



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 SENÁKW WATER SERVICES FEE 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



SQUAMISH NATION
SEÑÁKW WATER SERVICES FEE LAW, 2025

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SCHEDULES

- I Fees for Water Services
- II Complaint to Surveyor of Tax Respecting Service Fee
- III Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to paragraph 5(1)(a.1) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the charging of fees for the provision of services or the use of facilities on reserve lands, or for a regulatory process, permit, licence or other authorization, in relation to water, sewer, waste management, animal control, recreation and transportation, as well as any other similar services;

B. Squamish Nation has entered into the Services Agreement with the City pursuant to which the City agrees to provide services, including water services, to the residents and businesses of a development, commonly referred to as "Señákw", on IR 6;

C. Pursuant to the Services Agreement, Squamish Nation enacted the SN Water Works By-law pursuant to which the COV Water Works By-law is incorporated by reference and made applicable to IR 6, and Squamish Nation is required to pay to the City all fees, charges, costs and other amounts, other than penalties and fines, payable pursuant to COV Water Works By-law for water services;

D. Squamish Nation will charge and collect fees from the holders for water services on the same basis as such fees are determined pursuant to the COV Water Works By-law and payable by the Squamish Nation to the City pursuant to the SN Water Works By-law, plus an administrative fee to cover Squamish Nation's costs of administration of the water services;

E. The fees established in this Law reflect the projected cost of the Squamish Nation in providing water services to IR 6 and are supported by a report setting out the projected cost of such water services, how the cost of the water services was determined, and the proportion of the total costs of the water services that Squamish Nation will recover through the fees set out in this Law; and

F. The Council of Squamish Nation has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

**PART I
CITATION**

Citation

1. This Law may be cited as *Squamish Nation Sen'ákw Water Services Fee Law, 2025*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“billing period” means a 4-month period;

"City" means the City of Vancouver;

"civil resolution tribunal" means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c.25;

"COV Water Works By-law" means *Water Works By-law No. 4848* enacted by the City, as modified by the SN Waterworks By-law, as amended or replaced from time to time;

“fee” means a fee charged under this Law;

“holder”, in relation to an interest in IR 6, means a person

- (a) in possession of the interest,
- (b) entitled through a lease, licence or other legal means to the interest,
- (c) in actual occupation of the interest, or

(d) who is a trustee of the interest;

subject to subsection 2(2);

“interest”, in relation to IR 6, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by His Majesty;

"Indian Act" means *Indian Act*, R.S.C., 1985, c. I-5;

"IR 6" means the reserve, known as "Kitsilano No. 6", set apart for the use and benefit of Squamish Nation within the meaning of the Indian Act;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule III;

"Senior Financial Officer" means the person appointed by Council to that position under the *Squamish Nation Financial Administration Law, 2022*;

"Services Agreement" means the Senakw Services Agreement dated as of May 25, 2022 between the Squamish Nation and the City;

"SN Waterworks By-law" means *Squamish Nation Senakw Water Works By-law 2022* enacted by the Squamish Nation pursuant to section 81(1) of the Indian Act;

“Squamish Nation” means Squamish Nation, being a band named in the schedule to the Act;
“Surveyor of Tax” means the person appointed by Council to that position under the Taxation Law;
“Taxation Law” means the *Squamish Real Property Taxation Law* enacted on December 1, 2010, as amended or replaced from time to time;
“Unit” has the meaning given to that term in the COV Water Works By-law;
“water service” means the provision of water to the holders and related services; and
“year” means a calendar year.

(2) Where there is more than one holder in respect of an interest in IR 6, a reference to a holder in this Law means:

- (a) the holder who is subject to taxation for that interest pursuant to the Taxation Law; or
- (b) the holder who would otherwise be subject to taxation for that interest pursuant to the Taxation Law but for the fact that the holder is exempt from taxation because of their status as a member of the Squamish Nation.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(1)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Application of Law

3. This Law applies only to IR 6.

Surveyor of Tax

4.(1) The Surveyor of Tax must fulfill the responsibilities given to the Surveyor of Tax under this Law.

(2) The Surveyor of Tax must oversee the day-to-day administration and the enforcement of this Law.

(3) The Surveyor of Tax may, with the consent of the Senior Financial Officer, assign the performance of any duties of the Surveyor of Tax under this Law to any officer, employee, contractor or agent of Squamish Nation.

