

_____ **FIRST NATION**
OCCUPANCY BUSINESS ACTIVITY TAX LAW NO. _____
(MANITOBA)

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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, interests in reserve lands or rights to occupy, possess or use reserve lands, including the taxation of business activities on reserve lands;

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to levy a business activities tax on businesses occupying premises on the reserve; 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*;

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

**PART I
CITATION**

Citation

1. This Law may be cited as the _____ *First Nation Occupancy Business Activity Tax Law, 20__*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

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;

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

“assessed value” means the annual rental value of business premises determined in accordance with this Law;

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

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“business” means

- (a) a commercial, merchandising or industrial activity or undertaking,
- (b) a profession, trade, occupation, calling or employment, or
- (c) an activity providing goods or services,

whether or not carried on continuously or on an intermittent or one-time basis and whether or not for profit, and however organized or formed, and includes a co-operative and an association of persons;

“business assessment” means the valuation of business premises;

“Business Assessment Notice” means a notice containing the information set out in Schedule II and includes a supplementary Business Assessment Notice;

“business assessment roll” means an assessment roll on which business assessments are recorded under this Law and includes an amended business assessment roll;

“business occupancy tax” or “tax” means a tax imposed, levied, assessed or assessable under this Law and all penalties, interest and costs added to taxes as provided in this Law;

“business operator” means a holder of business premises who conducts business on or from the business premises;

“business premises” means property used in respect of a business, or on or from which a business

is carried on;

“Business Tax Notice” means a notice containing the information set out in Schedule V;

“business tax roll” means a list prepared under this Law of persons liable to pay business occupancy tax on taxable property and includes a supplementary roll and any amendments to the roll under this Law;

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

“First Nation” means the _____ First Nation;

“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;

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

“reference date” means the date used as a reference date for assessment conducted under the Assessment Law;

“Request for Information” means a request containing the information set out in Schedule I;

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

“tax administrator” means the person appointed by Council as tax administer under the Taxation Law;

“Tax Certificate” means a certificate containing the information set out in Schedule VI;

“taxable property” means an interest in land that is subject to taxation under this Law;

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

“taxation year” means the calendar year to which a business assessment roll applies for the purposes of taxation.

(2) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

(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 6(4)(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 Tax Administrator

3.(1) The assessor must 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.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and such other duties assigned to the tax administrator by the First Nation from time to

time.

(3) The tax administrator may, with the consent of **[insert title]**, assign the performance of any duties of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation.

Revenues and Expenditures

4. Business occupancy taxes collected by the First Nation must be placed in the local revenue account of the First Nation and expended only in accordance with an expenditure law enacted by the First Nation under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act.

Application

5. This Law applies to all business operators and business premises.

PART IV ASSESSMENT AND VALUATION

General Assessment

6.(1) In each year where a general assessment is made under the Assessment Law, the assessor must assess all business premises as set out in this Law.

(2) Subject to amendments made under this Law, a general assessment for business assessments applies in each subsequent year until the year of the next general assessment.

Assessment and Valuation

7.(1) The assessor must assess a business premises in the name of the business operator.

(2) The assessor must determine the assessed value of a business premises on the basis of the annual rental value of the business premise on the reference date.

(3) In determining the annual rental value for the purposes of a business assessment, the assessor must determine the annual rental value by such method or in such manner that the annual rental value is fair and just in relation to annual rental values assigned to other assessable property.

(4) Except as otherwise provided in this Law, for the purposes of assessing business premises the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of the business assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting business assessments off the reserve.

PART V BUSINESS ASSESSMENT ROLL AND NOTICE

Business Assessment Roll

8.(1) On or before December 31 of each year, the assessor must prepare a new business assessment roll containing a list of every business premises that is liable to assessment under this Law.

(2) The business assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the business operator;
- (b) the address of the business premises; and
- (c) the assessed value of the business premises.

(3) The business assessment roll may be combined with the assessment roll prepared under the Assessment Law provided the requirements for the business assessment roll in this Law are met.

(4) Any person holding a charge on business premises 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 business assessment roll in respect of that business premises, for the duration of the charge.

(5) On receipt of a notice and request under subsection (4), the assessor must enter the person's name and address on the business assessment roll and provide copies of all business assessment notices issued in respect of the business premises.

Certification by Assessor

9.(1) On completion of a business assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule III that the business assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified business assessment roll to Council.

(2) On receipt by Council, the certified business assessment roll is the business assessment roll for the purposes of levying the business occupancy tax in that year.

Amendments to Business Assessment Roll

10.(1) Where the assessor corrects the current business assessment roll or issues a supplementary business assessment in accordance with section 14, or amends the business 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 business assessment roll; and
- (b) report the change or correction to Council.

(2) Where the business assessment roll is amended under this Law, the amendments are an integral part of the business assessment roll and are deemed to be effective as of the date the business assessment roll was certified under section 9.

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

Validity of Business Assessment Roll

11. A business 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 business 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 business assessment roll of the First Nation until the next certified business assessment roll.

