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**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ First Nation**

**Draft Work Plan**

This draft Work Plan sets out the tasks necessary to develop a typical First Nation property tax system. This involves three elements: law development of two laws (property taxation law and property assessment law), assessment service provision, and training.

1. **Development of First Nation Property Tax and Assessment Laws**

| **Task** | **Activities** | **Who** | **Timetable**  [estimated date expected] | **Comments** |
| --- | --- | --- | --- | --- |
| 1. Determine team for property tax implementation | * FN and FNTC identify their contact persons for law development. | * FN * FNTC | * Month 1 |  |
| 1. FN confirmation of legal counsel | * FN to confirm legal counsel for law development and send contact info to FNTC | * FN | * Month 1 |  |
| 1. Information sessions or consultation with potential taxpayers or membership | * FN develops tax presentation. FNTC can offer presentation templates and technical support. * FN to determine suitable date for presentation. | * FN (FNTC) | * Month 1 or after laws developed and before notification. | * Optional |
| 1. Development of Assessment and Taxation Laws | * 1st draft of Proposed Laws * FN review of FNTC comments and 2nd draft * Final Proposed Laws submitted to Chief & Council * FN BCR approval of proposed laws | * FN (legal) FNTC * FN (legal) * FN (legal) * Chief & Council | * Months 2-4 | * Once FN legal is confirmed, drafting depends on pace of legal counsel (typically 2-4 months) * Law development grant may be available. |
| 1. FMA Representation and Notification Period | * Preparation of Section 6 notice. * Notice mailed or emailed to FNTC (FNTC Registrar) * Notice posted in a public place. * Notice published in the [*First Nations Gazette*](http://www.fng.ca) * Distributing copies of the laws when requested. * Sending copy of proposed laws to FNTC. * Retaining any written representations made to FN concerning the laws and representation process (includes emails). * If a public meeting is held, noting any oral representations made at a public meeting concerning the proposed laws. | * FN and FNTC * FN (legal) * FN | * Months 5-6 | * Law notification is a requirement under the FMA. FNTC has developed a one-page sample notice (sample section 6 notice). It describes the two laws and invites individuals to comment on the laws. It also contains contact information. If the First Nation chooses to hold a public meeting, the notice would provide the date and location of the public meeting. * FNTC can provide a sample representation plan to facilitate representation and notification activities. * Section 6 notice period is a minimum of 30 days, however First Nations implementing property taxation for the first time must provide for at least 45 days of law notification. * If a First Nation has an existing tax base additional notification is required (e.g., notice published in newspaper, FN website, or in a newsletter). |
| 1. FN approval and Submission of Laws (after representation period) | * Consideration of representations (if any). * C&C approval of laws. * Invitation of further representation to the FNTC under s.7 (*if written representations are made*). * Confirmation letter under s. 8 that FMA requirements have been met. * Submission of laws to FNTC Registrar. | * Chief & Council * Chief & Council * FN * FN * FN | * Month 7 | * FNTC has a sample s.7 letter. * FNTC has a sample s.8 letter. |
| 1. FNTC Review and approval consideration | * Reviews laws and s.7 representations, if any. * Approves compliance with legislative framework. * Laws come into force the latter of the day after FNTC approval, or date set by the First Nation. | * FNTC | * If FN receives representations, FNTC must allow 30 days for further representations. |  |

1. **Assessment Service Provision**

| **Task** | **Activities** | **Who** | **Timetable**  [estimated date expected] | **Comments** |
| --- | --- | --- | --- | --- |
| 1. Identify assessment service provider | * Contact assessment provider. * Develop service agreement. | * FN | * Month 2 |  |
| 1. Complete assessment service agreement and determine valuation timetable. |  | * FN | * Month 3 to 4 |  |
| 1. Assessor conducts valuation of taxable properties. |  | * FN | * After assessment law is approved. |  |

1. **Training (Recommended) – Tulo Centre of Indigenous Economics**

| **Task** | **Activities** | **Who** | **Timetable**  [estimated date expected] | **Comments** |
| --- | --- | --- | --- | --- |
| 1. Enroll in First Nation Tax Administration Certificate Program (OPTIONAL) | * Application for enrollment for February 2022 start * Application for FNTC bursary from Tulo Centre | * FN * Tulo Centre | * ASAP | * Delivered virtually and at Thompson Rivers University in Kamloops, BC. * More information on each course can be found [here](http://www.tulo.ca/taxadministration/). |