Records and Reporting

5.(1) The Surveyor of Tax must keep the following records in respect of the administration of this Law:

- (a) the amount of all fees levied;
- (b) the amount of all fees collected;
- (c) the amount of all refunds paid;
- (d) any complaints received; and
- (e) any enforcement proceedings taken.

(2) On or before the last day of May in each year, the Surveyor of Tax must report to Council on the administration of this Law in the previous fiscal year, which report must include each of the items referenced in subsection (1).

Provision of a Report

6.(1) The Surveyor of Tax must make available to any person, either on Squamish Nation’s website or

at Squamish Nation's administration offices, a report respecting how the fees levied under this Law were determined.

(2) The report referenced in subsection (1) must include the projected cost of the water service, how the cost of the water service was determined, and the proportion of the total cost of the water service that is to be recovered through the fee.

Revenues and Expenditures

7.(1) All revenue collected by Squamish Nation from the fees levied under this Law, and interest earned on those revenues, must be used only for the provision of the water service.

(2) The Surveyor of Tax must account separately for the fee revenues collected under this Law.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law made under paragraph 5(1)(b) of the Act, or in accordance with section 13.1 of the Act.

Information and Access

8.(1) The Surveyor of Tax may deliver a request for information to any person, including a current or former holder of an interest in IR 6 receiving the water service, and that person must provide to the Surveyor of Tax, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration or enforcement of this Law.

(2) A person authorized by Squamish Nation may at all reasonable times enter onto lands to which the water service is provided for any purposes related to the administration or enforcement of this Law.

PART IV FEE LEVIES

Usage Fees

9.(1) The fee calculated in accordance with the formula set out in Part 1 of Schedule I is hereby levied on each holder of an interest in IR 6 receiving water, for the provision of water to the interest.

(2) The Surveyor of Tax must determine the fee payable for each billing period by applying the formula set out in Part 1 of Schedule I, using the amount of water provided to a holder's interest in IR 6, as measured by a water meter during that billing period.

(3) A holder of an interest in IR 6 receiving water must pay all fees levied in accordance with this Law.

Fees For Ancillary Water Services

10.(1) In addition to the fees levied under subsection 9(1), a holder of an interest in IR 6 who applies for, requests or in any way receives any water service from the Squamish Nation or the City for which a fee or charge is assessable under the COV Water Works By-law, must pay the applicable fee for that service set out in Part 2 of Schedule 1.

(2) A fee levied under subsection (1) must be paid in full to the Squamish Nation at the time of the application or request, or within thirty (30) days of receipt of an invoice from the Squamish Nation.

(3) A water service referenced in subsection (1) may include any aspect of the water service for which a fee or charge is assessable under the COV Water Works By-law that is related to the provision of the water service to the holder's interest in IR 6, including without limitation water services such as connection, pipe removal, water meter installation, temporary water services, special meter reading, City crew call out or frozen pipe thawing.

PART V INVOICING AND PAYMENT

Invoicing and Payment

11.(1) The Surveyor of Tax must invoice the fees levied under section 9 on each holder of an interest in IR 6 receiving the water service.

(2) The Surveyor of Tax must mail the invoices for each billing period on or about the 20th day of the month following the end of each billing period.

(3) The Surveyor of Tax must mail each invoice to the holder at the address of the interest receiving the water service, or to such other address provided to the Squamish Nation by the holder in writing from time to time.

(4) Fees are due and payable in full on receipt of the invoice, and not later than thirty (30) days after the date of the invoice or such later date specified in the invoice.

(5) The same percentage discount provided for in the COV Water Works By-law for receipt of payment by the City of meter rate service charges levied under that law on or before their due date will apply to all fees levied under section 9 that are paid to the Squamish Nation on or before their due date.

Payment of Fees

12.(1) All fees must be paid at the office of the Squamish Nation during normal business hours by cheque or may be made paid by electronic payment.

(2) Payment of fees made by cheque must be made payable to Squamish Nation.

(3) Fees paid by electronic payment must be paid as directed by the Surveyor of Tax.

(4) The Surveyor of Tax must apply payments of fees first against any unpaid fees from previous billing periods, including interest and penalties, and then to current amounts due.

