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, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

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

SQUAMISH NATION

ANNUAL RATES LAW, 2015

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 property taxation law; and

C. Section 10 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, 2015.*
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 2015 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. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.
6. 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.
7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
8. 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.
9. The Schedule attached to this Law forms part of and is an integral part of this Law.
10. 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 20th day of May, 2015, 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:	May 20, 2015	
	MOVED BY:		SECONDED BY

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Veronica Baker
Tiyaltenaat

Chief Ian Campbell
Xàlek/Sekyú Siỳam

Carla George
Kwitelut/Kwelaw'ikw

Byron Joseph
Ts'élkwílem Siỳam

Dennis Joseph
xwechtàal

Joshua Joseph
Skwetsi7meltxw

Christopher Lewis
Syetáxtn

Danielle Mellish

Anthony Moody
Tsetsímshtn

Ann Whonnock
Syexwáliya

Chief Richard Williams
Xwélxwelacha Siỳam

Wilson Williams

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value Capilano	Mission	Seymour	Squamish
Class 1: Residential	3.25775	4.38831	4.24760	7.13500
Class 2: Utilities	27.57499	56.91427	56.91130	55.34940
Class 4: Major Industrial	24.54128	37.59219	35.99083	35.01370
Class 5: Light Industrial	23.82118	16.20300	19.66157	25.31090
Class 6: Business and Other	11.78803	15.89793	15.75414	20.28430
Class 8: Recreational Property/Non-Profit Organization	8.79285	6.35021	9.29902	9.60360