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 Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

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

SQUAMISH NATION
BAND COUNCIL RESOLUTION

Band Council Resolution No.	2018 -2633		
Motion No.	3		
File Reference			
Date of Meeting: (y/m/d)	2018	05	30

P.O. Box 86131 □ 320 Seymour Blvd North Vancouver, B. C. V7L 4J5 Tel. (604) 980-4553 Fax (604) 980-9601

SUBJECT :	Annual Rates Law, 2018

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

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, interests or rights in the reserve;

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

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2018*.
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" means property in a reserve that is subject to taxation under a property 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 2018 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.

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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 Council on the 30th day of May, 2018, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	**SQUAMISH NATION COUNCIL MEETING HELD AT:** 320 SEYMOUR BLVD NORTH VANCOUVER, B. C.		
	DATED:		
	MOVED BY: Carla George	**SECONDED BY** Richard Baker	

Orene Askew

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Chief Ian Campbell
Xàlek/Sekyú Siýam

Brandon Darbyshire-Joseph
Kátxelacha

Carla George
Kwitelut/Kwelaw'ikw

Joshua Joseph
Skwetsi7meltxw

Christopher Lewis
Syetáxtn

Deanna Lewis
Kálkalilh

Jacob E. Lewis III
Xayil

Dustin Rivers
Sxwchálten iy Xelsílem

Kristen Rivers
Tiyáltelut

Joyce Williams

Wilson Williams
Sxwíxwtn

Marcus Wooden
Klakwagilagime

SCHEDULE

2018 PROPERTY TAX RATES

	RATE PER $1,000 Assessed Value				
Property Class	**Capilano**	**Mission**	**Seymour**	**Stawamus**	**Kitsilano**
Class 1: Residential	2.30370	2.94644	2.85467	4.60770	2.46826
Class 2: Utilities	24.75120	56.51638	56.51311	54.74900	43.00812
Class 4: Major Industrial	25.19860	34.05551	27.47875	31.52480	40.80494
Class 5: Light Industrial	24.28170	12.11713	13.35655	17.28860	12.09002
Class 6: Business and Other	8.78110	11.85212	10.97047	13.59410	10.85419
Class 8: Recreational Property/Non-Profit Organization	6.73600	4.76875	7.24188	5.96070	3.97858