



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, 2009

Dated at Kamloops, British Columbia this 13th day of August, 2009.

On behalf of the First Nations Tax Commission

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



MOTION #14
BCK #09-1858

**SQUAMISH NATION
ANNUAL RATES LAW, 2009**

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 First Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2009*.

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 2009 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.



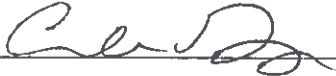
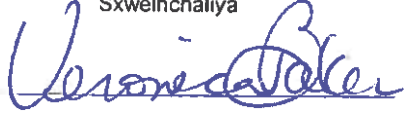


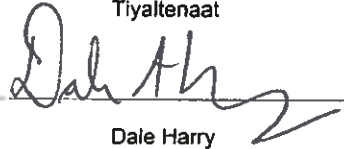


8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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, 2009 and the day after it is approved by the First Nations Tax Commission

THIS LAW IS HEREBY DULY ENACTED by Council on the 22rd day of July, at North Vancouver, in the Province of British Columbia.

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 22nd DAY OF July, 2009		
MOVED BY:	Carla George	SECONDED BY Chief Richard Williams

Alroy Baker K'ebximtn		Deborah Baker	
Julie Baker Sxwélhchaliya	Pamela Baker Hi-mi-ka-las	Richard E. Baker	
	Chief Ian Campbell Xálek/Sekyú Siyam	Carla George Kwitelut Kwelaw'ikw	
Veronica Baker Tiyaltenaat	Chief Gilbert Jacob KáKeltn Siyam	Krisandra Jacobs	
	Dennis Joseph xwechtáal	Anthony Moody Tsetsimshn	
Dale Harry Xwa-xwalkn	Chief Bill Williams telásemkin Siyam	Chief Richard Williams Xwélxwelacha Siyam	
Byron Joseph Ts'élkwilem Siyam			

**SCHEDULE
TAX RATES**

Rate Class	<u>Capilano</u>	<u>Mission</u>	<u>Seymour</u>
1	3.89756	4.49097	4.55542
2	27.30085	57.98783	57.99239
4	23.18943	41.77086	57.73422
5	22.63653	19.66509	34.84609
6	14.00828	18.87526	18.11404
8	9.54976	9.42218	10.14485