



To: Squamish Nation Membership
From: Chiefs and Council
Date: May 18, 2011
RE: **2011 Property Assessment and Taxation Bylaws**

On, May 18, 2011 Chiefs and Council passed a Band Council Resolution the Squamish Nation Annual Tax Rates Law and the Squamish Nation Annual Expenditure Law. Community lands and the homes on reserve of our Membership are **not** affected by The Real Property Taxation Laws. The laws can be viewed on the Squamish Nation website here:

(http://www.squamish.net/files/PDF/services/Taxation_BCR_May_18_2011.pdf).

The exercise of this jurisdiction by the Nation, will generate approximately \$5.5M in net revenue raised for the Nation. This will help fund the cost of operating the Nation's Departments for service delivery and other expenditures for doing business. If we do not exercise this jurisdiction, other local and /or provincial agencies will and the net revenue raised will not be available to the Nation.

Background:

In 1993 the Squamish Nation replaced the District of West Vancouver as the government to whom leaseholders on Capilano Reserve IR #5 paid their property taxes (for example Park Royal). Prior to this, the District of West Vancouver and the Province of BC received the money. Presently this produces revenue to the Nation that is used to fund Squamish Nation local government programs such as recreation and public works. In 1993, the Squamish Nation also passed our first Taxation and Assessment Bylaws. A provision of those laws was to **exempt member housing** from taxation – meaning the Nation is **NOT going to tax member housing interests on Reserve.**

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Background continued:

The process required the Minister of Indian Affairs to sign our taxation laws every year. First Nations from across Canada wanted to move approvals out of the Minister's office to reflect our position of being self governing First Nations. In 2005 the *First Nations Fiscal and Statistical Management Act* was passed to accomplish this.

This was a First Nations Initiative designed to eliminate the Minister of Indian Affairs from decisions regarding our taxation authority and increased our capacity to raise revenue. A First Nation institution the **First Nations Tax Commission** replaced the Minister and supports the Squamish Nation in administering our property taxation.

Any questions contact Judy Baker at 604-982-0501 or email judy_baker@squamish.net.

 Afroy Baker K'ebximtñ	 Deborah Baker	
 Julie Baker Sxwélhchaliya	 Pamela Baker Hi-mi-ka-las	 Chief Ian Campbell Xátek/Sekyú Siyám
 Carla George Kwitelut Kwelaw'ikw	 Dale Harry Xwa-xwalkn	 Chief Gilbert Jacob KáKeltñ Siyám
 Krisandra Jacobs	 Byron Joseph Ts'élkwilém Siyám	 Joshua Joseph Skwetsi7meltxw
 Christopher Lewis Syetáxtñ	 Ann Whonnock Syexwálya	 Dennis Joseph xwéchtáal
 Chief Bill Williams telásemkin Siyám	 Chief Richard Williams Xwélxwelacha Siyám	

