Representation Plan for

 \_\_\_\_\_\_\_\_\_\_\_\_\_ First Nation Property Taxation Law 20\_\_, and

\_\_\_\_\_\_\_\_\_\_\_\_\_ First Nation Property Assessment Law 20\_\_

(“Proposed Laws”)

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_ *[day, month, year]*

**Introduction:**

This Representation Plan sets out the process for \_\_\_\_\_First Nation to give notices and receive written comments (called “representations”) regarding the Proposed Laws in order to meet the public input requirements under the *First Nations Fiscal Management Act* (“FMA”). This Representation Plan is provided for Chief and Council’s approval at the same time as it considers giving initial approval to the Proposed Laws.

Under the FMA, Chief and Council first approve the Proposed Laws for the purposes of seeking public input. Notice of the Proposed Laws is then given through publication in the *First Nations Gazette*, and by posting a copy in a public place on the Reserve. Notice is also mailed or emailed to the First Nations Tax Commission. The notices provide that any person may, within [30 days *or* 45 days if implementing taxation for the first time] of the date given in the notice, make a written representation to the Chief and Council about the Proposed Laws. If the Chief and Council want to hold a public meeting to review the Proposed Laws, the notice will also state the time and place of that meeting.

After the closing of the representation period, Chief and Council will need to consider any representations received, and also consider whether to adopt the Proposed Laws. The Proposed Laws can be adopted in their current form, or with changes in response to any representations received.

If the Proposed Laws are given final endorsement by Chief and Council, they will then be submitted for review and approval to the First Nations Tax Commission. When submitting the Proposed Laws to the Commission, certification must be included indicating that all statutory notice requirements have been met.

The specific components of this Representation Plan are as follows:

1. **Representation Period**

The public notice period in regard to the Proposed Laws will be from \_\_\_\_\_\_\_\_\_\_ [*month, day, year*] until \_\_\_\_\_\_\_\_\_ [*month, day, year*] (the “Representation Period”), during which time written representations can be received regarding the Proposed Laws.

The Representation Period provides the minimum [30 days *or* 45 days if implementing taxation for the first time] notice required under the FMA and begins \_\_\_days **after** approval of this plan. During these \_\_ days, preparations for the publication, posting, and mailing of the required notices will be carried out.

1. **Notice**
2. **First Nations Gazette Publication**

A notice, substantially in the form attached to this plan, will be published in the *First Nations Gazette*, on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[*month, day, year*] being \_\_\_\_ days before the beginning of the Representation Period.

1. **Public Posting**

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be posted at \_\_\_\_\_\_\_\_\_\_\_\_\_, which is a public place on the Reserve.

1. **Notice to the First Nations Tax Commission**

Before the beginning of the Representation period, a notice, substantially in the form attached to this plan, will be provided by mail or email, as the case may be, to the First Nations Tax Commission.

1. **Notice in Local Newspaper or Newsletter or First Nation Website**

**[Note to First Nation:** *Delete if not applicable because there are no taxpayers or other persons on the reserve who will be subject to the tax, or if not implementing taxation for the first time.*

*If applicable,* ***select below the option*** *that will be used and delete the others.]*

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be published in the {*insert name of local newspaper with the largest circulation*}

 **OR**

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be published in a prominent place on the \_\_\_\_\_\_\_ First Nation’s website {*insert web link to First Nation website*}

**OR**

Before the beginning of the Representation Period, a notice, substantially in the form attached to this plan, will be published in the {*insert name of newsletter*} and delivered to each taxpayer.

1. **Public Meeting** [*optional*]

A public meeting regarding the Proposed Laws will be held at \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ *[place]* on \_\_\_\_\_\_\_\_\_ [*month, day, year*] at \_\_\_\_\_ [*time*], and information regarding the public meeting will be included in the notices.

**Recommendation:**

It is recommended that Chief and Council approve by resolution this Representation Plan and direct the administration to carry out the plan.