



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 Tax Rates Law, 2022

Dated at Kamloops, British Columbia this 27th day of May, 2022.

On behalf of the First Nations Tax Commission

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



SQUAMISH NATION
ANNUAL TAX RATES LAW, 2022

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

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

- 1. This Law may be cited as the *Squamish Nation Annual Tax Rates Law, 2022*.
- 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;


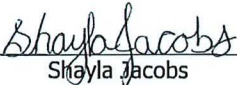

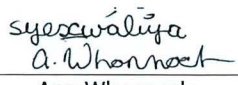
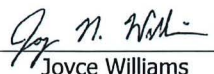

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.

- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2022 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 the on the 19th day of May, 2022 at which the required quorum of four (4) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 4 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT:		320 SEYMOUR BLVD NORTH VANCOUVER, B. C.											
	DATED:		May 19, 2022											
	MOVED BY:	Wilson Williams	SECONDED BY	Shayla Jacobs										
 _____ Stewart Gonzales Sempúyan					 _____ Shayla Jacobs Sumkwaht									
 _____ Dustin Rivers Sxwchálten iy Xelsílem					_____ Kristen Rivers Tiyáltelut					 _____ Ann Whonnock Syexwáliya				
 _____ Joyce Williams					_____ Chief Richard Williams Xwélxwelacha Siyam					 _____ Wilson Williams Sxwíxwtn				

SCHEDULE
2022 PROPERTY TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Assessed Value				
	Capilano	Mission	Seymour	Stawamus	Kitsilano
Class 1: Residential	2.56237	2.87580	2.76218	3.46880	2.69293
Class 2: Utilities	25.81453	55.61029	55.60676	53.95520	43.28588
Class 4: Major Industrial	29.17585	33.06920	16.34876	34.89730	39.61194
Class 5: Light Industrial	4.58511	9.97263	10.62881	13.12910	9.38244
Class 6: Business and Other	7.86077	9.91861	8.92533	10.05430	9.31078
Class 8: Recreational Property/Non-Profit Organization	5.89026	4.15580	6.40329	4.57740	3.79979