

ANNOTATED SAMPLE FIRST NATION PROPERTY ASSESSMENT LAW (SASKATCHEWAN)

The *First Nations Fiscal Management Act* (“FMA”) provides a framework for First Nation real property taxation on reserve. First Nation fiscal powers are set out in Part 1 of the FMA and include, under section 5, the authority to make laws respecting taxation for local purposes of reserve lands and interests in reserve lands.

A First Nation wishing to implement property taxation will require two core laws, the assessment law and taxation law. These two laws work together to establish the property taxation framework. The assessment law creates the framework for conducting assessments of interests in land on reserve, including the duties of the assessor, the applicable assessment rules and practices, and the establishment and conduct of the Assessment Review Board.

Laws enacted under the FMA must comply with the legislative framework, which includes all requirements in the FMA, any regulations made under paragraph 36(1)(d) of the FMA and any standards established by the First Nations Tax Commission (“Commission”) under section 35 of the FMA. Canada has made the *First Nations Assessment Appeal Regulations* (“Assessment Appeal Regulations”) and the *First Nations Assessment Inspection Regulations* (“Assessment Inspection Regulations”). The Commission has established *Standards for First Nation Property Assessment Laws* (“Assessment Law Standards”) that provide further requirements for the form and content of assessment laws. The Commission has also established the *Standards for the Timing of First Nation Annual Tax Rates and Expenditure Laws* (“Timing Standards”).

The Commission prepares sample laws for use and adaptation by First Nations. The sample First Nation Property Assessment Law (“sample law”) complies with the legislative framework and provides a comprehensive assessment law that reflects assessment practices on reserve lands and incorporates components of the Saskatchewan provincial assessment scheme where appropriate. It provides a best practices sample for use and adaptation by First Nations in drafting their own FMA assessment laws.

This annotation of the sample law provides explanatory and additional information on key aspects of the sample law, and is intended to assist First Nations in creating their own property taxation laws. This annotated law is not intended to provide legal advice or legal interpretation, and should not be relied upon as such.

_____ FIRST NATION
PROPERTY ASSESSMENT LAW, 20__
(SASKATCHEWAN)

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EXPLANATORY NOTES & COMMENTS

The title of the law should include the name of the First Nation, and the year the First Nation will enact the law.

This indicates that the sample law has been created for First Nations located in Saskatchewan. This wording should be deleted in the First Nation's law.

When the drafting is complete, ensure that all of the Part numbers and headings correspond to the actual Part numbers and the headings used in the law and that the corresponding page numbers are inserted.

When the drafting is complete, ensure that the Schedule numbers and names correspond to the numbers and names used in the law.

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, and interests in 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; and

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 Management Act*,

These recitals are recommended in order to show the authority for the law and the fulfillment of notice requirements. Additional recitals can also be included as the First Nation determines appropriate.

NOW THEREFORE the Council of the _____ First Nation duly enacts as follows:

The enactment clause is required in order to show Council's intention to enact the law.

**PART I
CITATION**

Citation

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

The citation includes the First Nation's name and the year the law is made by the First Nation. Proper citation of the law should be used when referencing it in documents, forms or other laws.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

The definitions used are the same as set out in the FMA, the *Indian Act*, the FMA Regulations and the First Nation's Taxation Law. Where terms are not defined in those enactments, additional definitions are included to assist in the interpretation of the law. All definitions in this law should be consistent in the First Nation's Taxation Law. When drafting is complete, any definitions that are not used in the law should be deleted.

2.(1) In this Law:

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

“agency” means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act*, S.S. 1986, c A-28.1;

[Note to First Nation: Include this definition and the definition of “taxable area” only if providing for agricultural property to be taxed using taxable area.]

“agricultural property” means an interest in reserve lands classified as “non-arable (range)” or “other agricultural”;

Include this definition and the definition of “taxable area” only if providing for agricultural property to be taxed using taxable area.

“assessable property” means an interest in reserve lands that is liable to assessment under this Law;

This term is used in the Assessment Appeal Regulations and therefore should remain in this law.

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

This definition ensures that the assessor can assess each interest in land on reserve at its market value as if held in fee simple off reserve.

“assessment” means the valuation and classification of an interest in reserve lands;

[Note to First Nation: If the First Nation assessor is qualified to and will undertake valuations, the following definition and all references to the assessment appraiser may be deleted from the Law.]

“assessment appraiser” means a person designated by Council under subsection 3(2) to carry out valuations;

If the First Nation appoints an assessor qualified to undertake assessment valuations, this definition and all references to the appraiser can be deleted.

“assessment manual” means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act*

“Assessment Notice” means a notice containing the information set out in Schedule IV;

Assessment Notices must contain the information set out in Schedule IV, but are not required to be in the exact form set out in that Schedule. [Assessment Law Standards](#) subsection 7.2.

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

“assessment roll” means a roll prepared pursuant to this Law, and includes an assessment roll amended under this Law [and an assessment roll referenced in subsection 11(7)];

“assessor” means a person appointed by Council under subsection 3(1);

“base date” means the base date established by the agency for determining the assessed value of land and improvements for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

“building” means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is

(a) not in storage, and

(b) situated on the reserve for a period of more than 30 days;

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

“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;

“holder” in relation to an interest in reserve lands, means a person

(a) in possession of the interest,

(b) entitled through a lease, licence or other legal means to the interest,

(c) in actual occupation of the interest, or

(d) who is a trustee of the interest;

This term reflects the definition used in provincial legislation.

