

TSLEIL-WAUTUTH NATION

3075 Takaya Drive, North Vancouver, BC V7H 3A8 (604) 929-3454

**NOTICE OF PROPOSED LOCAL REVENUE LAW AND INVITATION TO MAKE REPRESENTATIONS**

**NOTICE IS GIVEN**, pursuant to section 6 of the *First Nations Fiscal Management Act* (the “FMA”), that the Tsleil-Waututh Nation proposes to enact the *Tsleil-Waututh Nation Property Taxation Law, 2017* and the *Tsleil-Waututh Nation Property Assessment Law, 2017* (the “Proposed Laws”) and repeal the *Tsleil-Waututh Nation Property Taxation Law, 2010* and the *Tsleil-Waututh Nation Property Assessment Law, 2010* in their entirety.

**DESCRIPTION OF PROPOSED LAWS:** The Proposed Laws are a property taxation law made under the general authority of paragraph 5(1)(a) of the FMA and a property assessment law made under the authority of subparagraph 5(1)(a)(i) of the FMA. The Proposed Laws are an update of the existing laws that reflect recent amendments to the FMA and related regulations. The property assessment law provides for the assessment and valuation of interests in land on the reserve lands of the First Nation, including appointing assessors, inspecting property, preparing assessment rolls, and mailing assessment notices. The property assessment law provides 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, a tax installment payment plan, 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 majority-owned by Tsleil-Waututh Nation corporations. The property taxation law also allows for partial year exemptions and partial year taxation where properties change their exemption status during the taxation year.

A COPY OF THE PROPOSED LAWS may be obtained from: David Ko, Chief Financial Officer, at 3075 Takaya Drive, North Vancouver, BC V7H 3A8, (604) 924-4170, [dko@twnation.ca](mailto:dko@twnation.ca).

COUNCIL OF THE TSLEIL-WAUTUTH NATION INVITES WRITTEN REPRESENTATIONS regarding the Proposed Laws. Written representations may be made to the Council only within thirty (30) days after May 20, 2017, being June 20, 2017.

Persons wishing to make a written representation must deliver the representation to: David Ko, Chief Financial Officer, at 3075 Takaya Drive, North Vancouver, BC V7H 3A8. Representations must be received at this location on or before 4:30 pm on June 20, 2017 in order to be considered by Council. Before making the Proposed Laws, Council will consider all written representations received in accordance with this Notice.

CONTACT INFORMATION: For further information or questions regarding the Proposed Laws, this Notice or the making of written representations to Council, please contact David Ko, Chief Financial Officer, at 3075 Takaya Drive, North Vancouver, BC V7H 3A8, by telephone at (604) 924-4170, or by email at [dko@twnation.ca](mailto:dko@twnation.ca).

Dated: May 19, 2017