

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

THIS NOTICE is given pursuant to section 6 of the *First Nations Fiscal Management Act* (the “FMA”).

The Tobique First Nation (the “First Nation”) proposes to enact the Tobique Property Assessment Law 2016 and the Tobique Property Taxation Law 2016 (together, the “Proposed Laws”).

The Proposed Laws are a property assessment law and a property taxation law, both made under the authority of section 5(1)(a) of the FMA. The property assessment law provides for the assessment and valuation of interests in land in the First Nation’s reserve lands, and includes provisions for appointing assessors, inspecting property, preparing assessment rolls, and mailing assessment notices. This law includes a process for reconsideration of assessments and for a right of appeal to an assessment review board. The property taxation law establishes a taxation regime that taxes interests in land in the reserve, and includes provisions for exemptions, grants, preparing tax rolls and tax notices, the levy of penalties and interest on unpaid taxes, and the collection and enforcement of unpaid taxes.

A copy of the Proposed Laws may be obtained from the First Nation at the address set out below.

The Council of the First Nation invites written representations regarding the Proposed Laws. Written representations may be made to the Council only within thirty (30) days after May 6th, 2016 being June 6th, 2016. If you wish to make a written representation,

your written representation must be received by the First Nation at the address set out below on or before 4 pm June 6th, 2016. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Laws.

For further information or questions regarding the Proposed Laws or this Notice, please contact:

Beth Nicholas, Tax Administrator, Tobique First Nation, 13094 Rte 105, Tobique First Nation, NB E7H 3Y4 Phone: 506-273-5560 or Email: bnicholas61@hotmail.com

Dated: May 6th, 2016