

TSLEIL-WAUTUTH NATION

3178 Alder Court, North Vancouver BC V7H 2V6 (604) 929-3454

NOTICE OF PROPOSED LOCAL REVENUE LAW AND INVITATION TO MAKE REPRESENTATIONS

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

The Tsleil-Waututh First Nation (the “First Nation”) proposes to enact the *Tsleil-Waututh Nation Property Taxation Law, 2024* and the *Tsleil-Waututh Nation Property Assessment Law, 2024* (together, the “Proposed Laws”) and repeal the *Tsleil-Waututh Nation Property Taxation Law, 2017* and the *Tsleil-Waututh Nation Property Assessment Law, 2017* (the “2017 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 Proposed Laws are updated from the 2017 Laws to reflect recent amendments to the FMA and related regulations, and amend some exemptions to property taxation. 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 property taxation law exempts properties that are owned by Tsleil-Waututh Nation corporations that have 100% of their shares owned by Tsleil-Waututh Nation, as well as properties that are owned by Tsleil-Waututh Nation non-profits with 50% of membership voting rights held by Tsleil-Waututh Nation. The property taxation law also exempts certain properties that are the principal residence of a Tsleil-Waututh Nation member as well as the member’s family members that live with them, but does not provide for other member exemptions.

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 Tsleil-Waututh 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 4:30p.m. on Monday, November 25, 2024. 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: the Tax Department, at 3178 Alder Court, North Vancouver, British Columbia, V7H 2V6, by telephone at (604) 924-4180, or by email at propertytax@twnation.ca.

Dated: October 24, 2024