

OSOYOOS INDIAN BAND

1155 Sen Pok Chin Blvd., Oliver, BC, V0H 1T8 250-498-3444

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 Osoyoos Indian Band proposes to repeal the *Osoyoos Indian Band Property Assessment Law 2009, as amended* and the *Osoyoos Indian Band Property Taxation Law 2012, as amended* and enact the *Osoyoos Indian Band Property Assessment Law, 2021* and the *Osoyoos Indian Band Property Taxation Law, 2021* (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. The existing laws are being repealed and relaced to update the laws to conform to current standards with the First Nations Tax Commission (FNTC). Notable changes include the removal of the Revitalization Tax Exemption in the *Osoyoos Indian Band Property Taxation Law, 2021*, as well as updating the remuneration structure for the Assessment Review Board (ARB) to reflect provincial standards.

COPIES OF THE PROPOSED LAW may be obtained from the Osoyoos Indian Band at the address set out below.

WRITTEN REPRESENTATIONS: The Council of the Osoyoos Indian Band 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 4:30 Tuesday June 11, 2021**. 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: Alanea Holmstrom – Tax Administrator at 1155 Sen Pok Chin Blvd, Oliver, BC, V0H 1T8 or by telephone at (250) 498-3444 ext. 3035 or by email at aholmstrom@oib.ca.

Dated: May 10, 2021.