

NOTICE IS GIVEN, pursuant to section 6 of the *First Nations Fiscal Management Act* (the “FMA”), that the White Bear First Nations (the “First Nation”) proposes to enact the *White Bear First Nations Property Assessment Law, 2018* and the *White Bear First Nations Property Taxation Law, 2018* (hereafter referred to as the “Proposed Laws”).

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

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 p.m., May 30, 2018. 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 the Tax Administrator at PO Box 700, Carlyle Saskatchewan S0C 0R0, by telephone at 306-577-4553.

Dated: May 1, 2018