



First Nations Tax Commission
Commission de la fiscalité des premières nations

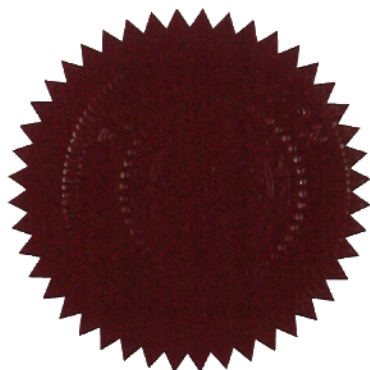
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

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



SQUAMISH NATION ANNUAL RATES LAW, 2017

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, 2017*.
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 2017 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 Council on the 30 day of May, 2017, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of eight (8) members of Council.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C.	
	DATED: May 30, 2017	
	MOVED BY: Byron Joseph	SECONDED BY: Anthony Moody

Aroy Baker K'etximtñ		Deborah Baker K'ána
Richard E. Baker Kasalus	Veronica Baker Tiyaltenaat	Chief Ian Campbell Xàlek/Sekyú Siyam
Carla George Kwitelut/Kwelaw'ikw	Byron Joseph Ts'élkwilem Siyam	Dennis Joseph xwechtáal
Joshua Joseph Skwetsi'meltxw	Christopher Lewis Syetáxtñ	Danielle Mellish
Anthony Moody Ts'etsímshtñ	Ann Whonnock Syexwáliya	Chief Richard Williams Xwélxwelacha Siyam
Wilson Williams		

SCHEDULE
2017 PROPERTY TAX RATES

Property Class	RATE PER \$1,000 Assessed Value				
	Capilano	Mission	Seymour	Stawamus	Kitsilano
Class 1: Residential	2.31940	3.13805	2.93433	4.96400	2.55489
Class 2: Utilities	24.74770	56.55118	56.54697	54.80430	44.93083
Class 4: Major Industrial	25.09860	35.91497	32.84736	37.58830	41.83260
Class 5: Light Industrial	24.10170	13.81867	16.88008	18.75280	14.00810
Class 6: Business and Other	9.97560	13.50989	13.19157	15.08980	12.44485
Class 8: Recreational Property/Non-Profit Organization	7.21410	5.46735	7.78127	6.39450	4.21729