
FIRST NATION
PROPERTY ASSESSMENT LAW, 20__

TABLE OF CONTENTS

PART I	Citation	2
PART II	Definitions and References	2
PART III	Administration	5
PART IV	Assessed Value	5
PART V	Requests for Information and Inspections	8
PART VI	Assessment Roll and Assessment Notice	9
PART VII	Errors and Omissions in Assessment Roll	12
PART VIII	Reconsideration of Assessment	15
PART IX	Assessment Review Board	16
PART X	Appeal to Assessment Review Board	18
PART XI	General Provisions	26

SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Notice of Assessment Inspection
IV	Declaration of Purpose for the Use of Assessment Information
V	Assessment Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend/Produce Documents
XI	Certification of Assessment Roll by Assessor

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;
- B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

Sample Property Assessment Law – October 2007

C. The Council of the _____ First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*; and

NOW THEREFORE the Council of the _____ First Nation, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

1.0 Citation

1.1 This Law may be cited as the _____ *First Nation Property Assessment Law, 20__*.

**PART II
DEFINITIONS AND REFERENCES**

2.0 Definitions and References

2.1 In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice under section 17.1;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a list prepared pursuant to this Law and includes a supplementary assessment roll and a revised assessment roll;

“assessor” means a person appointed by Council under section 3.1;

“chair” means the chair of the Assessment Review Board;

“Commission” means the First Nations Tax Commission established under the Act;

Sample Property Assessment Law – October 2007

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“First Nation” means the _____ First Nation, being a band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or

Sample Property Assessment Law – October 2007

(v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice under section 29.1;

“Notice of Assessment Inspection” means a notice under section 9.2;

“Notice of Hearing” means a notice under section 31.2;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32.1;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in section 6.10 for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25.1;

“supplementary assessment roll” means an assessment roll under Article 19.0;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the _____ *First Nation Property Taxation Law, 20__*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

Sample Property Assessment Law – October 2007

- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.
- 2.2 In this Law, references to a Part (e.g. Part I), Article (e.g. Article 1.0), section (e.g. section 1.1), paragraph (e.g. paragraph 1.1(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, Article, section, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

3.0 Assessor

- 3.1 Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.
- 3.2 An appointment under section 3.1 is on the terms and conditions set out in the resolution.
- 3.3 An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

4.0 Authorization of Financial Management Board

- 4.1 Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5.0 Application of Law

- 5.1 This Law applies to all interests in land.

PART IV ASSESSED VALUE

6.0 Assessment and Valuation

- 6.1 The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.
- 6.2 For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

Sample Property Assessment Law – October 2007

- 6.3 The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date
- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and
 - (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.
- 6.4 Section 6.3(a) does not apply to property referred to in section 18.3(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.
- 6.5 Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.
- 6.6 The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.
- 6.7 In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:
- (a) present use;
 - (b) location;
 - (c) original cost;
 - (d) replacement cost;
 - (e) revenue or rental value;
 - (f) selling price of the interest in land and comparable interests in land;
 - (g) economic and functional obsolescence; and
 - (h) any other circumstances affecting the value of the interest in land.
- 6.8 Without limiting the application of sections 6.5 and 6.6, an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.
- 6.9 Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

Sample Property Assessment Law – October 2007

- 6.10 Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.
- 6.11 The property classes established under section 6.10 are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.
- 6.12 [*Note to First Nations: This section applies only to BC First Nations.*] As an exception to section 6.11, Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.
- 6.13 The assessor must assess interests in land according to the property classes established under this Law.
- 6.14 Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.
- 6.15 Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.
- 6.16 If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.
- 6.17 Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.
- 6.18 Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use
- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
 - (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

7.0 Exemption from Assessment

- 7.1 Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of

Sample Property Assessment Law – October 2007

a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V**REQUESTS FOR INFORMATION AND INSPECTIONS****8.0 Requests for Information**

- 8.1 The assessor may deliver a Request for Information in the form set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.
- 8.2 The assessor is not bound by the information provided under section 8.1 and may in all cases assess the assessable property based on the information available to him or her.

