

WASAUKSING FIRST NATION

P.O. Box 250 Parry Sound, Ontario P2A 2X4 705-746-2531

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").

Wasauksing First Nation ("Wasauksing") proposes to enact the *Wasauksing First Nation Property Assessment Law, 2020* and the *Wasauksing First Nation Property Taxation Law, 2020* (together, the "Proposed Laws") and repeal the *Wasauksing First Nation Property Assessment Law, 2018* and the *Wasauksing First Nation Property Taxation Law, 2018* in their entirety.

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 property assessment law provides for the assessment and valuation of interests in Wasauksing'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 assessment law also provides that interests in reserve lands are valued as of January 1, 2016 for the 2020 and 2021 taxation years.

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, optional tax installment payments, the levy of penalties and interest on unpaid taxes, and the collection and enforcement of unpaid taxes. The property taxation law also provides that Council may, in order to provide tax relief to taxpayers, provide a grant to all holders of taxable property in an amount that is equal to or less than 50% of the taxes payable on a property in a taxation year. This law also sets out that the penalty and interest that apply on unpaid taxes after the due date in 2020 will be deferred to apply only to taxes unpaid after October 31.

Copies of the Proposed Laws may be obtained from Wasauksing at the contact information set out below.

WRITTEN REPRESENTATIONS: The Council of Wasauksing invites written representations regarding the Proposed Laws. If you wish to make a written representation, your written representation must be received by Wasauksing at the address set out below on or before 4:00 p.m. on July 9, 2020. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Laws.

ADDRESS AND CONTACT PERSONS: For further information or questions regarding the Proposed Laws or this Notice, please contact: Craig Brown, Chief Executive Director, at 1508 Geewadin Road, Lane G, P.O. Box 250, Parry Sound, ON P2A 2X4, by telephone at 705-746-2531 Ext. 2235, or by email at ced@wasauksing.ca, or Daniss Pitawanakwat, Tax Administrator, at 1508 Geewadin Road, Lane G,

P.O. Box 250, Parry Sound, ON P2A 2X4, by telephone at 705-746-2531 ext. 2248, or by email at taxadmin@wasauksing.ca.

Dated: June 8, 2020