

**Squamish Nation Council Meeting
Isolated Motions
For Wednesday, May 19, 2010**

Motion #1 M/S Dennis Joseph, Dale Harry & CARRIED

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 a 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

**Squamish Nation Council Meeting
Isolated Motions
For Wednesday, May 19, 2010**

“Taxable 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 HEREBY DULY ENACTED by Council on the 19th day of May, 2010, at North Vancouver, in the Province of British Columbia.

Motion #2 M/S Ann Whonnock, Christopher Lewis & CARRIED

WHEREAS subsection 23.1 of the Squamish Indian Band Property Taxation Bylaw (the “Taxation Bylaw”) provides as follows:

**Squamish Nation Council Meeting
Isolated Motions
For Wednesday, May 19, 2010**

“23.2 Council may from time to time provide by Band Council resolution for the reduction of taxes due by a taxpayer for a calendar year by an amount equal to or less than the amount by which the taxpayer would be entitled to have their tax indebtedness for the tax year reduced pursuant to the Home Owner Grant Act. RSBC 1996, c. 194, as amended from time to time, if the taxpayer’s property was not located within or part of the reserve or subject to taxation under this bylaw but, rather, was located within municipality and was subject to taxation by the municipality and to the provisions of such Act.”

AND WHEREAS Band Council wishes to so provide for such reduction of taxes for the 2010 taxation year.

NOW THEREFORE be it hereby resolved that:

1. Band council hereby adopts the following program as the Squamish Indian Band Homeowner Grant Program for 2010 taxation year (the “Program”).
2. The Program will have effect for the 2010 taxation year only.
3. Subject to the provisions of this band council resolution, Band Council hereby approves of their deduction of taxes due by a taxpayer for a taxation year by an amount equal to the amount by which the taxpayer would be entitled to have their tax indebtedness for the tax year reduced pursuant to the Homeowner Grant Act, RSBC 1976, c. 194, as amended from time to time, if the taxpayer’s property was not located within or part of the reserve (as defined in the Taxation Bylaw) or subject to taxation under the Taxation Bylaw but, rather, was located within a municipality and was subject to taxation by the municipality and to the provisions of such Act.
4. Band Council hereby adopts as the form for application by a taxpayer for a grant under the Program that form titled “APPLICATION FOR SQUAMISH INDIAN BAND HOMEOWNER GRANT” contained in the form of tax statement approved by Band Council for the 2010 taxation year (the “Grant Application”).
5. Band Council hereby authorizes and directs the Surveyor of Taxes to:
 - (a) administer the Program,
 - (b) receive and review each Grant Application that is delivered to the Squamish Indian during 2010.

**Squamish Nation Council Meeting
Isolated Motions
For Wednesday, May 19, 2010**

- (c) Determine, in his absolute discretion, whether a taxpayer that submits a Grant Application is eligible for a tax reduction grant under the Program and, if so, the amount of the reduction that is applicable, and
 - (d) Accept payment of taxes from a taxpayer that he determines is eligible for a tax reduction grant under the Program in the amount that is net of the amount of the reduction that is applicable determined by him or, if full taxes have been paid before such determinations are made, refund to the taxpayer the amount of tax that he, in his absolute discretion, determines to be appropriate to carry out the intent of the Program.
6. The decision of the Surveyor of Taxes on the eligibility of a taxpayer for a tax reduction grant under the Program, the amount of the reduction that is applicable, and the amount of any tax to be refunded, shall be made in his absolute discretion and his decision in respect of eligibility, grant amount and amount of any tax to be refunded, shall be final.