



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Rates Law, 2010

Dated at Kamloops, British Columbia this 28th day of May, 2010.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SQUAMISH NATION BAND COUNCIL RESOLUTION

| | | | |
|-----------------------------|---------|----|----|
| Band Council Resolution No. | 10-1947 | | |
| Motion No. | 1 | | |
| File Reference | | | |
| Date of Meeting: (y/m/d) | 2010 | 05 | 19 |

P.O. Box 86131 γ 320 Seymour Blvd γ North Vancouver, B. C. V7L 4J5 γ Tel. (604) 980-4553 γ Fax (604) 980-9601

SUBJECT: ANNUAL TAX RATES LAW, 2010

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Squamish Nation has enacted the *Squamish Indian Band Property Taxation Bylaw* and the *Squamish Indian Band Property Assessment Bylaw*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2010*.
2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Squamish Indian Band Property Assessment Bylaw*,

“First Nation” means the Squamish Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Indian Band Property Taxation Bylaw*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.
5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.
6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
8. This Law must be construed as being remedial and must be given such fair, large and liberal construction

and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of June 15, 2010, and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of, May, 2010, at North Vancouver, in the Province of British Columbia.

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| A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS | SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C. | |
| | DATED: THE <u>19th</u> DAY OF <u>May, 2010</u> | |
| | MOVED BY: <u>Dennis Joseph</u> | SECONDED BY <u>Dale Harry</u> |
| <u>[Signature]</u> Alroy Baker K'ebximt'n | <u>[Signature]</u> Deborah Baker Deborah Baker | |
| Julie Baker Sxwélhchaliya | Pamela Baker Hi-mi-ka-las | Chief Ian Campbell Xálek/Sekyú Siyam |
| Carla George Kwitelut Kwelaw'ikw | <u>[Signature]</u> Dale Harry Xwa-xwalk'n | Chief Gilbert Jacob KáKelt'n Siyam |
| <u>[Signature]</u> Krisandra Jacobs | <u>[Signature]</u> Byron Joseph Ts'élkwilem Siyam | <u>[Signature]</u> Joshua Joseph Skwetsi7melt'xw |
| <u>[Signature]</u> Chris Lewis | <u>[Signature]</u> Ann Whonnock Syexwáliya | <u>[Signature]</u> Dennis Joseph xwectáal |
| Chief Bill Williams telásemkin Siyam | | Chief Richard Williams Xwélxwelacha Siyam |

Schedule

TAX RATES

| Rate Class: | <u>Capilano</u> | Mission | Seymour |
|--------------------|------------------------|----------------|----------------|
| 1 | 4.15993 | 4.63372 | 4.74628 |
| 2 | 27.19921 | 57.82670 | 57.82991 |
| 4 | 22.90725 | 43.31649 | 54.22548 |
| 5 | 22.30195 | 19.02434 | 31.81089 |
| 6 | 13.68345 | 18.64607 | 17.48427 |
| 8 | 9.21343 | 6.52691 | 9.90644 |