This term is defined in the FMA and it therefore cannot be changed in this law.

This definition is used in this law, the Taxation Law and in Commission Standards, and therefore should remain consistent in this law.

“improvement” means

- (a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
- (b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
- (c) any resource production equipment of any mine or petroleum oil or gas well, and
- (d) any pipeline on or under land;

This definition is used in the Taxation Law and in provincial assessment legislation, and therefore should remain consistent in this law.

“interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by His Majesty;

This definition is defined in the FMA and it therefore cannot be changed in this law.

“market valuation standard” means the standard achieved when the assessed value of an interest in reserve lands

This definition is used in provincial assessment legislation and therefore should remain consistent in this law.

- (a) is prepared using mass appraisal;
- (b) is an estimate of the market value of the interest;
- (c) reflects typical market conditions for similar properties, and
- (d) meets any quality assurance standards established by order of the agency;

“market value” means the amount that an interest in reserve lands should be expected to realize if the interest is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the interest were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

This definition is used in provincial assessment legislation and therefore should remain consistent in this law.

“mass appraisal” means the process of preparing assessments for a group of interests in reserve lands as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

This definition is used in provincial assessment legislation and therefore should remain consistent in this law.

“non-regulated property assessment” means an assessment for an interest in reserve lands other than a regulated property assessment;

This definition is used in provincial assessment legislation and therefore should remain consistent in this law.

“Notice of Appeal” means a notice containing the information set out in Schedule VI;

The Notice of Appeal must include the name and address of the complainant and any representative of the complainant, a description of the assessable property, and the grounds for the appeal. [Assessment Appeal Regulations](#) subsection 7(2).

“Notice of Hearing” means a notice containing the information set out in Schedule VIII;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule IX;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

“percentages of value” means the percentages of value prescribed for property classes by regulation under *The Municipalities Act*, S.S. 2005, c M-36.1;

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

“property class” means the categories of interests in reserve lands established in subsection 7(1) for the purposes of assessment and taxation;

The law uses the property classes established in the Province, where applicable.

“Province” means the province of Saskatchewan;

“railway roadway” means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;

This definition is used in provincial assessment legislation and therefore should remain consistent in this law.

“regulated property assessment” means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

This definition is used in provincial assessment legislation and therefore should remain consistent in this law.

“regulated property assessment valuation standard” means the standard achieved when the assessed value of the interest in reserve lands is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 6(14);

This definition is used in provincial assessment legislation and therefore should remain consistent in this law.

“reserve” means a reserve of the First Nation within the meaning of the *Indian Act*, R.S.C. 1985, c. I-5;

Laws made under the FMA can apply only on the reserve lands of a First Nation, as that term is defined in the [Indian Act](#).

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

“secretary” means the secretary of the Assessment Review Board appointed under section 26;

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

“taxable area” means the total area rounded to the nearest acre;

Include this definition and the definition of “agricultural property” only if providing for agricultural property to be taxed using taxable area.

“taxable assessment” means the taxable assessment determined under subsection 6(13);

“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;

“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

(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; and

“valuation” means the determination of the assessed value of an interest in reserve lands.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor and Assessment Appraiser

3.(1) Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law or as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this Law.

(3) A person who carries out valuations under this Law must be qualified to conduct assessment appraisals of real property in the Province.

The law must require Council to appoint an assessor to undertake assessments of assessable property and other specified duties. [Assessment Law Standards](#) paragraph 1(a).

Council can decide to appoint an assessment appraiser to carry out the valuations instead of having the assessor carry out the valuations.

Whichever person undertakes valuations, whether the assessor or an assessment appraiser, this person must be qualified to assess real property for taxation purpose in the Province. [Assessment Law Standards](#) paragraph 1(b).

Application of Law

4. This Law applies to all interests in reserve lands.

The law applies to all interests in reserve lands.

PART IV

ASSESSED VALUE

Interests Assessable

5.(1) All interests in reserve lands that are subject to taxation under the Taxation Law and all interests for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.

(2) A valuation must be prepared for each assessable property in accordance with this Law.

(3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that assessable property.

(4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

All properties subject to taxation and all properties for which payments in lieu are made must be assessed. The law could also require the assessment of additional properties. Where the properties are taxed based on the taxable area of the property, section 8 of this law applies.

Assessment and Valuation

6.(1) Each interest in reserve land must be assessed as of the applicable base date.

This section requires property to be assessed as of the applicable base date, which is the base date set by Saskatchewan Assessment Management Agency (SAMA). [Assessment Law Standards](#) subsection 2.1.

(2) Each interest in reserve lands must be assessed using only mass appraisal.

The rules set out in this and the following subsections reflect provincial assessment practices.

(3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.

(4) Non-regulated property assessments must be determined according to the market valuation standard.

(5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all interests in reserve land unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

(6) Land and improvements may be assessed separately in circumstances where separate values are required.

