



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 Shxwhá:y Village in the Province of British Columbia,

SHXWHÁ:Y VILLAGE PROPERTY TRANSFER TAX AMENDMENT LAW, 2025

Dated at Kamloops, British Columbia this 12th day of February 2026.





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



SHXWHÁ:Y VILLAGE
PROPERTY TRANSFER TAX AMENDMENT 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 in reserve lands; and
- B. The Shxwhá:y Village Council deems it to be in Shxwhá:y Village's best interests to amend the *Shxwhá:y Village First Nation Property Transfer Tax Law, 2022*, as set out in this amending law.

NOW THEREFORE the Shxwhá:y Village Council duly enacts as follows:

- 1. This law may be cited as the *Shxwhá:y Village Property Transfer Tax Amendment Law, 2025*.
- 2. In this law:
 - (a) references to the "Property Transfer Tax Law" refer to *Shxwhá:y Village First Nation Property Transfer Tax Law, 2022*; and
 - (b) the terms used in this law have the same meaning as in the Property Transfer Tax Law.
- 3. The Property Transfer Tax Law is amended as follows:
 - (a) the definition of an "interest" in subsection 2(1) is amended by deleting the word "Her" and replacing it with "His";
 - (b) the definition of "reserve" in subsection 2(1) is amended by deletion and replacement with the following new definition:

““reserve" means a reserve of the First Nation within the meaning of the *Indian Act*, R.S.C. 1985, c. I-5;”;
 - (c) subsection 19 is amended by deletion and replacement with the following new subsection 19:

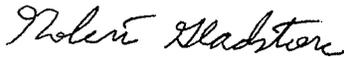
“19. The following definitions apply to sections 20 to 24: “qualifying individual” means an individual who is a Canadian citizen or a permanent resident of Canada; “qualifying property” means an interest in reserve lands

(a) with a fair market value that does not, on the registration date, exceed the sum of the qualifying value of that interest and fifty thousand dollars (\$50,000), and (b) with a total area of a half (0.5) hectare or less; and “qualifying value”, in respect of an interest in reserve lands, means the amount defined as the qualifying value for the new housing program under section 12.01 of the *Property Transfer Tax Act*, RSBC 1996, C 378. “.

4. 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 Council on the 04 day of February, 2026, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Robert Gladstone



Councillor Michelle Roberts

Councillor Ron Miguel

Councillor Shawna Williams



Councillor Bonnie Russell