

**KWANTLEN 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 Kwantlen First Nation (the “First Nation”) proposes to enact the *Kwantlen First Nation Property Assessment Law, 2021* and the *Kwantlen First Nation Property Taxation Law, 2021* (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 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. The Proposed Laws are repealing and replacing the *Kwantlen First Nation Property Assessment Law, 2017* and the *Kwantlen First Nation Property Taxation Law, 2017* to create three taxation districts. Tax district 1 will include Kwantlen Indian Reserves 2 and 3, tax district 2 will include Reserves 1 and 5, and tax district 3 will include Reserve 6. The three taxation districts will allow Kwantlen First Nation to align tax rates in each district with the adjacent local government - the District of Mission for tax district 1, the City of Maple Ridge for tax district 2, and the Township of Langley for tax district 3. 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 5:00 pm. on May 21, 2021. 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:

Councillor Tumia Knott via email at tumia.knott@kwantlenfn.ca or
Bernice Whalley, Tax Administrator at bernice.whalley@kwantlenfn.ca.

Dated: April 20, 2021

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