

SQUAMISH NATION
ANNUAL TAX RATES LAW, 2021

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, 2021*.

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 2021 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 Council at a duly called and conducted Council meeting conducted by videoconference on the 20 day of May, 2021, at which the required quorum of eight (8) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT:		320 SEYMOUR BLVD NORTH VANCOUVER, B. C.													
	DATED:		May 20, 2021													
	MOVED BY:		SECONDED BY													
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SCHEDULE
2021 PROPERTY TAX RATES

Property Class	RATE PER \$1,000 Assessed Value				
	Capilano	Mission	Seymour	Stawam us	Kitsilano
Class 1: Residential	2.93877	3.23984	3.20331	4.22840	2.92250
Class 2: Utilities	27.01428	55.89538	55.89263	54.11680	44.21992
Class 4: Major Industrial	28.17925	33.55220	17.32773	35.43970	39.36168
Class 5: Light Industrial	27.76607	10.61011	11.51220	15.66050	10.24605
Class 6: Business and Other	8.44313	10.48568	9.67599	11.87280	9.96974
Class 8: Recreational Property/Non-Profit Organization	6.28285	4.44056	6.70644	5.45510	4.21332