

ʔAKISQ'NUK FIRST NATION

3050 Highway 93/95, Windermere, B.C., V0B 2L2

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 ʔAkisq' nuk First Nation proposes to enact the following laws:

- (a) the *ʔAkisq' nuk First Nation Property Assessment Law, 2016*,
- (b) the *ʔAkisq' nuk First Nation Property Taxation Law, 2016*, and

- (c) the *ʔAkisq' nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*,

(collectively, the "Proposed Laws"). Notice is also given that the ʔAkisq' nuk First Nation proposes to repeal the *Akisq' nuk First Nation Property Assessment Law, 2008* and the *Akisq' nuk First Nation Property Taxation Law, 2008* in their entirety.

DESCRIPTION OF PROPOSED LAWS: The Proposed Laws are as follows:

(a) A property assessment law made under the general authority of section 5(1)(a)(i) of the FMA. The proposed new property assessment law is an update and replacement of the existing *Akisq' nuk First Nation Property Assessment Law, 2008* to 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.

(b) A property taxation law made under the authority of section 5(1)(a) of the FMA. The proposed new property taxation law is an update and replacement of the existing *Akisq' nuk First Nation Property Taxation Law, 2008* to reflect recent amendments to the FMA and related regulations. 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.

(c) A local services taxation law made under the authority of section 5(1)(a)(iii) of the FMA. The local services taxation law establishes a service tax to pay the costs of removal and replacement of a water distribution system in a defined area of the reserve. The local services taxation law imposes a service tax levy on each property within the Indian Beach Estates development. The service tax levy of \$864 will be charged annually to each property for no more than 25 years. The local services law establishes a Review Panel to hear and determine appeals.

A COPY OF THE PROPOSED LAWS may be obtained from: Kristi Kowalski, Tax Administrator, 3050 Highway 93/95, Windermere, B.C., V0B 2L2, (250) 342-6301, kkowalski@akisqnuk.org.

THE 'AKISQ' NUK FIRST NATION COUNCIL INVITES WRITTEN REPRESENTATIONS regarding the Proposed Laws. Written representations may be made to the Council only within thirty (30) days after September 22, 2016, being October 24, 2016.

Persons wishing to make a written representation must deliver the representation to: Kristi Kowalski, Tax Administrator, 3050 Highway 93/95, Windermere, B.C., V0B 2L2. Representations must be received at this location on or before 4:00 pm on October 24, 2016 in order to be considered by the Council. Before making the Proposed Laws, the 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 the Council, please contact Kristi Kowalski, Tax Administrator, 3050 Highway 93/95, Windermere, B.C., V0B 2L2, by telephone at (250) 342-6301 or by email at kkowalski@akisqnuk.org

Dated: September 22, 2016