

**SQUAMISH NATION**  
**ANNUAL TAX RATES LAW, 2026**

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, 2026*.

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 as amended by the Squamish Real Property Taxation Amending Law, 2018*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2026 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.





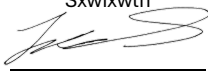

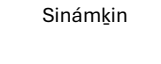
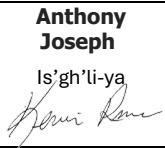

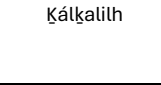
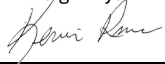
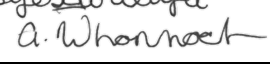
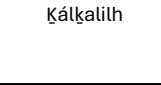
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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 on the 13<sup>th</sup> day of May 2026, at which the required quorum of eight (8) members of Council was present throughout.

<b>A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS</b>	<b>SQUAMISH NATION COUNCIL</b>		<b>320 SEYMOUR BLVD</b>	
	<b>MEETING HELD AT:</b>		<b>NORTH VANCOUVER, B. C.</b>	
	<b>DATED:</b>		May 13, 2026	
	<b>MOVED BY:</b>	Faye Halls - Yeltsilewet	<b>SECONDED BY</b>	Kevin Rivers - Sxwchálten

 _____ <b>Wilson Williams</b> Sxwíxwtn	 _____ <b>Alroy (Bucky) Baker</b> Ketxímtn	 _____ <b>Yul Baker</b>	 _____ <b>Jody Broomfield</b> Sinámkin
 _____ <b>Jonah Trevon Chase Gonzales</b>	 _____ <b>Faye Halls</b> Yeltsilewet	 _____ <b>Mathew Houghton</b> Kwa7kwmcchen-kin	 _____ <b>Shayla Jacobs</b> Sumkwaht
 _____ <b>Anthony Joseph</b> Is'gh'li-ya	 _____ <b>Bertha Joseph</b> Syexwáliya	 _____ <b>Sandy Lafontaine</b> P'akwelut	 _____ <b>Deanna Lewis</b> Káلكalilh
 _____ <b>Kevin Rivers</b> Sxwchálten	 _____ <b>Ann Whonnock</b> Syexwáliya	 _____ <b>Amanda Williams</b> Skuáthkamaat	 _____ <b>Jonny Williams</b>

**SCHEDULE**  
2026 PROPERTY TAX RATES

RATE PER \$1,000 of Assessed Value

Property Class	Xwmélch'sten (Capilano)	Eslha7áñ (Mission)	Ch'ich'elxwi7kw (Seymour)	St'á7mes (Stawamus)	Señákw (Kitsilano)
<b>Class 1: Residential</b>	3.23869	3.47690	3.28195	4.14760	3.36394
<b>Class 2: Utilities</b>	23.58250	55.36636	55.36460	53.24460	52.83589
<b>Class 4: Major Industrial</b>	28.05476	31.47692	19.95177	30.31710	37.37706
<b>Class 5: Light Industrial</b>	5.08540	11.91298	12.11365	18.49280	12.36672
<b>Class 6: Business and Other</b>	9.41643	11.99420	10.65987	12.47660	12.46720
<b>Class 8: Recreational Property/ Non-Profit Organization</b>	6.57333	5.33751	7.31745	6.16420	4.67436