9.0 Inspections

- 9.1 The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.
- 9.2 Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection, in the form set out in Schedule III, by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.
- 9.3 Personal delivery of a Notice of Assessment Inspection is made
- (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
 - (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.
- 9.4 A Notice of Assessment Inspection is considered to have been delivered
- (a) if delivered personally, at the time personal delivery is made;
 - (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
 - (c) if sent by fax, at the time indicated on the confirmation of transmission; and
 - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

Sample Property Assessment Law – October 2007

- 9.5 Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.
- 9.6 Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.
- 9.7 If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.
- 9.8 As part of an inspection under this Article, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI**ASSESSMENT ROLL AND ASSESSMENT NOTICE****10.0 Assessment Roll**

- 10.1 On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.
- 10.2 The assessment roll must be in paper or electronic form and must contain the following information:
- (a) the name and last known address of the holder of the interest in land;
 - (b) a short description of the interest in land;
 - (c) the classification of the interest in land;
 - (d) the assessed value by classification of the interest in land;
 - (e) the total assessed value of the interest in land;
 - (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
 - (g) any other information the assessor considers necessary or desirable.

11.0 Certification by Assessor

- 11.1 On completion of an assessment roll and on or before December 31 in that year, the assessor must

Sample Property Assessment Law – October 2007

- (a) certify in writing in the form attached as Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

12.0 Assessor to Prepare and Certify Revised Assessment Roll

- 12.1 No later than March 31 of the year following certification of the assessment roll under section 11.1, the assessor must
- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
 - (b) date and initial amendments made to the assessment roll under this section; and
 - (c) prepare a revised assessment roll.
- 12.2 On completion of the revised assessment roll, the assessor must
- (a) certify in writing in the form attached as Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
 - (b) deliver a copy of the certified revised assessment roll to Council and to the chair.
- 12.3 On certification under this Article, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.1.

13.0 Validity of Assessment Roll

- 13.1 An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is
- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
 - (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Sample Property Assessment Law – October 2007**14.0 Inspection and Use of Assessment Roll**

- 14.1 On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.
- 14.2 A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means.
- 14.3 The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in the form set out in Schedule IV
- (a) specifying the purpose for which the information is to be used; and
 - (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this Article.

15.0 Protection of Privacy in Assessment Roll

- 15.1 On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.
- 15.2 Where the tax administrator omits or obscures information under section 15.1, such information must be obscured from all assessment rolls that are available for public inspection under section 14.1 or are otherwise accessible to the public.

16.0 Chargeholders

- 16.1 Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.
- 16.2 On receipt of a notice and request under this Article, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

17.0 Assessment Notice

- 17.1 The tax administrator [assessor] must, on or before December 31 of each year, mail an Assessment Notice, in the form set out in Schedule V, to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

Sample Property Assessment Law – October 2007

- 17.2 Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator [assessor].
- 17.3 A person whose name appears in the assessment roll must give written notice to the tax administrator [assessor] of any change of address.
- 17.4 Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.
- 17.5 If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.
- 17.6 The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII**ERRORS AND OMISSIONS IN ASSESSMENT ROLL****18.0 Amendments by Assessor**

- 18.1 Before March 16 of the year following the certification of an assessment roll under section 11.1, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under section 18.2.
- 18.2 Before March 16 of the year following the certification of an assessment roll under section 11.1, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the
- (a) holder of the interest in land; and
 - (b) the complainant, if the complainant is not the holder.
- 18.3 Without limiting section 18.1, the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:
- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

