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

**Draft Work Plan**

This draft Work Plan sets out the tasks necessary to develop a typical First Nation service tax law and service costs and construction schedule.

1. **Development of First Nation Service Tax Law**

| **Task** | **Activities** | **Who** | **Timetable**  [estimated date expected] | **Comments** |
| --- | --- | --- | --- | --- |
| 1. Determine team for service tax law 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 presentation. FNTC can offer presentation templates and technical support. * FN to determine suitable date for presentation. | * FN (FNTC) | * Month 1 or after law developed and before notification. | * Optional |
| 1. Development of Service Tax Law | * 1st draft of Proposed Law * Develop cost/construction schedule (see below) * FN review of FNTC comments and 2nd draft * Final Proposed Law submitted to Chief & Council * FN BCR approval of proposed law | * FN (legal) FNTC * FN (registered professional * FN (legal) * Chief & Council | * Months 1-3 | * Developing cost estimates and construction schedule may take several months if not started prior to law development * Once FN legal is confirmed, drafting depends on pace of legal counsel (typically 2-3 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 law when requested. * Sending copy of proposed law to FNTC. * Retaining any written representations made to FN concerning the law and representation process (includes emails). * If a public meeting is held, noting any oral representations made at a public meeting concerning the proposed law. | * FN (legal) and FNTC * FN * FN * FN * FN * FN * FN * FN * FN | * Months 4-5 | * Law notification is a requirement under the FMA. FNTC has developed a one-page sample notice (sample section 6 notice). It describes the law and invites individuals to comment on the law. 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 must be for at least 45 days for 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 Law (after representation period) | * Consideration of representations (if any). * Chief & Council approval of law. * 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 law to FNTC Registrar. | * Chief & Council * Chief & Council * FN * FN | * Month 5 | * FNTC has a sample s.7 letter. * FNTC has a sample s.8 letter. |
| 1. FNTC Review and approval consideration | * Reviews law and s.7 representations, if any. * Approves compliance with legislative framework. * Law comes into force the later 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. **Determination of Service Costs and Construction Schedule for Service Tax**

| **Task** | **Activities** | **Who** | **Timetable**  [estimated date expected] | **Comments** |
| --- | --- | --- | --- | --- |
| 1. Estimated Cost of Service | * Determine the total estimated cost of service and the proportion of that estimated cost the First Nation will recover through the service tax. * The total estimated cost of service reviewed and certified by a registered professional | * FN * Registered professional (professional engineer or architect) | * varies | * The time needed to complete the cost estimate will vary greatly depending on how much planning is done prior to starting law development * In calculating the total estimated cost of the service include only the following costs:   + property acquisition costs;   + capital costs;   + professional services costs, including engineering and legal fees;   + debt servicing costs;   + administration costs, including costs of the review panel; and   + other costs that will be directly incurred in undertaking and financing the service. |
| 1. Construction Schedule | * Develop a construction schedule * Construction schedule reviewed and certified by a registered professional | * FN * Registered professional | * varies | * The time needed to develop a construction schedule will vary greatly depending on how much planning is done prior to starting law development * Construction schedule includes proposed dates for commencement and completion of all design and construction components of the service |