(7) The dominant and controlling factor in the assessment of interests in reserve lands is equity.

(8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar interests in reserve lands as of the applicable base date.

(10) The assessed value must reflect all the facts, conditions and circumstances affecting the interest in reserve lands as of January 1 of each year as if they had existed on the applicable base date.

The law must use the same date that is set by the Province for assessment purposes. [Assessment Law Standards](#) subsection 2.1.

(11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.

(12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of an interest in reserve lands used as a cemetery must be assessed with respect to all the lands included in the cemetery.

(13) After the assessed value of an interest in reserve lands is determined, the assessor must determine the taxable assessment of the interest by multiplying the assessed value by the percentage of value applicable to the property class established under paragraph 7(1)(a) to which the interest belongs.

(14) Except as otherwise provided in this Law, for the purposes of assessing interests in reserve lands

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of an interest in reserve lands, existing at the time of assessment, and

(b) the assessment rules and practices used in the Province for conducting assessments off the reserve,

must be used.

[Note to First Nation: Include this section only if providing for agricultural property to be taxed using taxable area. If this section is included,

The remainder of law must be re-numbered, including all internal cross-references.]

Special Rules for Agricultural Property

7.(1) Despite any contrary provision in this Law, the assessor must, for an interest in reserve lands that is agricultural property, determine only

(a) the classification of the interest; and

(b) the taxable area of the interest.

(2) Where the assessor determines that a portion of an interest in reserve lands is agricultural property, the assessor must determine

(a) the portions of the interest that belong to each agricultural property class; and

The law follows the provincial practice of using taxable assessment, determined by multiplying the assessed value by the percentage of value applicable to each property class established by the Province under the *Municipalities Act*.

The law must require the use of the valuation methods, rates, rules and formulae established under provincial assessment legislation, and the provincial assessment practices, except where otherwise provided in the law. [Assessment Law Standards](#) subsection 4.1.

This section should be included in the law only where agricultural property will be taxed using taxable areas. Where the First Nation chooses to value agricultural property on the basis of taxable area, the assessor will apply the provisions of this section to that property.

(b) the taxable area of each portion of the interest in each property class.

(3) For greater certainty, any provisions in this Law respecting valuation, assessed value and taxable assessment do not apply to agricultural property.

Property Classes

7.(1) For the purposes of assessment under this Law and imposing taxes under the Taxation Law, Council hereby establishes

The law must establish property classes for assessment and taxation purposes that are the same as those property classes established in the Province. [Assessment Law Standards](#) section 3.

(a) the property classes established by the Province for provincial property assessment purposes under *The Municipalities Act*; and

The law establishes two sets of property classifications: one that reflects classes in the *Municipalities Act*, and one that reflects the different classes used in the *Education Property Tax Act*.

(b) the property classes established by the Province under *The Education Property Tax Act*, S.S. 2017, c. E-4.01.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the applicable provincial classification rules for each property class to classify each interest in reserve lands.

The law must use the same classification rules as are applied in the Province. Schedule I sets out the two sets of property classes applicable in Saskatchewan. [Assessment Law Standards](#) subsection 3.1.

(3) The assessor must, as of January 1 in each year, classify each interest in reserve lands according to a property class established under paragraph (1)(a) and according to a property class established under paragraph (1)(b).

The property classification is determined as of January 1, but can be reclassified where there is a change of use.

The assessor must classify each property twice: once using the classes established under paragraph (1)(a), and once using the classes established under paragraph (1)(b). Dual classification gives First Nations the option to set tax rates that reflect the different rates set by the Province for education tax and by local governments under the *Municipalities Act*.

(4) If there is a change to the use of an interest in reserve lands, the assessor must classify the interest as of the date that the change is made to the assessment roll in accordance with this Law.

(5) If one use of any interest in reserve lands is clearly distinct from the interest's predominant use and is not integrated with or directly related to the interest's predominant use, the assessor may

Where an interest includes two or more uses, the assessor may create a split classification.

(a) determine that portions of the interest that include more than one use, or portions of the interest's assessment, belong to different property classes; and

(b) apportion the assessed value of the interest among those property classes.

(6) If the assessor determines that portions of any interest in reserve lands, or portions of the interest's assessment, belong to different property classes, the interest may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of an interest in reserve lands provide information or documents that relate to or might relate to the value of an interest, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

The assessor and the assessment appraiser are given the authority to request information and documents respecting a property for the purposes of assessment.

(a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and

(b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of the person's knowledge.

(2) A holder of assessable property must

(a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the assessable property or the fixtures, machinery or other equipment valuation; and

(b) if required by the assessment appraiser, deliver to the assessment appraiser a written statement, signed by the person, containing the particulars mentioned in paragraph (a).

(3) Every year, the assessor may request the holder of an interest in reserve lands to provide information respecting

(a) the persons who are carrying on business on the interest; and

(b) the nature of the business being carried on.

Every holder is required to provide information requested by the assessment appraiser about property or fixtures, machinery or equipment.

Annual Requirements to Provide Information to Assessor

9.(1) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the railway roadway situated on the reserve;

(b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;

(c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;

(d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and

(e) the address to which Assessment Notices are to be sent.