Sample Property Assessment Law – October 2007

- (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
 - (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
 - (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
 - (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.
- 18.4 Except as provided in Article 19.0, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.
- 18.5 Where the assessment roll is amended under section 18.1, the assessor must mail an amended Assessment Notice in the form set out in Schedule V to every person named in the assessment roll in respect of the interest in land affected.
- 19.0 Supplementary Assessment Roll**
- 19.1 If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land
- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
 - (b) has been assessed for less than the amount for which it was liable to assessment,
- the assessor must assess the interest in land on a supplementary roll, or further supplementary roll, in the same manner that it should have been assessed on the current assessment roll.
- 19.2 If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land
- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

Sample Property Assessment Law – October 2007

- (b) has been assessed in a previous year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary roll, or further supplementary roll, in the same manner that it should have been assessed on the current assessment roll, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (a) a holder's failure to disclose,
- (b) a holder's concealment of particulars relating to assessable property,
- (c) a person's failure to respond to a request for information under Article 8.0, or
- (d) a person's making of an incorrect response to a request for information under Article 8.0,

as required under this Law.

- 19.3 Nothing in this Article authorizes the preparation of a supplementary roll for the purpose of changing or updating an assessment roll later than twelve (12) months after the assessment roll is certified under section 11.1.
- 19.4 The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.
- 19.5 Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this Article applies.
- 19.6 Nothing in this Article authorizes the assessor to prepare a supplementary roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.
- 19.7 A supplementary roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.
- 19.8 The assessor must, as soon as practicable, after issuing a supplementary assessment roll
 - (a) deliver a certified copy of the supplementary assessment roll to the Council;
 - (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

Sample Property Assessment Law – October 2007

- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.
- 19.9 Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11.1 in respect of the assessable property affected.

PART VIII**RECONSIDERATION OF ASSESSMENT****20.0 Reconsideration by Assessor**

- 20.1 A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.
- 20.2 A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.
- 20.3 A request for reconsideration of an assessment must
- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
 - (b) be made in the form set out in Schedule VI; and
 - (c) include any reasons in support of the request.
- 20.4 The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either
- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
 - (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.
- 20.5 Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must
- (a) amend the assessment roll or create a supplementary assessment roll, as necessary, to reflect the modified assessment;

Sample Property Assessment Law – October 2007

- (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
 - (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.
- 20.6 Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX**ASSESSMENT REVIEW BOARD****21.0 Council to Establish Assessment Review Board**

21.1 Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under section 18.1; and
- (b) hear and determine assessment appeals under this Law.

21.2 The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province [Note to First Nation: The following wording is optional: and at least one (1) member who is a member of the First Nation but not a member of Council].

21.3 Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

21.4 If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

22.0 Remuneration and Reimbursement

22.1 The First Nation must remunerate

- (a) a member of the Assessment Review Board [and a replacement member appointed to act], other than the chair, for his or her services at a rate of _____ dollars (\$_____) per hour [or day], and

Sample Property Assessment Law – October 2007

- (b) the chair for his or her services at a rate of _____ dollars (\$_____) per hour [or day],

for time spent on activities related to the Assessment Review Board.

- 22.2 The First Nation must reimburse a member of the Assessment Review Board [and a replacement member] for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

23.0 Conflicts of Interest

- 23.1 A person must not serve as a member of the Assessment Review Board if the person
- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
 - (b) is the Chief of the First Nation or a member of Council;
 - (c) is an employee of the First Nation; or
 - (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.
- 23.2 For the purposes of paragraph 23.1(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

24.0 Appointment of Chair

- 24.1 Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.
- 24.2 The chair must
- (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law;
 - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
 - (e) preside at hearings of the Assessment Review Board.

Sample Property Assessment Law – October 2007

24.3 If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

25.0 Appointment of Secretary

25.1 Council must, by resolution, appoint a secretary of the Assessment Review Board.

25.2 The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

26.0 Removal of Member

26.1 Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

27.0 Duty of Member

27.1 In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X**APPEAL TO ASSESSMENT REVIEW BOARD****28.0 Appeals and Assessor Recommendations**

28.1 The Assessment Review Board

- (a) must consider and determine assessor recommendations made under section 18.1 for changes to the assessment roll;
- (b) must hear and determine appeals made under this Part; and

Sample Property Assessment Law – October 2007

- (c) may direct amendments be made to the assessment roll in accordance with its decisions.

