



TSAWOUT FIRST NATION

7728 Tetayut Rd.
SAANICHTON, British Columbia V8M 2E4
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NOTICE OF PROPOSED LOCAL REVENUE LAW AND INVITATION TO MAKE REPRESENTATIONS AND NOTICE OF PUBLIC MEETING

THIS NOTICE is given pursuant to section 6 of the *First Nations Fiscal Management Act* (the “FMA”) and pursuant to the *First Nations Tax Commission Standards Respecting Notices Relating to Local Revenue Laws, 2018* (“Notice Standards”).

Tsawout First Nation (the “First Nation”) proposes to enact the *Tsawout First Nation Property Transfer Tax Law, 2022* (“Proposed Law”).

DESCRIPTION OF PROPOSED LAW: The Proposed Law is a taxation law made under the general authority of section 5(1)(a) of the FMA. The Proposed Law provides for a tax on leasehold interests in reserve lands at the time the interest is transferred or extended. Under the Proposed Law, the tax is levied and payable at the time of registration of the transfer of the leasehold interest at the rate specified in the law. The Proposed Law includes provisions for the appointment of an administrator, for filing a tax return and paying the tax at the time of registration of the transfer, exemptions, powers of inspection and tax assessment, taxpayers’ rights to reconsideration and appeal, penalties and interest, and tax collection and enforcement.

A copy of the Proposed Law 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 Law. 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 4:00pm on December 5, 2022. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Law.

PUBLIC MEETING: Council of the First Nation will review the Proposed Law at a public meeting to be held on November 17, 2022, at 6:00pm at Tsawout First Nation, 7728 Tetayut Rd., Saanichton, BC.

ADDRESS AND CONTACT PERSON: For further information or questions regarding the Proposed Law, this Notice, or the public meeting, please contact: Emmy Jones, Taxation, at Tsawout First Nation, 7728 Tetayut Rd., Saanichton, BC, by telephone at (250) 652-9101 or by email at taxation@tsawout.ca.

Dated: October 22, 2022