



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, 2013

Dated at Kamloops, British Columbia this 30th day of May, 2013.

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.	13- 2233
Motion No.	3
File Reference	
Date of Meeting: (y/m/d)	2013 22 05

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

SUBJECT: ANNUAL TAX RATES LAW, 2013

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 Squamish Nation has enacted the *Squamish Real Property Taxation Law* and the *Squamish Real Assessment Bylaw*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; 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, 2013*.
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*,

"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*.

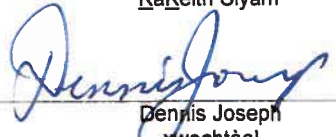
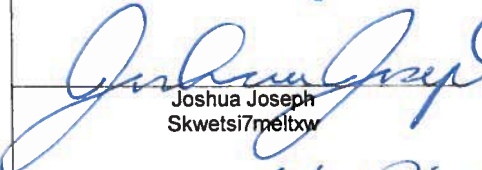
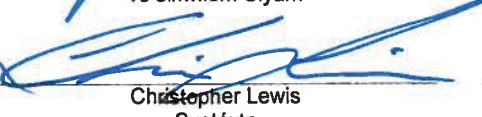
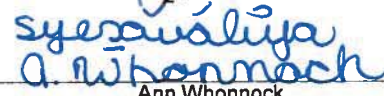
3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation 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 22nd day of, May, 2013, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C.	
	DATED: THE <u>22nd</u> DAY OF <u>May, 2013</u>	
	MOVED BY: <u>Ann Whonnock</u>	SECONDED BY <u>Chief Ian Campbell</u>
<u></u> Alroy Baker K'etximtn <u>Deborah Baker</u>		
<u></u> Julie Baker Sxwélhchaliya <u></u> Chief Ian Campbell Xálek/Sekyú Siyam		
<u></u> Carla George Kwitelut Kwelaw'ikw <u>Dale Harry</u> Xwa-xwalkn <u>Chief Gilbert Jacob</u> KáKelt'n Siyam		
<u></u> Krisandra Jacobs <u></u> Byron Joseph Ts'élkwil'em Siyam <u></u> Dennis Joseph xwechtáal		
<u></u> Joshua Joseph Skwetsi7meltxw <u></u> Christopher Lewis Syetáxt'n <u></u> Ann Whonnock Syexwáliya		
<u></u> Chief Bill Williams teláls'emkín Siyam <u>Chief Richard Williams</u> Xwélxwelacha Siyam		

SQUAMISH NATION TAX RATES 2013

	Capilano	Mission	Seymour	Squamish
Class 1	3.30696	4.38316	4.30190	6.959800
Class 2	26.68882	57.46130	57.45728	55.788300
Class 3				
Class 4	23.04812	40.72614	42.23204	35.452200
Class 5	26.86832	21.62400	17.43628	29.598100
Class 6	12.25166	16.63831	16.62269	20.128300
Class 8	10.67686	7.04376	9.92374	9.108000