29.0 Notice of Appeal

29.1 Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal in the form set out in Schedule VII,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

29.2 The address for delivery of a Notice of Appeal to the assessor is [*insert address*].

29.3 The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

29.4 Where an appeal is commenced with respect to a supplementary assessment roll, the appeal must be confined to the amendment made in the supplementary assessment roll.

30.0 Agents and Solicitors

30.1 Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

31.0 Scheduling of Hearing

31.1 On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under section 18.1, the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

Sample Property Assessment Law – October 2007

- 31.2 The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing in the form set out in Schedule IX, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.
- 31.3 Notwithstanding section 31.2, the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under section 18.1 where the recommendation
- (a) results in a decrease in the assessed value of the property;
 - (b) does not change the classification of the property; and
 - (c) does not result in the removal of an exemption.

32.0 Parties

- 32.1 The parties in a hearing, except as provided in section 31.3, are
- (a) the complainant;
 - (b) the holder of the assessable property, if not the complainant;
 - (c) the assessor; and
 - (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

33.0 Delivery of Documentation

- 33.1 The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

34.0 Timing for Hearing

- 34.1 Subject to section 47.1, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under section 18.1, unless all parties consent to a delay.

35.0 Daily Schedule

- 35.1 The chair must
- (a) create a daily schedule for the hearings of the Assessment Review Board; and
 - (b) post the daily schedule at the place where the Assessment Review Board is to meet.

Sample Property Assessment Law – October 2007

35.2 The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

36.0 Conduct of Hearing

36.1 The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

36.2 A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

36.3 The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

36.4 The burden of proof in an appeal is on the person bringing the appeal.

36.5 In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

36.6 The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

36.7 The Assessment Review Board may question any witness who gives oral evidence at a hearing.

36.8 The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

36.9 The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

36.10 An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

37.0 Maintaining Order at Hearings

37.1 The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

Sample Property Assessment Law – October 2007

37.2 Without limiting section 37.1, the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

38.0 Summary Dismissal

38.1 At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

38.2 Before dismissing all or part of an appeal under section 38.1, the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

38.3 The Assessment Review Board must give written reasons for any dismissal made under section 38.1 to all parties.

39.0 Quorum

39.1 A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

39.2 Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

40.0 Decisions

40.1 A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

41.0 Combining Hearings

41.1 The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Sample Property Assessment Law – October 2007**42.0 Power to Determine Procedures**

42.1 Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

43.0 Orders to Attend/Provide Documents

43.1 At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents in the form set out in Schedule IX and serving it on the person at least two (2) days before the hearing.

43.2 Where an order is made under paragraph 43.1(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

43.3 A party may request that the Assessment Review Board make an order under section 43.1 to a person specified by the party.

43.4 Where a party makes a request under section 43.3,

- (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
- (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

43.5 The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this Article.

44.0 Adjournments

44.1 The Assessment Review Board may

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

Sample Property Assessment Law – October 2007**45.0 Costs**

45.1 The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

46.0 Reference on Question of Law

46.1 At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

46.2 The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

46.3 The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

47.0 Matters before the Courts

47.1 If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

48.0 Withdrawal of Appeal

48.1 A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal in the form set out in Schedule VIII to the Assessment Review Board.

Sample Property Assessment Law – October 2007

48.2 Upon receipt of a Notice of Withdrawal under section 48.1, the Assessment Review Board must dismiss the matter set for its consideration.

49.0 Delivery of Decisions

49.1 The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

49.2 Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of _____ dollars (\$___).

49.3 The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under section 49.2, provided that assessment and property tax information must not be obscured or omitted.

