



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 Squamish Nation in the Province of British Columbia,

*SQUAMISH NATION ANNUAL TAX RATES LAW, 2025*

Dated at Kamloops, British Columbia this 29th day of May, 2025.



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



**SQUAMISH NATION**  
**ANNUAL TAX RATES LAW, 2025**

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 or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal 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 and interests or rights;

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

1. This Law may be cited as the *Squamish Nation Annual Tax Rates Law, 2025*.

2. In this Law:

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

“Assessment Law” means the *Squamish Real Property Assessment Law, 2010*;

“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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 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. 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.

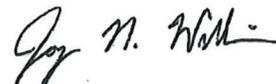
6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. 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.

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

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

**THIS LAW IS HEREBY DULY ENACTED** by the Council on the 17th day of May 2025, at which the required quorum of four (4) members of Council was present throughout.

<b>A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 4 COUNCILLORS</b>	<b><u>SQUAMISH NATION COUNCIL</u></b> <b><u>MEETING HELD AT:</u></b>		<u>320 SEYMOUR BLVD</u> <u>NORTH VANCOUVER, B. C.</u>	
	<b><u>DATED:</u></b>			
<b>MOVED BY:</b>	Councillor Stewart Gonzales - Sempúlyan	<b>SECONDED BY</b>	Councillor Ann Whonnock - Syexwáliya	
				
<hr/> Stewart Gonzales Sempulyan		<hr/> Shayla Jacobs Sumkwaht		
				
<hr/> Dustin Rivers Sxwchálten iy Xelsílem		<hr/> Kristen Rivers Tiyáltelut		<hr/> Ann Whonnock Syexwáliya
				
<hr/> Joyce Williams		<hr/> Deborah Baker K'ána		<hr/> Wilson Williams Sxwíxwtn

**SCHEDULE**  
2025 PROPERTY TAX RATES

RATE PER \$1,000 Assessed Value

Property Class	Xwmélch'sten (Capilano)	Eslha7áñ (Mission)	Ch'ich'elxwi7kw (Seymour)	St'á7mes (Stawamus)	Señákw (Kitsilano)
<b>Class 1: Residential</b>	2.93785	3.21849	3.03277	3.80060	3.11827
<b>Class 2: Utilities</b>	22.69152	54.90553	54.90293	52.92130	48.81534
<b>Class 4: Major Industrial</b>	27.23858	31.11099	17.46816	30.08530	37.84258
<b>Class 5: Light Industrial</b>	4.43690	10.67393	10.86176	15.20570	11.02684
<b>Class 6: Business and Other</b>	8.42287	10.79382	9.55378	11.21820	11.13426
<b>Class 8: Recreational Property/ Non-Profit Organization</b>	5.88699	4.61943	6.58369	5.15430	4.25902