

SHXWHÁ:Y VILLAGE

NOTICE OF PROPOSED LOCAL REVENUE LAW AND INVITATION TO MAKE REPRESENTATIONS

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 Shxwhá:y Village Council proposes to enact the *Shxwhá:y Village Property Transfer Tax Amendment Law, 2025* (“Proposed Law”).

DESCRIPTION OF PROPOSED LAW: The Proposed Law an amendment and not a replacement and 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 Shxwhá:y Village administration at the address set out below.

A description of the key elements of the Proposed Law may be viewed on the First Nation website: <https://skway.com/governance/>

WRITTEN REPRESENTATIONS: Shxwhá:y Village Council invites written representations regarding the Proposed Law. If you wish to make a written representation, your written representation must be received by the Shxwhá:y Village Council at the address set out below on or before 4:30pm on December 12, 2025. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Law.

ADDRESS AND CONTACT PERSON: For further information or questions regarding the Proposed Law or this Notice, please contact: Lisa Hall at 7256 Chilliwack River Rd, Chilliwack BC V2R 4L9, by telephone at (604) 798-6811 or by email at Lisa.Hall@mvbookkeeping.com

Dated: November 12, 2025