Adjustments to Fees

13.(1) The Surveyor of Tax must adjust a fee imposed under this Law as follows:

(a) where the water service is disconnected or turned off partway through a billing period, the invoice will include the time period to the end of the last month in which the water service was provided;

(b) where the water service is connected partway through a billing period, the invoice will include the time period beginning on the first day of the month in which the connection was made;

(c) where two (2) or more interests in lands within IR 6 receiving the water service are consolidated during a billing period, the consolidated interest will receive a single invoice effective on the invoice for the subsequent billing period;

(d) where an interest receiving the water service is subdivided during a billing period, each new interest will be invoiced separately effective on the invoice for the subsequent billing period.

(2) For clarity,

(a) there will be no adjustments to fees where the water service is temporarily shut off for maintenance, emergencies or for any other reason; and

(b) fees that are invoiced before an interest is subdivided or consolidated will not be adjusted.

Refund of Fees

14.(1) Where a person has

(a) paid a fee in circumstances where a fee was not payable, or

(b) made an overpayment of a fee,

the Surveyor of Tax must refund to that person the fee or any excess fee paid by that person, as applicable, including interest calculated in accordance with subsection (2).

(2) The Surveyor of Tax must calculate interest payable on a refund given under subsection (1) as follows:

- (a) interest accrues from the date that the fee was originally paid to Squamish Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year is two percent (2%) below the prime lending rate of the principal banker to Squamish Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

PART VI

PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest

15. If all or part of a fee remains unpaid after it is due,

(a) a one-time penalty of five percent (5%) of the unpaid portion of the fee will be added to the unpaid fee on the day after it was due, and the amount so added is, for all purposes, deemed to be part of the fee; and

(b) the unpaid portion of the fee accrues interest at an annual interest rate that is the lesser of:

(i) four percent (4%) above the prime interest rate prevailing on July 31 of the year preceding the calendar year in which the fee is due as determined by the principal bankers of Squamish Nation; and

(ii) fifteen percent (15%),

starting from the day after it was due until paid or recovered.

Enforcement

16.(1) Fees charged under this Law, together with any applicable interest and penalties, are a debt owed to Squamish Nation that is recoverable by Squamish Nation in a court of competent jurisdiction, in a proceeding before the civil resolution tribunal, or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of an invoice showing the fees payable by a person, certified as a true copy by the Surveyor of Tax, is evidence of that person's debt for the fees.

(3) Fees overdue and remaining unpaid on December 31 in each year may be collected in the same manner and with the same enforcement remedies as taxes levied under the Taxation Law, and the Surveyor of Tax may enter the unpaid amounts on the tax roll for that interest in IR 6 under the Taxation Law as unpaid taxes.

Discontinuance of Water Service

17.(1) Subject to this section, Squamish Nation may discontinue a water service to an interest in IR 6 if any part of a fee remains unpaid more than ninety (90) days after the fee is due.

(2) At least thirty (30) days before discontinuing a water service, the Surveyor of Tax shall deliver to the holder, by personal delivery or registered mail, a Notice of Discontinuance of Service.

(3) Personal delivery of the Notice of Discontinuance of Service is made

(a) in the case of an individual, by leaving the notice with that individual or with an individual at least eighteen (18) years of age staying at that individual's dwelling on IR 6;

(b) in the case of a corporation, by leaving the notice with the individual apparently in charge, at the time of delivery, of the office of that corporation, or with an officer or director of the corporation or with an individual apparently authorized to accept delivery at the corporation's registered and records office.

(4) A Notice of Discontinuance of Service is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) If all or any portion of the fee remains unpaid more than thirty (30) days after the delivery of the Notice of Discontinuance of Services under subsection (2), Squamish Nation may disconnect water services to the interest in IR 6.

(6) Notwithstanding subsection (5), Squamish Nation shall not discontinue water service to an interest in IR 6 that is a residential dwelling.

PART VII COMPLAINTS

Complaints to Surveyor of Tax

18.(1) A holder of an interest in IR 6 may, within fourteen (14) days of receipt of an invoice under this Law, make a complaint respecting a fee on the basis that the holder has paid a fee when a fee was not payable, or has made an overpayment of a fee.

(2) A complaint must

(a) be made in the form set out in Schedule II;

(b) be delivered to the Surveyor of Tax; and

(c) include any reasons in support of the complaint.

(3) Within fourteen (14) days after receipt of a complaint, the Surveyor of Tax must review the matter and attempt to resolve the complaint directly with the holder.

