

[FIRST NATION LETTERHEAD]

First Nations Tax Commission
date]
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1

[insert

Re: Submission of Information Required under Section 8 of the FMA

The Council of the _____ (the “Council”) enacted the *[insert name] First Nation Property Taxation Law, 20__* and the *[insert name] First Nation Property Assessment Law, 20__* on [insert date] (the “Laws”). I confirm that the Laws were made in accordance with the *First Nations Fiscal Management Act* (“FMA”) requirements, and I provide the following confirmations and information:

1) Description of the lands, interests or rights subject to the Laws

- a) The Laws apply to the [insert name of reserve(s)] Reserve, IR# _____, located [insert general description or civic address].
- b) The Laws apply to the entire Reserve [OR that portion generally described as _____ and as shown outlined on the map enclosed with this letter].
- c) The Laws apply to all interests in the reserve lands, which includes any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands. [*Note to First Nation: If located in Quebec, revise this section to reflect taxation of rights in land.*]

2) Assessment Practices

The Assessment Law is consistent with the FNTC sample assessment law for [insert province] and applies the assessment practices used in [insert province] from time to time, with the following variations from the provincial practices: [describe, if any].

The Assessment Law applies the assessment review board procedures set out in the FMA Assessment Appeal Regulations. [*Note to First Nation: Modify if the law applies the provincial appeal practices.*]

3) Services

- a) [*Note to First Nation: If no services are provided, revise to indicate that no services are currently provided.*] The following services are currently provided from local revenues: [list each service].

b) [*Note to First Nation: Delete if not applicable.*] The following services will be provided from local revenues: [list each service].

c) [*Note to First Nation: If no service agreement is being negotiated, revise to indicate that no service agreement is currently being negotiated.*] The First Nation is currently negotiating the following service agreements that will be funded from local revenues: [list the nature of each agreement and the proposed parties to the agreement].

4) Notices

The Council has complied with section 6 of the FMA and has, at least 30 [*Note to First Nation: Change to 45 days where the First Nation is new to taxation.*] days before making the Laws:

- a) Published a notice containing the information required under section 6(3) of the FMA in the *First Nations Gazette*. The notice was published on [insert date].
- b) Posted a notice containing the information required under section 6(3) of the FMA in a public place on the reserve lands of the First Nation. The notice was posted at [describe location] on [insert date].
- c) Sent a notice containing the information required under section 6(3) of the FMA to the Commission. The notice was sent by [mail/email] on [insert date].
- d) [*Note to First Nation: Delete if not applicable because the First Nation is already taxing or because there are no taxpayers or other persons on the reserve who will be subject to the tax.*] The Council has complied with subsection 5.1 of the *Standards Respecting Notices Relating to Local Revenue Laws, 2018*, and has published the section 6 notice in the following additional way: [in the _____ local newspaper OR in a prominent place on the First Nation's website OR in the _____ newsletter delivered to each taxpayer on the reserve]. The additional notice was published/provided on [insert date].

A copy of the form of notice given is enclosed with this letter.

The notice period provided by the section 6 notice was not less than 30 [OR 45] days, beginning on _____, 20__ and ending on _____, 20__.

5) Consultations and Written Representations

a) [*Note to First Nation: Delete if not applicable.*] The Council undertook the following consultation respecting the Laws: [insert a description of the consultation, the persons or groups consulted and the dates of the consultation, if any.]

b) The Council received [insert #] written representations respecting the proposed Laws. Council considered all written representations at a Council meeting on [insert date].

c) The Council has, as required under section 7 of the FMA, provided a copy of each of the Laws to all persons who made written representations to Council under section 6(3)(c) of the FMA and invited those persons to make written representations to the Commission within 30 days of receiving the notice. The notice was dated _____, 20__ and was sent to the following persons: [insert name of each recipient or attach a list.]

A copy of the notice given is enclosed with this letter.

6) Evidence Law Duly Made

I enclose a copy of each of the Laws, each originally signed and dated by a quorum of Council, as evidence that each Law was duly made by Council.

[*Note to First Nation: Delete 7 and 8 if not applicable.*]

7) Additional Requirements for British Columbia First Nations

The First Nation is undertaking taxation for the first time. I enclose a copy of the certificate of taxation issued by the Province of British Columbia under the *Indian Self Government Enabling Act*.

8) Additional Requirements for Quebec First Nations

The First Nation is undertaking taxation for the first time. I enclose a copy of the Order-in-Council issued by the Province of Quebec approving an agreement between the First Nation and a municipality under section 14.8.1 of the *Municipal Code of Quebec* or under section 29.10.1 of the *Cities and Towns Act*.

I hereby certify [or swear] that I have been duly authorized by Council to confirm the matters set out in this letter and that above information is true and complete.

Dated this ___ day of _____, 20__.

Signature
Name and title: