

Elsipogtog Band Council
373 Big Cove Road, Elsipogtog, NB E4W 2S3
Phone: 506-523-8200 Fax: 506-523-8230

NOTICE OF PROPOSED LOCAL REVENUE LAWS AND INVITATION TO MAKE REPRESENTATIONS

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

The Elsipogtog First Nation (the “First Nation”) proposes to enact the Elsipogtog Property Assessment Law 2015 and the Elsipogtog Property Taxation Law 2015 (together, the “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 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.

The Council of the First Nation invites written representations regarding the Proposed Laws. Written representations may be made to Council only within sixty (60) days after February 5th, 2015. 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 pm April 7th, 2015. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Laws.

For further information or questions regarding the Proposed Laws or this Notice, please contact:

DJ Joseph, Band Manager, Elsipogtog First Nation, 373 Big Cove Road, Elsipogtog, NB E4W 2S3 Telephone: 506-523-8201 or Email: dj.joseph@efnbo.ca

Dated: February 5th, 2015