These provisions require certain holders to provide specific information to the assessor each year for assessment purposes.

(2) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

- (a) the holder's name and address;
- (b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;
- (c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;
- (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
- (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and
- (f) the address to which Assessment Notices are to be sent.

(3) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the pipeline right of way situated on the reserve;
- (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;
- (c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;
- (d) the description and location of any improvements within the reserve held by the holder;
- (e) any change in the ownership of the pipeline and any abandonment of the pipeline; and

(f) the address to which Assessment Notices are to be sent.

(4) In all cases, an interest in reserve lands may be assessed based on the information available and the assessor and assessment appraiser are not bound by the information provided under this section.

Inspections

10.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may, after making reasonable efforts to notify the holder of an interest in reserve lands, enter that interest at any reasonable time.

(2) The assessor or assessment appraiser must display or produce on request identification showing that the assessor or assessment appraiser is authorized to make the entry.

(3) If a person refuses to allow or interferes with an assessment or valuation, or if a person fails to respond to a reasonable request for access under subsection (1), the assessor or assessment appraiser may determine the assessment based on the information available.

(4) Notwithstanding subsections (1) to (3), an assessor or assessment appraiser must not enter any place that is a private dwelling without the consent of the holder of the private dwelling.

All inspections undertaken for assessment purposes must be conducted either in accordance with the procedures set out in the Assessment Inspection Regulations, or in accordance with procedures set out in provincial law. The First Nation should set out the procedures it will use in this Part of the law. The sample law sets out the provincial procedures. [Assessment Inspection Regulations](#) section 2.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) On or before May 1 of each year, the assessor must complete a new assessment roll containing a list of every interest in reserve lands that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in reserve lands, as determined under this Law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

The law must require the completion of an annual assessment roll by May 1. [Assessment Law Standards](#) subsection 5.1.

(4) The assessment roll must be in paper or electronic form and must contain the following information in respect of each interest in reserve lands, as applicable:

- (a) the name and last known address of the holder of the interest;
- (b) a short description of the interest;
- (c) whether the interest is land, improvements, or land and improvements;
- (d) the classifications of the interest;
- (e) the assessed value by classification of the interest;
- (f) the total assessed value of the interest;
- (g) the taxable assessment of the interest;

[Note to First Nation: Include paragraph (h) only if providing for agricultural property to be taxed using taxable area.]

- (h) the taxable area of the interest; and
- (i) any other information the assessor considers necessary or desirable.

(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of the assessable property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those assessable properties into a single assessment for the purposes of the assessment roll.

This information must be included on the assessment roll. [Assessment Law Standards](#) subsection 5.3.

The assessment roll must contain classifications from both sets of classes: those established under paragraph 7(1)(a), and those established under paragraph 7(1)(b).

Include this paragraph only if the law provides for agricultural property to be taxed using taxable area.

[Note to First Nation: Include this language only if this law is repealing and replacing an existing property assessment law.]

(7) For greater certainty, an assessment roll prepared under the enactment repealed by section 58 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.]

Certification by Assessor

12. On completion of an assessment roll and on or before May 1 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule X 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.

Amendments to Assessment Roll

13.(1) Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

- (a) date and initial amendments made to the assessment roll; and
- (b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 12.

(3) Where the assessment roll is amended under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

For First Nations whose laws are replacing transitioned section 83 assessment by-laws, subsection 11(7) should be included to clarify that an assessment roll made under the previous law is valid.

The assessor must complete the assessment roll, certify that the roll was completed in accordance with the requirements in the law, and deliver the roll to Council. The date for fulfilling these requirements is the date set out in subsection 11(1) of this law. [Assessment Law Standards](#) subsection 5.3 and 5.4.

This section sets out the process for the assessor to amend the certified assessment roll and report changes to the Council where changes are made to the assessment roll in accordance with this law.

Validity of Assessment Roll

14.(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 any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

This provision provides for the validity of the assessment roll, despite any errors, omissions or defects.

The assessment roll remains the First Nation's assessment roll until replaced by the next year's certified assessment roll.

Inspection and Use of Assessment Roll

15.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III.

(a) specifying the purpose for which the information is to be used; and

The law must provide for the assessment roll to be available for inspection by any person. [Assessment Law Standards](#) paragraph 5.4(c).

The law must include a prohibition on using information in an assessment roll for solicitation purposes. [Assessment Law Standards](#) paragraph 5.4(d).

- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

16.(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.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

The law must include a procedure where holders can apply to have their personal information omitted or obscured from any assessment roll available for public inspection. [Assessment Law Standards](#) paragraph 5.4(e).

Chargeholders

17.(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 the person's name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

This section allows chargeholders to have their names added to the assessment roll in respect of an assessable property.

(2) On receipt of a notice and request under this section, 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.

Once the chargeholder has been added to the roll, they will receive copies of all assessment notices sent in respect of the property.

Assessment Notice

18.(1) The assessor must, within fifteen (15) days after the assessment roll is completed and certified, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

The law must provide for assessment notices to be delivered to all persons named on the assessment roll in respect of an assessable property. [Assessment Law Standards](#) subsection 7.1.

