[INSERT NAME OF FIRST NATION]

**NOTICE OF PROPOSED LOCAL REVENUE LAW AND INVITATION TO MAKE REPRESENTATIONS [AND NOTICE OF PUBLIC MEETING]**

**[Note to First Nation: First Nations should ensure that this Notice also includes any additional information required by the Commission *Standards Respecting Notices Relating to Local Revenue Laws, 2018*.]**

**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”).

The [insert name] First Nation (the “First Nation”) proposes to enact the [insert name of First Nation] *Property Transfer Tax Law, 20\_\_* (“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.

**[Note to First Nation: If Council chooses paragraph 5.3(a) of the Notice Standards, the following wording may be used in this Notice:** A description of the key elements of the Proposed Law may be viewed on the First Nation website {*insert web link to First Nation website*}.

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 [insert time] [insert deadline date]. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Law.

**[Note to First Nation: If Council chooses paragraph 5.3(b) of the Notice Standards the following wording may be used in this Notice:** OPEN HOUSE: Council of the First Nation will provide information respecting the Proposed Law at an open house to be held on [insert date] at [insert time] at [insert location].

*[Note:* *If Council chooses to hold a public meeting, the date, time and location must be included in this notice. The following wording can be used:* PUBLIC MEETING: Council of the First Nation will review the Proposed Law at a public meeting to be held on [insert date] at [insert time] at [insert location].

ADDRESS AND CONTACT PERSON: For further information or questions regarding the Proposed Law or this Notice [or the public meeting], please contact: [insert name/title] at [insert address], by telephone at [insert number] or by email at [insert email].

Dated: [insert date of Notice]