

FORT NELSON FIRST NATION

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 Fort Nelson First Nation (the "**First Nation**") proposes to enact the *Fort Nelson First Nation Property Assessment Law, 2020* and the *Fort Nelson First Nation Property Taxation Law, 2020* (together, the "**Proposed Laws**").

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 Proposed Laws will replace the existing *Fort Nelson Indian Band Property Taxation Bylaw* and the *Fort Nelson Indian Band Property Assessment Bylaw*, both approved May 30, 1994. This will allow the First Nation to move closer to self-governance as the taxation on reserve will no longer be subject to Ministerial oversight under the *Indian Act*.

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 First Nation's 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. Any tax collected under the Proposed Laws will be used to cover the cost of services on reserve such as water and sewer, garbage collection, road and lighting improvements, and parks, recreation and cultural facilities. The Proposed Laws exempt from taxation the First Nation, First Nation members and immediate family members living with a First Nation member.

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 pm on June 30, 2020**. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Laws.

ADDRESS AND CONTACT PERSON:

For further information or questions regarding the Proposed Laws or this Notice, please contact: Liz Logan, Executive Director of Administration at 2026 Kennay Yah Road, RR 1, Mile 295 Alaska Highway Fort Nelson, BC V0C 1R0, by telephone at (250) 774-7257 or by email at liz.logan@fnnation.com.

Dated: May 31, 2020