(2) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

The law may include a provision for assessment notices to be e-mailed.

(3) If a person purchases an interest in reserve lands or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessable properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same interest in reserve lands may be sent together or may be combined on one notice.

A First Nation may combine the assessment notice and the tax notice into one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 15(2) and subsection (9), the assessor must provide, to any person who requests it and pays to the assessor the fee of ____ dollars (\$____), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 16(1), the assessor must omit that information from a notice provided under subsection (8).

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

19.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed value, or the applicability of an exemption to the interest in reserve lands, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to which the assessment is made.

(4) If, after certification of the assessment roll, an interest in reserve lands is subdivided, the assessor may cancel the assessment of the interest, reassess the resulting interests and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new interest in reserve lands.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have the person's name entered in the assessment roll.

The law must include procedures for the correction by the assessor of errors and omissions in the assessment roll. [Assessment Law Standards](#) section 6. The procedures in this Part follow the procedures set out in the Saskatchewan [Municipalities Act](#).

The assessor can make corrections to the assessment roll (in consultation with the assessment appraiser if the error or omission relates to the assessed value) in the current taxation year.

The assessor must send an amended assessment notice to all persons named on the assessment roll in respect of the affected property, where a correction under subsection (1) relates to the property class, the assessed value or the applicability of an exemption.

The assessor can reassess interest where there is a subdivision after the roll is certified.

Supplementary Assessments

20.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before December 1 [**Note to First Nation: This date and the date in subsection (3) may be as early as September 30.**] of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any interest in reserve lands is not the same as the assessed value entered on the assessment roll by reason of

- (a) the destruction of or damage to the interest;
- (b) the demolition, alteration or removal of an improvement;
- (c) the construction of an improvement; or
- (d) a change in the use of the interest.

(2) A supplementary assessment must reflect

- (a) the assessed value of any interest in reserve lands that has not been previously assessed; or
- (b) the change in the assessed value of any interest since it was last assessed.

(3) If any interest in reserve lands exempt from taxation under the Taxation Law ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in reserve lands affected.

The assessor must make any supplementary assessment to correct assessments after assessment notices are sent and before December 1 (or another date specified in the law) of the taxation year where the assessed value of the interest is not the same as the assessed value entered on the roll, for any of the listed reasons.

The assessor must mail an amended Assessment Notice to all persons named on the assessment roll in respect of the interest affected by a supplementary assessment.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(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.

(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.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) 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 writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must, no later than twenty-one (21) days after the end of the twenty-one (21) day period referenced in paragraph (3)(a), consider the request for reconsideration and advise the person who requested the reconsideration that

(a) the assessor confirms the assessment; or

(b) the assessor has determined that the assessable property should have been assessed differently, and that the assessor offers to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

The law must include a reconsideration procedure under which a person named on the assessment roll may request that the assessor reconsider the assessment of that property. [Assessment Appeal Regulations](#) section 3 and [Assessment Law Standards](#) section 8.

The law must give the requester at least twenty-one days from the delivery of the assessment notice to make a request.

The assessor must complete the reconsideration within twenty-one days after the end of the period given to make a request for reconsideration. The law can provide for a longer timeframe; however, the entire process must be completed before the appeal deadline.

If the assessor does not agree that the assessable property should have been assessed differently, the assessor must advise the requester that the assessor confirms the assessment.

If the assessor agrees that the assessable property should have been assessed differently, the assessor offers to modify the assessment.

If the requester agrees with the proposed modification, the assessor amends the assessment roll and gives notice of the amendment.

(a) amend the assessment roll as necessary to reflect the modified assessment;

(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.

(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.

The requester must withdraw any appeal filed in respect of the assessment. If the assessment is amended, the assessor must send amended assessment notices to all persons who received the original assessment notice for the property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

This Part incorporates the procedures set out in the Assessment Appeal Regulations. The law must include an appeal procedure in respect of assessments. The law must incorporate either the appeal procedures set out in the Assessment Appeal Regulations, or assessment appeal procedures that are the same as those set out in the Province. [FMA](#) subsection 5(4). [Assessment Appeal Regulations](#) section 2

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

Council must establish an Assessment Review Board. [FMA](#) subsection 5(4).

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practicing member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

The Assessment Review Board must have at least three members, at least one of whom is a member of the Provincial law society, and one who has experience in assessment appeals. [Assessment Appeal Regulations](#) section 5

[Note to First Nation: The First Nation can choose to require the appointment of a member who is also a member of the First Nation, with the following wording:

If the law does not include this wording, Council still has the ability to appoint First Nation members to the Assessment Review Board.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

If the additional provision is omitted, renumber the following provisions.]

(4) 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.

The law must fix the term of office for Assessment Review Board members. The term must be at least two years. [FMA](#) subsection 5(4) and [Assessment Law Standards](#) paragraph 10.1(b).

(5) 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.

Remuneration and Reimbursement

[Note to First Nation: The sample wording below provides for three (3) levels of remuneration. The chair is paid the highest rate, members who are lawyers or have assessment experience are paid a middle rate, and members without those qualifications are paid a lower rate. First Nations can choose to implement these three (3) levels, or can choose to have two (2) levels of remuneration, one (1) for the chair and one (1) for other members.]

