



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 EXPENDITURE LAW, 2025

Dated at Kamloops, British Columbia this 29th day of May, 2025.



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



SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2025

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 authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2025*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Squamish Real Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Squamish Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

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

3. The First Nation’s annual budget for the budget year beginning January 01, 2025, and ending December 31, 2025, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

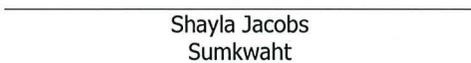
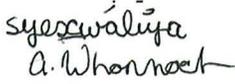
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 Council on the 17th day of May, 2025, at which the required of four (4) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 4 COUNCILLORS	<u>SQUAMISH NATION COUNCIL</u>		<u>320 SEYMOUR BLVD</u>	
	<u>MEETING HELD AT:</u>		<u>NORTH VANCOUVER, B. C.</u>	
	DATED:			
	MOVED BY:	Councillor Stewart Gonzales - Sempúlyan	SECONDED BY	Councillor Ann Whonnock - Syexwáliya
 <hr/> Stewart Gonzales Sempulyan				
 <hr/> Shayla Jacobs Sumkwaht				
 <hr/> Dustin Rivers Sxwchálten iy Xelsílem		 <hr/> Kristen Rivers Tiyáltelut		 <hr/> Ann Whonnock Syexwáliya

Joyce Williams

Joyce Williams

Deborah Baker

Deborah Baker
K'ána

Wilson Williams

Wilson Williams
Sxwíxwtñ

SCHEDULE
2025 ANNUAL BUDGET

<u>PART 1: REVENUES</u>	\$
1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	13,855,982
2. Squamish Nation Own Source Revenue Contribution	27,113,109
TOTAL REVENUES	40,969,091
<u>PART 2: EXPENDITURES</u>	
1. General Government Expenditures	
a. Executive and Legislative	3,699,199
b. General Administrative	7,104,749
c. Other General Government	3,732,958
2. Protection Services	
a. Other Protective Services	2,142,419
3. Transportation	
a. Roads and Streets	860,281
4. Recreation and Cultural Services	
a. Recreation	3,060,574
b. Culture	1,660,808
c. Other Recreation and Culture	2,691,145
5. Community Development	
a. Housing	1,309,521
b. Planning and Zoning	1,341,653
c. Community Planning	-
6. Environment Health Services	
a. Other Environmental Services	4,537,371
7. Fiscal Services	
a. Other Fiscal Services	242,652
8. Other Services	
a. Health	285,725
b. Education	2,422,406
c. Other Service – Purchased Local Gov’t Services	5,064,831
9. Grants:	
a. Home owner grant equivalents:	120,000
10. Contingency Amount	692,799

TOTAL EXPENDITURES **40,969,091**

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|---|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | 0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | 0 |

BALANCE **\$ 0**

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|---|--------------|
| a. The District of West Vancouver – comprehensive municipal services | \$ 2,948,473 |
| b. The City of Vancouver - comprehensive municipal services | \$ 1,150,000 |
| c. The District of North Vancouver – comprehensive municipal services | \$ 866,839 |
| d. The City of North Vancouver - comprehensive municipal services | \$ 79,470 |
| e. The District of Squamish - comprehensive municipal services | \$ 20,049 |

Homeowners grants are comparable to those offered off reserve.

Appendix
District Expenditures on Local Services

Xwmełch'sten (Capilano) Taxation District	
Squamish Nation Own Source Revenue Contribution	14,342,603
Tax Revenue	8,637,647
TOTAL REVENUES	22,980,250
Property Related Expenditures	22,980,250
Home Owner Grant equivalents	85,000
General Government Expenditures	8,609,671
Protection Services	1,580,091
Transportation	637,684
Recreation and Culture	3,796,801
Community Development	1,965,188
Environment Health Services	1,952,057
Fiscal Services	179,867
Other Services	793,535
Contingency Amounts	431,883
Comprehensive Service Agreement	2,948,473
EXPENDITURES SHORT / OVER REVENUES	-

Ch'ich'elxwi7kw (Seymour) Taxation District	
Squamish Nation Own Source Revenue Contribution	(0)
Tax Revenue	2,171,683
TOTAL REVENUES	2,171,683
Property Related Expenditures	2,171,683
Home Owner Grant equivalents	2,000
General Government Expenditures	608,868
Protection Services	58,833
Transportation	23,744
Recreation and Culture	193,644
Community Development	73,172
Environment Health Services	199,755
Fiscal Services	6,697
Other Services	29,547
Contingency Amounts	108,584
Comprehensive Service Agreement	866,839
EXPENDITURES SHORT / OVER REVENUES	-

Eslha7áñ (Mission) Taxation District	
Squamish Nation Own Source Revenue Contribution	4,610,971
Tax Revenue	764,943
TOTAL REVENUES	5,375,914
Property Related Expenditures	5,375,914
Home Owner Grant equivalents	31,000
General Government Expenditures	2,007,545
Protection Services	323,583
Transportation	130,590
Recreation and Culture	1,065,042
Community Development	402,445
Environment Health Services	1,098,652
Fiscal Services	36,834
Other Services	162,506
Contingency Amounts	38,247
Comprehensive Service Agreement	79,470
EXPENDITURES SHORT / OVER REVENUES	-

St'a7mes (Stawamus) Taxation District	
Squamish Nation Own Source Revenue Contribution	8,159,535
Tax Revenue	99,166
TOTAL REVENUES	8,258,701
Property Related Expenditures	8,258,701
Home Owner Grant equivalents	2,000
General Government Expenditures	2,416,381
Protection Services	179,912
Transportation	68,263
Recreation and Culture	2,328,065
Community Development	210,369
Environment Health Services	1,286,907
Fiscal Services	19,254
Other Services	1,722,543
Contingency Amounts	4,958
Comprehensive Service Agreement	20,049
EXPENDITURES SHORT / OVER REVENUES	-

Señákw (Kitsilano) Taxation District	
Squamish Nation Own Source Revenue Contribution	0
Tax Revenue	2,182,543
TOTAL REVENUES	2,182,543
Property Related Expenditures	2,182,543
Home Owner Grant equivalents	-
General Government Expenditures	894,441
Protection Services	-
Transportation	-
Recreation and Culture	28,975
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-
Contingency Amounts	109,127
Comprehensive Service Agreement	1,150,000
EXPENDITURES SHORT / OVER REVENUES	-