(4) If the Surveyor of Tax determines that the holder has paid a fee when a fee was not payable, or has made an overpayment of a fee, as the case may be, the Surveyor of Tax must advise the holder of the determination and mail an amended invoice to the holder.

(5) If the Surveyor of Tax determines that the holder has not paid a fee when a fee was not payable, or has not made an overpayment of a fee, as the case may be, the Surveyor of Tax must notify the holder of this determination and the reasons for the determination.

PART VIII GENERAL PROVISIONS

Disclosure of Information

19.(1) The Surveyor of Tax or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before a tribunal having jurisdiction, including the civil resolution tribunal, or

a court of law; or

(c) in accordance with subsection (2).

(2) The Surveyor of Tax may disclose to the agent of a holder confidential information relating to the holder's interest in IR 6 or fees owing in respect of the water service, if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

20. Notwithstanding section 19,

(a) the Surveyor of Tax may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

21. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay a fee under this Law be affected by

(a) an error or omission in a determination made by the Surveyor of Tax;

(b) an error or omission in any invoice or notice given under this Law; or

(c) a failure of Squamish Nation or the Surveyor of Tax to do something within the required time.

Limitation on Proceedings

22.(1) No person may commence an action or proceeding for the return of money paid to Squamish Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for fees paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to Squamish Nation must be deemed to have been voluntarily paid.

Notices

23.(1) Where in this Law an invoice or notice is required to be given by mail or where the method of giving a notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address, or the address for the recipient shown on the tax roll made under the Taxation Law if applicable;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the interest in IR 6 to which the water service is provided; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll made under the Taxation Law if applicable.

(2) Except where otherwise provided in this Law, a notice or invoice

- (a) given by mail is deemed received on the fifth day after it is posted;
 - (b) posted on the interest in reserve lands is deemed received on the second day after it is posted;
- and
- (c) given by personal delivery is deemed received upon delivery.

Interpretation

24.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) 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.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

Coming into Force

26. 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 ___18___ day of ___September___, 2025__, at 320 Seymour Blv, North Vancouver, in the Province of British Columbia.

A quorum of Council consists of __four__(4) members of Council.



Chairperson



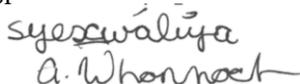
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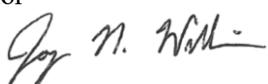
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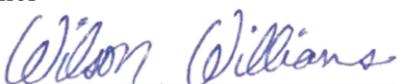
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SCHEDULE I
FEES FOR WATER SERVICES

PART 1 Usage Fees (Subsection 9(1))

1. The fee to be levied pursuant to subsection 9(1) shall be determined based on the following formula:

(Amount of water consumed during billing period, expressed in Units) x (Rate per Unit as set out in COV Water Works By-law for metered uses) PLUS

(meter service charge, based on size and type of meter, as set out in COV Water Works By-law)
PLUS

(administrative fee of \$350.00).

PART 2 -Ancillary Fees (Subsection 10(1))

2. The fees to be levied pursuant to subsection 10(1) shall be the fees established by the COV Water Works By-law for the service applied for, requested by or in any way provided to a holder PLUS an administrative fee of \$350.00.

SCHEDULE II
COMPLAINT TO SURVEYOR OF TAX RESPECTING
SERVICE FEE

TO: Surveyor of Tax for Squamish Nation

ADDRESS: _____

]

PURSUANT to the provisions of the *Squamish Nation Seḥákw Water Services Fee Law, 2025*, I hereby make a complaint respecting the fee as follows:

This complaint is based on the following reasons:

(1)

(2)

(describe the reasons in support of the complaint in as much detail as possible)

Applicant's mailing address to which a reply to the complaint is to be sent:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__ .

SCHEDULE III
NOTICE OF DISCONTINUANCE OF WATER SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN IR 6: _____

TAKE NOTICE that fees, penalties, and interest in the amount of _____ dollars (\$____) remain unpaid and are due and owing in respect of the interest in IR 6 described above.

AND TAKE NOTICE that where a holder fails to pay all unpaid fees within ninety (90) days after the fee is due, the Surveyor of Tax may discontinue water services that it provides to the interest of a holder, pursuant to the *Squamish Nation Seṇákw Water Services Fee Law, 2025*.

AND TAKE NOTICE that if the unpaid fees are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following water service(s) will be discontinued:

[list water services to be discontinued]

SURVEYOR OF TAX for Squamish Nation

Dated: _____, 20_____