50.0 Delivery of Documents under this Part

50.1 Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

50.2 Personal delivery of a document is made

- (a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;
- (b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation; and
- (c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

50.3 Subject to section 50.4, a document must be considered to have been delivered

- (a) if delivered personally, at the time that personal delivery is made;
- (b) if sent by registered mail, on the fifth day after it is mailed;
- (c) if sent by fax, at the time indicated on the confirmation of transmission; or
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

Sample Property Assessment Law – October 2007

50.4 A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

51.0 Appeals

51.1 An appeal lies from the Assessment Review Board to a court of competent jurisdiction, with leave, on a question of law.

51.2 An application for leave to appeal under section 51.1 must be made within thirty (30) days of the delivery of the Assessment Review Board's decision under section 49.1.

PART XI**GENERAL PROVISIONS****52.0 Disclosure of Information**

52.1 The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with section 52.2.

52.2 The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

52.3 An agent must not use information disclosed under section 52.2 except for the purposes authorized by the holder in writing referred to in that section.

53.0 Disclosure for Research Purposes

53.1 Notwithstanding Article 52.0, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Sample Property Assessment Law – October 2007**54.0 Validity**

- 54.1 Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by
- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
 - (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
 - (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

55.0 Notices

- 55.1 Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given
- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
 - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
 - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.
- 55.2 Except where otherwise provided in this Law
- (c) a notice given by mail is deemed received on the fifth day after it is posted;
 - (d) a notice posted on property is deemed received on the second day after it is posted; and
 - (e) a notice given by personal delivery is deemed received upon delivery.

56.0 Interpretation

- 56.1 The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.
- 56.2 Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

Sample Property Assessment Law – October 2007

- 56.3 Words in this Law that are in the singular include the plural, and words in the plural include the singular.
- 56.4 This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 56.5 References in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.
- 56.6 Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

57.0 Force and Effect

57.1 This Law comes into force and effect on the later of _____ and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the _____ day of _____, 20____ .

A quorum of Council consists of (_____) members of Council.

Chief [spell out the name please]

Councillor [spell out the name please]

Councillor [spell out the name please]

SCHEDULE I**Property Classes**

[Note to First Nation: Include only the classes applicable to your province.]

British Columbia

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

Alberta

Class 1 - Residential

Class 2 - Non-Residential

Class 3 - Farmland

Class 4 - Machinery and Equipment

Saskatchewan

Non-Arable (Range) Land and Improvements

Other Agricultural Land and Improvements

Residential

Multi-Unit Residential

Seasonal Residential

Commercial and Industrial

Elevators

Railway Rights-of-Way and Pipeline

Manitoba

Residential 1

Residential 2

Residential 3: Condominiums and Co-operatives

Farm Property

Sample Property Assessment Law – October 2007

Pipeline Property
Railway Property
Institutional Property
Designated Recreational Property
Other Property

Ontario

Residential
Multi-Residential
Commercial
Industrial
Pipeline
Farm
Managed Forests

[Optional classes:

New Multi-Residential
Office Building
Shopping Centre
Parking Lots and Vacant Land
Large Industrial
Professional Sports Facility
Resort Condominium]

Quebec

Industrial Immovables
Other Non-Residential Immovables
Immovables Consisting of Six or More Dwellings
Other Residential Immovables
Serviced Vacant Land

New Brunswick

Residential
Non-Residential

Nova Scotia

Residential
Commercial
Resource Property

Prince Edward Island

Non-Commercial
Commercial

Newfoundland & Labrador

Residential
Part Residential
Commercial
Part Commercial

Yukon

Residential
Non-Residential
Agriculture and Grazing

NWT

Class 1 - Commercial
Class 2 - Industrial
Class 3 - Extraction and Processing of Hydrocarbons
Class 4 - Extraction and Processing of Minerals
Class 5 - Pipeline
Class 6 - Electrical, CCTV, Railway, Natural Gas
Class 7 - Residential
Class 8 - Residential Mobile Home
Class 9 - Residential (low-density multi)
Class 10 - Residential (mid-density multi)
Class 11 - Residential (high-density multi)
Class 12 - Non-Profit Institutional
Class 13 - Non-Profit Recreational
Class 14 - Agricultural
Class 15 - Classes 7-11 within 50 km of municipal taxation area with all-season road access
Class 16 - Classes 1-2 within 50 km of municipal taxation area with all-season road access

