



FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

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

*KWIKWETLEM FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2024*

Dated at Vancouver, British Columbia this 10th day of December, 2024.





Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission



KWIKWETLEM FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2024

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands; and,

B. The Council of Kwikwetlem First Nation wishes to amend the *Kwikwetlem First Nation Property Assessment Law, 2021* as set out in this amending law.

NOW THEREFORE the Council of Kwikwetlem First Nation hereby enacts as follows

Citation

1. This Law may be cited as *Kwikwetlem First Nation Property Assessment Amendment Law, 2024*.

Amendments

2. The definition of "Taxation Law" in subsection 2(1) of the *Kwikwetlem First Nation Property Assessment Law, 2021* is hereby deleted and replaced with the following:

““Taxation Law” means the *Kwikwetlem First Nation Property Taxation Law, 2021*, as amended;”

3. Subsection 18(3) of the *Kwikwetlem First Nation Property Assessment Law, 2021* is hereby deleted and replaced with the following:

"(3) Where, before December 31 of the taxation year in which the assessment roll certified under section 10 applies, the assessor determines that an interest in reserve lands that was

- (a) exempt from taxation under the Taxation Law has become taxable, or
- (b) subject to taxation under the Taxation Law has become exempt;

the assessor must make an entry on a supplementary assessment roll."

4. Subsection 18(11) of the *Kwikwetlem First Nation Property Assessment Law, 2021* is hereby deleted and replaced with the following:

"(11) Notwithstanding subsection (10), a supplementary assessment roll issued under subsection (3) is deemed to be effective as of the date the affected property became taxable or exempt, as applicable, under the Taxation Law."

Force and Effect

5. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS DULY ENACTED by Council of the Kwikwetlem First Nation on the 2nd day of December 2024, at Coquitlam, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Ronald Giesbrecht



Councillor John Peters



Councillor George Chaffee