NOTICE OF PROPOSED LOCAL REVENUE LAW MAKE REPRESENTATIONS



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

Membertou proposes to enact the *Membertou Property Assessment Law*, 2022 and the *Membertou Property Taxation Law*, 2022 (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 Membertou'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 Membertou'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 Membertou at the address set out below.

WRITTEN REPRESENTATIONS: The Council of Membertou invites written representations regarding the Proposed Laws. If you wish to make a written representation, your written representation must be received by Membertou at the address set out below on or before 4:00pm on Sunday, November 20, 2022. 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:

Melissa MacDonald, Tax Administrator

47 Maillard Street, Membertou, N.S. B1S 2P5

Telephone: 902-564-6466 ext. 2480

 $Email: \underline{melissamacdonald@membertou.ca}.$

Dated: October 7th, 2022