23.(1) The First Nation must remunerate

The law must set out the remuneration that will be paid to members of the Assessment Review Board. [FMA](#) subsection 5(4).

(a) the chair (or acting chair) at a rate of _____ dollars (\$_____) per hour [or day],

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 22(2), at a rate of _____ dollars (\$_____) per hour [or day], and

(c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of _____ dollars (\$_____) per hour [or day],

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out the member's or replacement member's duties.

Conflicts of Interest

24.(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.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (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 the person's or witness's evidence is taken; and

The law must include a conflict of interest provision in accordance with the Regulations. [Assessment Appeal Regulations](#) subsection 5(3).

The law must provide for the appointment of a chair of the Assessment Review Board. [Assessment Appeal Regulations](#) subsection 5(1).

The law must set out the chair's powers, duties and functions. At minimum, the chair would typically be responsible for chairing appeal proceedings, administering oaths and directing the work of the Assessment Review Board. [Assessment Law Standards](#) paragraph 10.1(a).

- (e) preside at hearings of the Assessment Review Board.

(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.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

This section provides for Council to appoint a secretary to the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

Providing for the appointment of a secretary is optional; however, if there is no secretary the First Nation may wish to assign these responsibilities to someone else, such as the chair or a staff person.

- (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.

Removal of Member

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

The law must set out when and how members may be removed from office. [Assessment Law Standards](#) paragraph 10.1(c).

- (a) is convicted of an offence under the *Criminal Code*, R.S.C. 1985, c. C-46;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of the member's duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. 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.

This section requires Assessment Review Board members to act faithfully, honestly and impartially in performing their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board must hear and determine appeals made under this Part.

This Part sets out the procedures and requirements for appeals to the Assessment Review Board. The Assessment Appeal Regulations set out detailed procedures that are incorporated in this sample law. [Assessment Appeal Regulations](#).

Notice of Appeal

30.(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

An appeal is commenced by submitting a Notice of Appeal to the assessor.

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) the applicable administration fee as determined under subsections (7) and (8),

If a fee is charged to initiate an appeal it must not exceed seventy-five (\$75) for a residential property and three hundred dollars (\$300) for a property in any other class. [Assessment Law Standards](#) subsection 9.2.

to the assessor within forty-five (45) 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.

The law must provide a period of not less than forty-five days after the date the assessment notice is mailed to the person named on the assessment roll. [Assessment Appeal Regulations](#) section 6.

(2) An appeal is commenced by delivery of a completed Notice of Appeal, a copy of the Assessment Notice, and the required administration fee to the assessor at the address set out in the Assessment Notice.

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

The law must allow an appeal on at least the grounds set out in paragraphs 30(3)(a), (b), (d) and (e). Paragraph (c) is required if using the “taxable area” approach for agricultural property, and paragraph (f) is optional. [Assessment Law Standards](#) subsection 9.1.

- (a) the assessed value of the assessable property;
- (b) the assessment classification of the assessable property;

[Note to First Nation: Include paragraph (c) only if providing for agricultural property to be taxed using taxable area.]

- (c) the taxable area of the assessable property;
- (d) the applicability of an exemption to the assessable property;
- (e) any alleged error or omission in an assessment or Assessment Notice; and

(f) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal must be confined to the amended or supplementary assessment, as the case may be.

(5) The assessor must, as soon as possible after a Notice of Appeal is received,

(a) deliver a copy of the Notice of Appeal to the chair and to the First Nation; and

(b) deliver the administration fee collected under paragraph (1)(c) to the First Nation.

(6) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

[Note to First Nation: A First Nation can choose to levy an administration fee for an assessment appeal. The amount of the administration fee must be set out in the Law. The First Nation can determine the amount of the administration fee, provided the fee for a residential class (Residential, Multi-Unit Residential or Seasonal Residential) cannot exceed seventy-five dollars (\$75), and the amount for any other class cannot exceed three hundred dollars (\$300). The First Nation can set one (1) fee for all classes or can set different fees for different classes provided the amount does not exceed these maximums. If the Law sets different amounts in different classes, the Law must set out how the fee will be determined where an interest has a split classification, i.e., the interest is classified in more than one (1) property class. If the split classification includes a residential class, the fee cannot exceed the fee for that residential class. In all other cases, the fee cannot exceed the highest applicable fee. First Nations may wish to consider current fee structures for similar assessment appeals in the province. Two (2) sample options are set out below; however, a First Nation can choose a different approach provided the approach is consistent with the above parameters.]

This provision sets out wording for two options for setting administrative fee for assessment appeals. The first option sets a fee for residential and a fee for all other property classes. The second option sets a different fee for each property class.

Sample wording 1:

(7) The administration fee is

(a) _____ dollars (\$__) for an interest in reserve lands classified as Residential, Multi-Unit Residential or Seasonal Residential; and

(b) _____ dollars (\$__) for an interest in reserve lands classified in any property class other than Residential, Multi-Unit Residential or Seasonal Residential.

