



# SQUAMISH NATION BAND COUNCIL RESOLUTION

Band Council Resolution No.	10-1947		
Motion No.	1		
File Reference			
Date of Meeting: (y/m/d)	2010	05	19

P.O. Box 86131 γ 320 Seymour Blvd γ North Vancouver, B. C. V7L 4J5 γ Tel. (604) 980-4553 γ Fax (604) 980-9601

**SUBJECT: ANNUAL TAX RATES LAW, 2010**

## WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The Council of the Squamish Nation has enacted the *Squamish Indian Band Property Taxation Bylaw* and the *Squamish Indian Band Property Assessment Bylaw*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 of the *First Nations Fiscal and Statistical 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, interests or rights in the reserve;

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

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2010*.
2. In this Law:
  - "Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;
  - "Assessment Law" means the *Squamish Indian Band Property Assessment Bylaw*,
  - "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" means property in a reserve that is subject to taxation under a property taxation law; and
  - "Taxation Law" means the *Squamish Indian Band Property Taxation Bylaw*.
3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 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. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.
6. 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.
7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of June 15, 2010, and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19<sup>th</sup> day of, May, 2010, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C.	
	DATED: THE <u>19<sup>th</sup></u> DAY OF <u>May, 2010</u>	
MOVED BY:	<u>Dennis Joseph</u>	SECONDED BY <u>Dale Harry</u>
<u>[Signature]</u> Alroy Baker K'etximtn	<u>[Signature]</u> Deborah Baker Deborah Baker	
Julie Baker Sxwélhchaliya	Pamela Baker Hi-mi-ka-las	Chief Ian Campbell Xálek/Sekyú Siyam
Carla George Kwitelut Kwelaw'ikw	<u>[Signature]</u> Dale Harry Xwa-xwalkn	Chief Gilbert Jacob KáKeltn Siyam
<u>[Signature]</u> Krisandra Jacobs	<u>[Signature]</u> Byron Joseph Ts'élkwilem Siyam	<u>[Signature]</u> Joshua Joseph Skwetsi7meltxw
<u>[Signature]</u> Chris Lewis	<u>[Signature]</u> Ann Whonnock Syexwáliya	<u>[Signature]</u> Dennis Joseph xwechtáal
Chief Bill Williams telásemkin Siyam		Chief Richard Williams Xwélxwelacha Siyam

# Schedule

## TAX RATES

Rate Class:	<u>Capilano</u>	Mission	Seymour
1	4.15993	4.63372	4.74628
2	27.19921	57.82670	57.82991
4	22.90725	43.31649	54.22548
5	22.30195	37.33164	31.81089
6	13.68345	18.64607	17.48427
8	9.21343	6.52691	9.90644