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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/).
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