

NOTICE OF PROPERTY TAXATION LAW

The Onekanew mena Onushekewuk of the Opaskwayak Cree Nation have approved the **OPASKWAYAK CREE NATION PROPERTY TAXATION LAW, 2018**, and are providing thirty days public notice and opportunity for anyone to comment upon the law, before final enactment and referral to the First Nations Tax Commission

EXEMPTIONS AND LIMITS OF THE LAW: The *Opaskwayak Cree Nation Property Taxation Law, 2018*, deals with property taxes on OCN reserve lands only. No other kind of property is taxed under the law. The following will be exempt from the law, under Section 7:

- * Land held or occupied by OCN members;
- * Businesses held or operated on OCN land occupied by OCN members;
- * Land held directly by OCN
- * Non-Profit businesses of OCN
- * Schools, Community Recreation, Churches, Clinics, Hospitals, Day Care, Care homes.

WHAT THE LAW INCLUDES AND COVERS: The *Opaskwayak Cree Nation Property Taxation Law, 2018*, provides for:

- * The repeal of the current OCN Land Tax By-Law, 1996
- * Appointment of a Land Tax Administrator (Section 3)
- * Taxation of Taxable persons or interests in land (Section 5);
- * Preparation and Amendment of Tax Rolls (Section 10 and 12);
- * Issuing of or Amendments to Tax Notices Section 11 and 12);
- * Requests for Information from Tax Payers (Section 13);
- * Confidentiality of Tax Payers Information (Section 44 and 45);
- * Deadlines for Payment of Taxes (Section 9);
- * Issue of Receipts for Tax Payments (Section 16 and 17);
- * Tax Refunds for overpayments (Section 6);
- * Enactment of Tax Rate Laws (Section 8)
- * Use of Tax Monies and enactment of Expenditure laws (Section 20 and 21);
- * Penalties and Interests for late payment (Section 18);
- * Creation of Liens against Properties with outstanding taxes (Section 25);
- * Discontinuance of services of properties with outstanding taxes (Section 43);
- * Enforcement and Collection through Court Proceedings (Section 22, 23, 24);
- * Seizure and auction of lands properties with outstanding taxes (Sections 34 through 42);
- * Seizure and sale of personal properties from lands with outstanding taxes (Sections 28 through 33).

ASSESSMENTS: The *Opaskwayak Cree Nation Property Taxation Law, 2018*, does not cover property assessments. Property assessments are dealt with under the *Opaskwayak Cree Nation Assessment Law, 2018*.

WHERE TO OBTAIN THE LAW: Eligible Persons may obtain a copy of the *Opaskwayak Cree Nation Property Taxation Law, 2018*, by:

- * Contacting OCN Land Tax Administrator at 204-627-7086;
- * Going to the OCN Web site;
- * Obtaining a copy from the Land Tax Department Office, at the 2nd Floor, Post Office Building, 151 Fischer, The Pas.

WHO CAN COMMENT: PERSONS, INCLUDING OCN MEMBERS, AND NON-OCN PERSONS OR BUSINESSES, WHICH HAVE INTERESTS IN OR ARE RESIDENT ON OCN LANDS, MAY MAKE COMMENTS, SUBMISSIONS, REPRESENTATIONS, OBJECTIONS OR REQUESTS IN RESPECT OF THIS LAW.

COMMENTS IN WRITING: ALL COMMENTS, SUBMISSIONS, REPRESENTATIONS, OBJECTIONS OR REQUESTS MUST BE MADE IN WRITING, AND MAILED OR DELIVERED TO THE OFFICES OF ONEKANEW MENA ONUSCHEKEWUK (CHIEF AND COUNCIL) ON THE 2ND FLOOR, OTINEKA MALL, P.O. BOX 10880, OPASKWAYAK, MANITOBA, R0B 0J0.

DEADLINE FOR COMMENTS: ALL COMMENTS, SUBMISSIONS, REPRESENTATIONS, OBJECTIONS OR REQUESTS MUST BE MADE WITHIN THE NEXT THIRTY DAYS, FROM NOVEMBER 3 THROUGH TO DECEMBER 3, 2018, BY 4:30.