(8) Where an interest in reserve lands is classified into two (2) or more property classes, the administration fee is

(a) the amount set out in paragraph (7)(a) where any portion of the interest is classified as Residential, Multi-Unit Residential or Seasonal Residential; and

(b) the amount set out in paragraph (7)(b) in all other circumstances.

Sample wording 2:

(7) The administration fee is

(a) _____ dollars (\$__) for an interest in reserve lands classified as Residential;

(b) _____ dollars (\$__) for an interest in reserve lands classified as Multi-Unit Residential;

(c) _____ dollars (\$__) for an interest in reserve lands classified as Seasonal Residential;

(d) _____ dollars (\$__) for an interest in reserve lands classified as Non-Arable (Range) Land and Improvements;

(e) _____ dollars (\$__) for an interest in reserve lands classified as Other Agricultural Land and Improvements;

(f) _____ dollars (\$__) for an interest in reserve lands classified as Commercial and Industrial;

(g) _____ dollars (\$__) for an interest in reserve lands classified as Elevators; and

(h) _____ dollars (\$___) for an interest in reserve lands classified as Railway Rights-of-Way and Pipeline.

(8) Where an interest in reserve lands is classified into two (2) or more property classes, the administration fee is

(a) the amount set out in paragraph (7)(a) where any portion of the interest is classified as Residential, subject to paragraph (d);

(b) the amount set out in paragraph (7)(b) where any portion of the interest is classified as Multi-Unit Residential, subject to paragraph (d);

(c) the amount set out in paragraph (7)(c) where any portion of the interest is classified as Seasonal Residential, subject to paragraph (d);

(d) the amount that is the highest fee of the applicable property classes set out in paragraphs 7(a), (b) and (c), where an interest is classified into more than one (1) of those property classes; and

(e) the amount that is the highest fee of the applicable property classes in all other circumstances.

Agents and Solicitors

31. 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.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing 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.

The chair sets a hearing date, in consultation with the assessor, and delivers a written notice of the date, time and place of the hearing at least ten days before the hearing date. [Assessment Appeal Regulations](#) subsection 8(1).

Parties

33. The parties in a hearing 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 upon request by that person.

The parties are entitled to notices and to be heard and represented at a hearing. At a minimum, the complainant, the assessor and the holder of the property are parties to an appeal. [Assessment Law Standards](#) subsection 10.4.

Delivery of Documentation

34.(1) The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

The assessor is required to deliver all documents submitted by a party to all other parties to the appeal. [Assessment Appeal Regulations](#) section 11.

- (2) The chair may, in respect of an appeal,
 - (a) require the assessor to provide any relevant document or record obtained or created in respect of an assessment that is in the custody or control of the assessor, subject to privilege;
 - (b) require a party to provide relevant documents and records in advance of a hearing.

Timing for Hearing

35. Subject to section 48, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

The Assessment Review Board must commence a hearing within forty-five days of a notice of appeal, except where all parties consent to a later date or where there is a court proceeding that relates to the appeal. [Assessment Appeal Regulations](#) subsection 8(2).

Daily Schedule

36.(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.

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

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

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

(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.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(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.

(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.

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

(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.

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

(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*.

The law must establish the practices and procedures for the conduct of the Assessment Review Board. The procedures set out in this section reflect best practices. [Assessment Law Standards](#) subsection 10.2.

Maintaining Order at Hearings

38.(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.

These provisions give the Assessment Review Board the power to make orders during the hearing to ensure that the hearing can proceed in an orderly manner.

(2) Without limiting subsection (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.

Summary Dismissal

39.(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:

This section provides for the summary dismissal of an appeal in specified situations. These provisions are not required; however, it may be helpful for the Assessment Review Board to have the ability to dismiss an appeal in certain situations.

(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.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

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

The law must indicate the quorum required for the Assessment Review Board to conduct a hearing. Where the Assessment Review Board has only three members, all three members must be present for the hearing.

(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.

Decisions

41. 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.

Combining Hearings

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

The Assessment Review Board has the power to combine hearings in certain circumstances. [Assessment Appeal Regulations](#) section 10.

Power to Determine Procedures

43.(1) The Assessment Review Board has the power to determine its own procedures during a hearing to the extent not inconsistent with this Law..

This section gives the Assessment Review Board the power to determine its own procedures that will apply during a hearing, subject to the provisions set out in the law. [Assessment Law Standards](#) paragraph 10.3(b).

(2) The Assessment Review Board may hold a pre-hearing conference and require the parties to attend the pre-hearing conference.

(3) The Assessment Review Board may adopt written rules of practice and procedure to facilitate the just and timely resolution of the matters before it, provided such rules are

- (a) consistent with this Law;
- (b) approved by Council resolution; and
- (c) made available to the public.

Orders to Attend or Produce Documents

44.(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

The Assessment Review Board may compel the delivery of documents and the attendance of witnesses.

- (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 Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (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.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; 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.

(5) The Assessment Review Board may apply to His Majesty's Court of King's Bench for Saskatchewan for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

(a) hear all appeals 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.

Costs

46. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

The Assessment Review Board may order costs against a party to an appeal where the party's conduct has been improper, vexatious, frivolous or abusive.

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

Reference on Question of Law

[Note to First Nation: This section can provide that a reference can go to either the Court of King's Bench for Saskatchewan or to the Federal Court of Canada, or it could specify only one (1) of these courts if the First Nation has a preference.]

