

**REAL PROPERTY TAX CO-ORDINATION AGREEMENT
AMENDING AGREEMENT NO. 3**

**Tsawwassen First Nation
British Columbia**

THIS AGREEMENT dated for reference _____ August 29 _____, 2023

BETWEEN:

HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA, (“British Columbia”) as represented by the Minister of Finance
OF THE FIRST PART

AND

TSAWWASSEN FIRST NATION, (“Tsawwassen First Nation”) as represented by the Tsawwassen First Nation Government
OF THE SECOND PART

(each a “Party”, and together the “Parties”)

WHEREAS:

- A. Section 4.3 of the *Treaty First Nation Taxation Act* enables Tsawwassen First Nation to provide exemptions from property taxes, imposed or collected by British Columbia or Tsawwassen, in relation to the ownership or occupation by Tsawwassen Members of land or improvements within Tsawwassen Lands;
- B. Effective as of March 27, 2023, the Tsawwassen Final Agreement provides for the application of section 87 of the *Indian Act* on Tsawwassen Lands that were Reserve Lands or Surrendered Lands on the day before the Effective Date, subject to terms and conditions, including Tsawwassen Laws under subclause 1a Chapter 20 Taxation;
- C. The Parties wish to amend the Real Property Tax Co-ordination Agreement to reflect the authority of Tsawwassen First Nation to tax and provide tax exemptions in accordance with the Tsawwassen Final Agreement and the *Treaty First Nation Taxation Act*; and
- D. Paragraph 13.1 of the Real Property Tax Co-ordination Agreement provides that any amendment to that agreement must be in writing and executed by both Parties;

NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the Parties agree as follows:

1.0 DEFINITIONS

1.1 In this Agreement:

“Agreement” means this Real Property Tax Co-ordination Agreement Amending Agreement No. 3; and

“Real Property Tax Co-ordination Agreement” means the Real Property Tax Co-ordination Agreement between Her Majesty the Queen in Right of British Columbia and the Tsawwassen First Nation, dated for reference April 3, 2009, and amended by agreements dated December 19, 2018 and December 1, 2021.

2.0 AMENDMENTS TO REAL PROPERTY TAX CO-ORDINATION AGREEMENT

2.1 Paragraph 2.1 of the Real Property Tax Co-ordination Agreement is amended by deleting the words:

“If a Tsawwassen Member is liable to real property taxation under Tsawwassen Real Property Taxation Laws, that Tsawwassen Member will not be”

and substituting

“Tsawwassen Members are not”.

2.2 Effective until January 1, 2024, paragraph 2.2 of the Real Property Tax Co-ordination Agreement is deleted and the following substituted:

“The Tsawwassen Real Property Taxation Laws may exempt from taxation:

- (a) the property enumerated in Division 7 (Permissive Exemptions) of Part 7 of the Community Charter, but only with the same requirements, restrictions and obligations as are contained in the provisions in that Division;
- (b) the property enumerated in a law authorized by a regulation under section 7.1(3)(a) of the *Treaty First Nation Taxation Act*, and
- (c) the property enumerated in a law authorized under section 4.3 of the *Treaty First Nation Taxation Act*.

2.3 Effective as of January 1, 2024, paragraph 2.2 of the Real Property Tax Co-ordination Agreement is deleted and the following substituted:

“The Tsawwassen Real Property Taxation Laws may exempt from taxation:

- (a) the property enumerated in Division 7 (Permissive Exemptions) of Part 7 of the Community Charter, but only with the same requirements, restrictions and obligations as are contained in the provisions in that Division; and
- (b) the property enumerated in a law authorized under section 4.3 of the *Treaty First Nation Taxation Act*.”

2.4 Paragraph 2.5 of the Real Property Tax Co-ordination Agreement is amended by the deletion of “imposition,” in subparagraph 2.5 (b).

2.5 Paragraph 3.2 of the Real Property Tax Co-ordination Agreement is deleted and the following substituted:

“Where, in the opinion of the Minister, Tsawwassen Real Property Taxation Laws do not comply with the terms of this Agreement, the Minister shall give notice of their opinion to Tsawwassen and specify the amendments and alterations to the Tsawwassen Real Property Taxation Laws that the Minister considers necessary.”

2.6 The following paragraph 8.2 is added to the Real Property Tax Co-ordination Agreement:

“While an exemption from real property taxes is in effect:

- a. on Tsawwassen Lands that were Reserve Lands or Surrendered Lands on the day before the Effective Date, under Chapter 20 Taxation of the Tsawwassen Final Agreement; or
- b. for Tsawwassen Members on Tsawwassen Lands, under paragraph 2.2(b),

Tsawwassen will provide, in each year to each Non-Member who is subject to tax in respect of a property under Tsawwassen Real Property Taxation Laws, a grant equal to the grant the Non-Member would have been eligible for under the *Home Owner Grant Act* if the Non-Member had been taxable under the *School Act* for that year in respect of that property.”

2.7 The heading “9.0 Transitional Provisions” and paragraphs 9.1 and 9.2 of the Real Property Tax Co-ordination Agreement are deleted.

3.0 COUNTERPARTS

3.1 This Agreement may be signed in counterparts all of which when taken together constitute one and the same instrument. This Agreement may be executed by electronic signature, which will be considered as an original signature for all purposes and has the same force and effect as an original signature on paper. Without limitation, “electronic signature” includes faxed versions of an original signature or electronically scanned and transmitted versions (e.g., via pdf) of an original signature.

4.0 COMING INTO EFFECT

- 4.1 This Agreement comes into effect on the date of execution by the last Party to execute.

THE PARTIES HAVE EXECUTED THIS AGREEMENT.

HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA, as represented by the Minister of Finance, signed this 29th day of August, 2023.



Per duly authorized signatory

Katrine Conroy (Minister of Finance)

Printed Name

TSAWWASSEN FIRST NATION, as represented by Tsawwassen First Nation Government, signed this 24th day of August, 2023.



Per duly authorized signatory

Laura Cassidy (Chief)

Printed Name