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 Real Property Taxation Amending Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner First Nations Tax Commission





Squamish Real Property Taxation Amending Law, 2018

WHEREAS:

- A. Pursuant to subsection 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, interests in reserve lands or rights to occupy, possess or use reserve lands;
- B. The Council of the Squamish Nation enacted the *Squamish Real Property Taxation Law* on December 1, 2010, which law came into force on December 17, 2010;
- C. The Council of the Squamish Nation deems it advisable and in the best interest of the Nation to amend the *Squamish Real Property Taxation Law*; and
- D. The Council of the Squamish Nation has given notice of this Law and has considered any 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:

- 1. This Law may be cited as the Squamish Real Property Taxation Amending Law, 2018.
- 2. The *Squamish Real Property Taxation Law* is amended by adding the following new section:

Water and sewer interests

- **15.1** The following are exempt from taxation under this Law:
 - (a) land, improvements and works owned or held by the Greater Vancouver Water District, a corporation established by the *Greater Vancouver Water District Act*, SBC 1924, c.22; and
 - (b) land, improvements and works owned or held by the Greater Vancouver Sewerage and Drainage District, a corporation established by *An Act to Incorporate the Greater Vancouver Sewerage and Drainage District*, SBC 1956, c.59.
- 3. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS DULY ENACTED by Council at a duly convened meeting of the Council of the Squamish Nation held at the Squamish Nation Council Offices, 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, on October 16, 2018.

A QUORUM OF	SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C.			
SQUAMISH NATION COUNCIL CONSISTS OF <u>8</u> COUNCILLORS	DATED: October 16, 2018			
	MOVED BY:	Deborah Baker	SECONDED BY:	Christopher Lewis
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