



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 Musqueam Indian Band in the Province of British Columbia,

*MUSQUEAM INDIAN BAND
UTILITY SERVICE FEE AMENDMENT LAW, 2025*

Dated at Kamloops, British Columbia this 15th day of May, 2025.



Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission



Musqueam Indian Band
Utility Service Fee Amendment Law 2025

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of the Musqueam Indian Band enacted the *Musqueam Indian Band Utility Service Fee Law, 2025*, which was approved by Council on January 10, 2025, and will come into effect the day after it is approved by the First Nations Tax Commission;
- B. Musqueam Council has determined it is in the best interests of the Musqueam Indian Band to amend the Utility Service Fee Law, as set out in this amendment Law;

NOW THEREFORE: the Council of the Musqueam Indian Band, at a duly convened meeting, enacts as follows:

- 1. This Law may be cited as the *Musqueam Indian Band Utility Service Fee Amendment Law, 2025*.
- 2. In the Law, references to the "Utility Service Fee Law" are references to the *Musqueam Indian Band Utility Service Fee Law, 2025*.
- 3. Section 10 of the Utility Service Fee Law is deleted and replaced with the following:

10(1) The fees set out in Schedule I are hereby levied on each holder of an interest in reserve lands receiving the service, for the provision of the service to the interest.

(2) The Surveyor of Taxes must determine the applicable fees set out in Schedule I for each interest in reserve lands for a billing period.

(3) A holder of an interest in reserve lands receiving the service must pay all fees levied in accordance with this Law.

(4) A holder of an interest in reserve lands is exempt from the fees in subsection (1) in the following circumstances:

- (a) subject to subsections (5), (6) and (7), where the holder is the First Nation, a First Nation Entity or a Member; or
- (b) where the holder is a Member or a related individual and the interest is occupied as a residence only by one (1) or more Members and related individuals and by no other persons, and is within the area described in schedule III and in no other area.

(5) Where an interest in reserve lands is held by the First Nation, a First Nation Entity or a Member, as the case may be, and is wholly occupied by a person who is not the First Nation, a First Nation Entity or a Member:

- (a) the First Nation, the First Nation Entity or the Member is exempt from the fees as set out in paragraph (4)(a);

(b) the person occupying the interest is not exempt and is responsible for the fees levied in respect of the interest; and

(c) the fees are a liability only on that person.

(6) Where an interest in reserve lands is occupied by the First Nation, a First Nation Entity or a Member and is also occupied by a person who is not the First Nation, a First Nation Entity or a Member:

(a) the First Nation, the First Nation Entity or the Member is exempt from the fees as set out in paragraph (4)(a);

(b) the other person occupying the interest is not exempt and the fees under this Law must be levied proportionately to that person's occupation of the interest; and

(c) the fees are a liability only on that person.

(7) The exemption in paragraph (4)(a) does not apply to any interest held by a for-profit enterprise of the First Nation, a First Nation Entity, or a Member.

(8) In consideration of the exemptions set out in subsection (4) the First Nation will fund from general revenues that portion of the services provided to Members of the First Nation.

4. Subsection 2(1) of the Utility Service Fee Law is amended by adding the following definitions in alphabetical order:

"First Nation Entity" means:

- (a) a corporation in which the First Nation beneficially owns, directly or indirectly, shares:
 - (i) having not less than fifty percent (50%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or
 - (ii) having not less than fifty percent (50%) of the fair market value of all of the issued shares of the capital stock of the corporation; or
- (b) a partnership in which the First Nation beneficially owns, directly or indirectly:
 - (i) not less than fifty percent (50%) of all voting rights of the partnership, or
 - (ii) interests in the partnership having not less than fifty percent (50%) of the fair market value of all of the interests in the partnership;

"Member" means a member of the First Nation;

"related individual" means:

- (a) a person's spouse, child, grandchild, great-grandchild, parent, parent's spouse, grandparent or great-grandparent;
- (b) the spouse of a person's child, grandchild or great-grandchild; or
- (c) the child, parent, grandparent or great-grandparent of a person's spouse;

5. Subsection 2(1) of the Utility Service Fee Law is amended by deleting the definition of "Taxation Law" and replacing it with the following:

“Taxation Law” means the *Musqueam Indian Band Property Taxation Bylaw, PR-96-02* as amended or replaced from time to time.

6. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

BE IT KNOWN that this Law entitled the *Musqueam Indian Band Utility Service Fee Amendment Law, 2025* is hereby enacted by a quorum of Council at a duly convened Council of the Musqueam Indian Band held on April 22, 2025, at Vancouver, in the Province of British Columbia

A quorum of Council consists of five (5) members of Council.


Chief Wayne Sparrow


Councillor Allyson Fraser


Councillor Gordon W. Grant

Councillor Alec Andrew Guerin


Councillor Kim A. Guerin

Councillor Morgan James Guerin

Councillor Megan Harkey


Councillor Angela Point


Councillor Michelle V. Point

Councillor R. Jordan Point

Councillor Richard Sparrow