Nunavut

Class 1 - Commercial
Class 2 - Industrial
Class 3 - Extraction and Processing of Hydrocarbons
Class 4 - Extraction and Processing of Minerals
Class 5 - Pipeline

Sample Property Assessment Law – October 2007

Class 6 - Electrical, CCTV, Railway, Natural gas

Class 7 - Residential

Class 8 - Residential Mobile Home

Class 9 - Residential (low-density multi)

Class 10 - Residential (mid-density multi)

Class 11 - Residential (high-density multi)

Class 12 - Non-Profit Institutional

Class 13 - Non-Profit Recreational

Class 14 - Agricultural

Class 15 - Classes 7-11 within 50 km of municipal taxation area with all-season road access

Class 16 - Classes 1-2 within 50 km of municipal taxation area with all-season road access

Sample Property Assessment Law – October 2007

SCHEDULE II

(Section 8.1)

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section __ of the _____ *First Nation Property Assessment Law, 20__*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least fourteen (14) days delivery of the date of request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the _____ First Nation

Dated: _____, 20__.

Sample Property Assessment Law – October 2007

SCHEDULE III

(Section 9.2)

NOTICE OF ASSESSMENT INSPECTION

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____ (the “assessable property”)

DATE: _____

TAKE NOTICE that, pursuant to section __ of the _____ *First Nation Property Assessment Law, 20__*, the assessor for the _____ First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the _____ First Nation
Dated: _____, 20__.

Sample Property Assessment Law – October 2007

SCHEDULE IV

(Section 14.3)

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I,[name], of
.....[address],[city],[province],
.....[postal code], declare and certify that I will not use the assessment roll or information
contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means.

I further declare and certify that any assessment information I receive will be used for the
following purpose(s):

- (1) a complaint or appeal under the _____ *First Nation Property Assessment Law*,
20__;
- (2) a review of an assessment to determine whether to seek a reconsideration or
appeal of the assessment; or
- (3) other:
_____.

Signed: _____

[please print name]

Dated: _____, 20__.

Sample Property Assessment Law – October 2007

SCHEDULE V

(Section 17.1)

ASSESSMENT NOTICE

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____ First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: *[Name(s) & addresses]*

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____
TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the _____ *First Nation Property Assessment Law, 20__*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the _____ *First Nation Property Assessment Law, 20__*.

Tax Administrator for the _____ First Nation
Dated: _____, 20__

Sample Property Assessment Law – October 2007

SCHEDULE VI

(Section 20.3)

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment Law, 20__*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__

Sample Property Assessment Law – October 2007

SCHEDULE VII

(Section 29.1)

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment Law, 20__*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant’s mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant’s behalf in respect of this appeal:

The required fee of _____ dollars (\$__) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

Sample Property Assessment Law – October 2007

SCHEDULE VIII

(Section 48.1)

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment Law, 20__* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__

Sample Property Assessment Law – October 2007

SCHEDULE IX

(Section 31.2)

NOTICE OF HEARING

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____
Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 200__
Time: _____ (a.m./p.m.)
Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

Chair, Assessment Review Board
Dated: _____, 20__

Sample Property Assessment Law – October 2007

SCHEDULE X

(Section 43.1)

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 200__

Time: _____ (a.m./p.m.)

Location: _____ [insert address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollars (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE XI

(Sections 11.1 and 12.2)

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the _____ First Nation, hereby certify that this is the _____ First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the _____ *First Nation Property Assessment Law, 20__*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)