

SQUAMISH NATION
ANNUAL TAX RATES LAW, 2020

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, 2020*.

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*;

“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*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2020 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 28 day of May, 2020, 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 28, 2020	
	MOVED BY:	Chris Lewis	SECONDED BY	Jacob E. Lewis III
	_____ Orene Askew		_____ Alroy Baker K'etximtn	
Deborah Baker K'ána	Richard E. Baker Kasalus	Chief Ian Campbell Xàlek/Sekyú Siyam		
Brandon Darbyshire-Joseph Kátxelacha	Carla George Kwitelut/Kwelaw'ikw	Joshua Joseph Skwetsi7meltxw		
Christopher Lewis Syetáxtn	Deanna Lewis Kálkailih	Jacob E. Lewis III Xayil		
Dustin Rivers Sxwchálten iy Xelsílem	Kristen Rivers Tiyáltelut	Joyce Williams		
_____ Wilson Williams Sxwíxwtn		_____ Marcus Wooden Klakwagilagime		

SCHEDULE
2020 PROPERTY TAX RATES

Property Class	RATE PER \$1,000 Assessed Value				
	Capilano	Mission	Seymour	Stawamus	Kitsilano
Class 1: Residential	2.92780	3.27180	3.25734	4.37190	2.92568
Class 2: Utilities	25.41205	56.03087	56.02785	54.29700	42.43394
Class 4: Major Industrial	22.51173	29.65884	13.83981	31.50820	33.13917
Class 5: Light Industrial	22.51173	7.57852	8.45212	13.29050	7.10220
Class 6: Business and Other	5.18950	7.47289	6.63038	9.41050	6.73083
Class 8: Recreational Property/Non-Profit Organization	4.62099	2.76008	5.04896	4.02570	2.62917