



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 TAXATION 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 TAXATION 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 Taxation 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 Taxation Amendment Law, 2024*.

Amendments

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

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

3. Subsection 15(2) of the *Kwikwetlem First Nation Property Taxation Law, 2021* is hereby deleted and replaced with the following:

” (2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, an interest in reserve lands that was:

(a) exempt from taxation has become taxable, or

(b) taxable has become exempt,

the tax levied in respect of the interest shall be prorated so that tax is payable only for the part of the year in which the interest, or part of it, is taxable.”

4. Subsection 15(3) of the *Kwikwetlem First Nation Property Taxation Law, 2021* is hereby deleted and replaced with the following:

” (3) Where paragraph (2)(a) applies, taxes levied for part of the taxation year are imposed on the date that the interest in reserve lands has become taxable, notwithstanding subsection 10(4).”

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