

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 Glooscap First Nation (the “First Nation”) proposes to enact the *Glooscap First Nation Property Assessment Law, 2020* and the *Glooscap First Nation Property Taxation Law, 2020* (together, the “Proposed Laws”).

DESCRIPTION OF PROPOSED LAWS: The Proposed Laws are a property assessment law made under the authority of section 5(1)(a)(i) of the FMA, and a property taxation law made under the general 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 First Nation’s 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.

WRITTEN REPRESENTATIONS: The Council of the First Nation invites written representations regarding the Proposed Laws. 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 **4:00 PM AST December 7, 2020**. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Laws.

ADDRESS AND CONTACT PERSON: For further information or questions regarding the Proposed Laws or this Notice, please contact Mr. Michael Peters at 410 Ben Jackson Road, Hantsport, NS B0P 1P0 by telephone at 902-684-3351 or by email at michael.peters@glooscapventures.com

Dated: October 23, 2020