47.(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 His Majesty's Court of Kings's Bench for Saskatchewan or to the Federal Court of Canada in the form of a stated case.

This section provides for the Assessment Review Board to refer a question of law to either the Her Majesty's Court of Queen's Bench for Saskatchewan or to the Federal Court of Canada. As noted, the First Nation could decide to specify one or the other, and may wish to consider specifying Her Majesty's Court of Queen's Bench for Saskatchewan as it may be more accessible for the ARB.

(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.

(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.

Matters before the Courts

48. 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

This section requires an Assessment Review Board hearing to be deferred where a proceeding respecting the liability to taxation in respect of assessable property is before a court of competent jurisdiction. [Assessment Appeal Regulations](#) section 9.

(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.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by

(a) delivering a Notice of Withdrawal to the assessor if a Notice of Hearing has not been delivered in respect of the appeal; or

(b) delivering a Notice of Withdrawal to the Assessment Review Board if a Notice of Hearing has been delivered in respect of the appeal.

(2) Upon receipt of a Notice of Withdrawal

(a) under paragraph (1)(a), the assessor must advise the chair and the First Nation that the appeal is withdrawn and will not proceed; and

(b) under paragraph (1)(b), the Assessment Review Board must dismiss the appeal and notify the parties that the appeal has been dismissed.

(3) For greater certainty, if a Notice of Hearing has been issued but not delivered, paragraph (1)(b) applies.

These provisions enable a Notice of Withdrawal to be delivered to the assessor if a Notice of Hearing has not been delivered. These provisions can be modified if the First Nation wants to have Notices of Withdrawal delivered to the Assessment Review Board in all circumstances.

Delivery of Decisions

50.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

[Note to First Nation: The following alternate wording may be used where the First Nation wishes to impose a time limit on the assessment review board to deliver its written decision. Such a period must not be less than ninety (90) days after the day the hearing is completed.]

(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.]

(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 (\$____).

The Assessment Review Board is required to deliver a written decision to the parties. [Assessment Appeal Regulations](#) section 12.

The First Nation has the option of imposing a time limit of not less than ninety days on the Assessment Review Board for delivering a decision. Optional wording is provided where the First Nation wishes to impose a time limit. [Assessment Appeal Regulations](#) subsection 12(2).

The fee set to obtain a copy of a decision should be a reasonable administrative fee.

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to its assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in reserve lands affected.

Delivery of Documents under this Part

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

Documents in respect of Assessment Review Board matters must be delivered in accordance with this section. [Assessment Appeal Regulations](#) section 13.

(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 First Nation's administrative office, or with the First Nation's legal counsel; 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 corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth (5th) day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to His Majesty's Court of Kings's Bench for Saskatchewan from a decision of the Assessment Review Board on a question of law.

There is a right of appeal from a decision of the Assessment Review Board to Her Majesty's Court of Queen's Bench for Saskatchewan. The law can impose a time limit of not less than thirty days for an appeal to be made

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

PART XI GENERAL PROVISIONS

Disclosure of Information

53.(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

This section sets out the circumstances under which information or records obtained or created under the law can be disclosed. [Assessment Law Standards](#) section 11.

(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 subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the interest in reserve lands if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

This section enables the tax administrator to disclose information for research and statistical purposes provided the information is not in an identifiable form. [Assessment Law Standards](#) section 11.

Council may disclose this information in an identifiable form provided Council takes steps to protect the confidentiality of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation 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.

This section supports the validity of the law where errors or omissions are made. Although it may be helpful to include this type of provision, First Nations should strive for compliance with the law and not rely on this section to ensure the validity of its actions.

Notices

56.(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;

This section sets out notice provisions that apply under the law unless otherwise specified.

(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.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth (5th) day after it is posted;

(b) posted on property is deemed received on the second (2nd) day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

57.(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.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(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.

(5) Reference 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.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

These general rules apply to the interpretation of the law. The federal [Interpretation Act](#) also applies when interpreting the law.

[Note to First Nation: Include this repeal provision only if this law is repealing and replacing an existing property assessment law.]

Repeal

58. The _____ *First Nation Property Assessment By-law*, 20____, as amended, is hereby repealed in its entirety.

If the First Nation does not have an existing assessment law or by-law then this section is not required.

If the additional provision is omitted, renumber the following provisions.]

Force and Effect

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

The law comes into force on the day after the Commission approval. The First Nation can specify a later date for the law to come into force by modifying this language.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____, 20____, at _____, in the Province of Saskatchewan.

These enactment provisions must be filled in and completed at the time the law is enacted by the Council.

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

[Name]
Chief [please spell out name]

[Name]
Councillor [please spell out name]

SCHEDULES:

The sample law contains ten schedules. Each Schedule should be completed as much as possible, including by filling in the name of the First Nation and the references to the First Nation's law where indicated.

If a change is made to the substance of the law, any related schedules should be carefully reviewed and changes made to those schedules as necessary to ensure consistency. Conversely, if a substantive change is made to a schedule, the law should be reviewed and changes made as necessary to ensure consistency.