

November 5, 2025

Summary of Shxwhá:y Village Property Taxation Law Replacements and Amendments

Introduction

In 2015, Shxwhá:y Village enacted the *Shxwhá:y Village First Nation Property Taxation Law, Shxwhá:y Village First Nation Property Assessment Law and Shxwhá:y Village First Nation Property Transfer Tax Law (Laws)*.

Over the last decade, developments in First Nations property taxation laws and advancements in the Nation's economic development have made the replacement and amendment of the Laws necessary and beneficial for the growth of Shxwhá:y Village.

This summary will provide highlights of the new Laws, for the collection of property tax on Shxwhá:y Village reserve lands. The Laws maintain the capacity for Shxwhá:y Village to collect tax and determine tax exemptions on Shxwhá:y Village lands.

In general, the revisions and amendments are being adopted for the efficient and effective assessment of and collection of property tax. In addition, the Laws include minor revisions and additions for clarity of reading and implementing, based on best practices.

Shxwhá:y Village Property Taxation Law, 2025

The *Shxwhá:y Village Property Taxation Law, 2025* repeals and replaces the 2015 Law and includes the following highlighted additions:

- a partnership in which the Nation owns at least 51% is included in the definition of a "First Nation Entity" that is exempt from paying property tax;
- a not-for-profit corporation that Shxwhá:y Village owns or controls with not less than 50% of the membership voting rights is included as a "First Nation Entity" that is exempt from paying property tax;
- it adds an exemption for Shxwhá:y Village members who are renting property from the Nation or a First Nation Entity from paying property tax;
- allows for tax notices to be sent electronically;
- incorporates a property tax installment payment plan;
- enables taxation based on supplementary assessments, that are prepared after the tax notices are sent out, that allow for prorated tax payable for part of a year; and
- general and minor revisions to clarify the meaning and intent of words and sections.

Shxwhá:y Village Property Assessment Law, 2025

The *Shxwhá:y Village Property Assessment Law, 2025* is a replacement of the 2015 law, which includes the following changes or additions:

- the definition of “interest” includes land or improvements or both and also the includes the occupation, possession or use of land;
- it provides that all interests in land are assessed, even non-taxable interests;
- enables the assessment notice to be provided electronically;
- allows for a Notice of Assessment Inspection to be provided to the person named on the assessment roll, to facilitate inspections of assessable property; and
- general and minor revisions to clarify the meaning and intent of words and sections.

Shxwhá:y Village Property Transfer Tax Amendment Law, 2025

The *Shxwhá:y Village Property Transfer Tax Amendment Law, 2025*, is an amendment and not a replacement law. The notable change in the Law is a revision of subsection 19 to:

- Align the “qualifying value” of an interest in property with section 12.01 of the provincial *Property Transfer Tax Act*, RSBC 1996, C 378. This number is adjusted over time by the province, and this amendment allows the Nation to use that figure without having to amend the law further or again.