



First Nations Tax Commission
Commission de la fiscalité des premières nations

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

Squamish Nation Annual Rates Law, 2011

Dated at Kamloops, British Columbia this 26th day of May, 2011.

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.	11- 2056		
Motion No.	3		
File Reference			
Date of Meeting: (y/m/d)	2011	05	18

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

SUBJECT: ANNUAL TAX RATES LAW, 2011

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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 made a *Squamish Real Property Taxation law* and the *Squamish Real Property Assessment law*; and
- C. Section 10 of the *First Nations Fiscal and Statistical 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, 2011*.
2. In this Law:
 - "Act" means the *First Nations Fiscal and Statistical 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 2011 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 18th day of, May, 2011, 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 18 th DAY OF May, 2011	
	MOVED BY: Chief Richard Williams	SECONDED BY Ann Whonnock

Alroy Baker K'etximtn	Deborah Baker
Julie Baker Sxwélhchaliya	Pamela Baker Hi-mi-ka-las
Carla George Kwitelut Kwelaw'ikw	Dale Harry Xwa-xwalkn
Krisandra Jacobs	Byron Joseph Ts'élkwilem Siyam
Joshua Joseph Skwetsi7meltkw	Christopher Lewis Syetáxtn
Chief Bill Williams telálsémkin Siyam	Chief Richard Williams Xwélxwelacha Siyam

Squamish Nation 2011

Taxation Mill rates

	Capilano	Mission	Seymour	Squamish
Class 1	3.79354	4.39563	4.48033	5.903744
Class 2	25.66783	57.54948	57.55247	56.138266
Class 3				
Class 4	22.82444	43.65588	52.09398	36.003232
Class 5	22.19604	18.54274	30.69509	23.171402
Class 6	13.50390	18.12606	17.39860	18.349752
Class 8	9.12714	6.37167	9.83437	8.723047