

**TSLEIL-WAUTUTH NATION**

3178 Alder Court, North Vancouver, BC V7H 2V6 (604) 929-3454

**NOTICE OF PROPOSED LOCAL REVENUE LAWS  
AND INVITATION TO MAKE REPRESENTATIONS**

**NOTICE IS GIVEN**, pursuant to section 6 of the *First Nations Fiscal Management Act* (the “FMA”), that the Tsleil-Waututh Nation proposes to enact the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019* and the *Tsleil-Waututh Nation Local Services Fee Law, 2019* (the “Proposed Laws”).

**DESCRIPTION OF PROPOSED LAWS:** The Proposed Laws are a property transfer tax law made under the general authority of paragraph 5(1)(a) of the FMA, and a fee law made under the authority of paragraph 5(1)(a.1) of the FMA. A description of the key elements of the Proposed Laws may be viewed on the Tsleil-Waututh Nation website.

The property transfer tax law provides for a tax on certain leasehold interests in land in the reserve at the time the interest is transferred or extended. Under the property transfer tax law, the transfer tax is levied and payable at the time of registration of the transfer of the leasehold interest at the rate of 1% of the taxable transfer’s fair market value that does not exceed \$200,000, 2% of that portion of the fair market value that exceeds \$200,000 but does not exceed \$2 million, 3% of that portion of the fair market value that exceeds \$2 million, and an additional 2% of that portion of the fair market value of residential properties that exceeds \$3 million. The property transfer tax law includes provisions for the appointment of an administrator, for filing a tax return and paying the tax at the time of registration of the transfer, exemptions for certain transfers including for certain first-time home buyers, for newly constructed homes with a value of up to \$800,000 and leaseholds having a term of 30 years or less, powers of inspection and tax assessment for the administrator, taxpayers’ rights to reconsideration and appeal, and provisions for penalties, interest, and tax collection and enforcement. The property transfer tax law repeals the *Tsleil-Waututh Nation Property Transfer Tax Law, 2017* in its entirety.

The fee law establishes fees for water services, sewer services, and garbage and recycling services, at the same rates as charged by the District of North Vancouver from time to time, and includes provisions for the invoicing and collection of fees, imposing penalties and interest on unpaid fees, collecting unpaid fees, and for a complaints process respecting fees.

**COPIES OF THE PROPOSED LAWS AND THE FEE LAW REPORT** may be obtained from: David Ko, Chief Financial Officer, at 3178 Alder Court, North Vancouver, BC V7H 2V6, (604) 924-4170, [dko@twnation.ca](mailto:dko@twnation.ca).

**WRITTEN REPRESENTATIONS:** The Council of the Tsleil-Waututh Nation (the “Council”) invites written representations regarding the Proposed Laws. If you wish to make a written representation, your written representation must be received by the Tsleil-Waututh Nation at the address set out below, on or before 4:30 pm on April 16, 2019. The Council will consider all written representations received in accordance with this Notice before enacting the Proposed Laws.

**CONTACT INFORMATION:** For further information or questions regarding the Proposed Laws, this Notice, or the making of written representations to Council, please contact David Ko, Chief

Financial Officer, at 3178 Alder Court, North Vancouver, BC V7H 2V6, by telephone at (604) 924-4170, or by email at [dko@twncan.ca](mailto:dko@twncan.ca).

Dated: March 1, 2019