Inspection and Use of Business Assessment Roll

12.(1) On receipt by Council, the business 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 business assessment roll or information contained in it

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(3) The assessor may require a person who wishes to inspect the business assessment roll to complete a declaration in substantially 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 business assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Business Assessment Roll

13.(1) On application by an individual named on the business assessment roll, the tax administrator may omit or obscure the individual's name, address or other information about the individual that would ordinarily be included in a business 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 individual or a member of the individual's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all business assessment rolls that are available for public inspection under subsection 12(1) or are otherwise accessible to the public.

Amendment and Correction of Business Assessment Roll

14.(1) The assessor may make corrections to the current business assessment roll and may make amendments to the next annual business assessment roll in a year for which a general assessment is not required, in the same manner as provided for assessment rolls under the Assessment Law, and for this purpose Part VII of the Assessment Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

(2) The assessor must create a supplementary business assessment in respect of a business premises if, after the business assessment roll has been certified under section 9, the assessor determines

that

- (a) the business operator is liable to taxation but was not assessed;
- (b) the business operator is liable to taxation due to change in ownership or use; or
- (c) the assessment of an improvement in the business premises requires an increase because of a change in the physical condition of the improvement.

(3) The assessor must, as soon as practicable after creating a supplementary business assessment under subsection (2), mail a supplementary Business Assessment Notice to the tax administrator and to every person named on the business assessment roll in respect of the business premises affected.

(4) A supplementary business assessment is effective

(a) beginning on the date

- (i) the business operator is liable to taxation under paragraph (2)(a), or
- (ii) the change to the occurred under paragraph (2)(b) or (c),

provided that the effective date cannot be earlier than January 1 of the year preceding the year in which the assessor creates the supplementary business assessment; and

(b) ending December 31 of the year in which the assessor creates the supplementary business assessment.

(7) Where the assessor creates a supplementary business assessment under this section, the assessor must amend the business assessment on the business assessment roll that is being prepared by the assessor under subsection 8(1).

Business Assessment Notice

15.(1) The assessor must, on or before _____ in each year, mail a Business Assessment Notice to every person named in the business assessment roll in respect of each assessable property, at the person's address on the business assessment roll.

(2) Where requested by the recipient, a Business Assessment Notice may be e-mailed to a person named on the business assessment roll, and the Business Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) Business Assessment Notices for a number of businesses may be combined, and may also be combined with Assessment Notices under the Assessment Law, if the same person is the taxpayer in respect of each of them.

(4) A person whose name appears on the business assessment roll must give written notice to the assessor of any change of address.

PART VI

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

16.(1) The tax administrator or the assessor may deliver a Request for Information requesting

that a business operator or any person who holds or uses business premises provide to the tax administrator or the assessor, as the case may be, information or documentation that relates to the administration of this Law, including, without limitation, information and documentation that relates to the assessment of business premises.

(2) Without limiting subsection (1), a request may include information or documentation for each year since the previous general assessment respecting

- (a) any sale of the business premises;
- (b) the cost of any construction on the business premises; and
- (c) any income or expense related to the use or operation of the business premises.

(3) Where a person receives a request under subsection (1), the person must, within twenty-one (21) days of receiving the request, provide information or documentation to the extent that information or documentation to which the request relates is in the possession or control of the person and must provide, in the form of a signed statement, a declaration affirming that the information or documentation provided is complete, true and accurate.

(4) Where the assessor makes a request under subsection (1), the assessor may in all cases assess the business premises based on the information available to him or her and is not bound by the information and documentation provided under this section.

Inspections

17. The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements, and for these purposes Part V of the Assessment Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

PART VII

RECONSIDERATION AND APPEAL OF ASSESSMENT

Reconsideration by Assessor

18. A person named on the business assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property, and for this purpose Part VIII of the Assessment Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

Appeal to Assessment Review Board

19.(1) The Assessment Review Board must hear and determine appeals of assessments of business premises.

(2) Any person, including, without limitation, the First Nation and the assessor, may appeal a business assessment or a reconsideration of a business assessment to the Assessment Review Board, and for this purpose Part X of the Assessment Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

PART VIII

TAX LIABILITY AND LEVY

Tax Liability and Levy

20.(1) Except as otherwise provided in this Law, every business operator is subject to a business occupancy tax in accordance with this Law.

(2) A business occupancy tax is levied on business premises and must be paid by the business operator in accordance with this Law.

(3) A person on whom a tax is imposed under this Law is liable for the tax even if

(a) that person is also liable to pay property taxes imposed under the Taxation Law; or

(b) a person with an interest in the same property is exempt from tax under this Law or from any taxes under other property taxation law enacted by the First Nation.

(4) Where there is more than one business operator in respect of a business, each business operator is jointly and severally liable to the First Nation for all business occupancy taxes imposed under this Law in the current and in any previous taxation year, including interest, penalties and costs.

(5) Business occupancy taxes are due and payable under this Law notwithstanding a complaint or any proceeding initiated or remedy sought respecting a business operator's liability for taxes under this Law.

Tax Rate

21.(1) The business occupancy tax rate to be applied to business premises is _____ percent (___%).

(2) The business occupancy tax is calculated by multiplying the assessed value of the business premises by the business occupancy tax rate.

(3) Business occupancy taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

Part Year Use or Occupancy

22. A business operator who uses or occupies business premises for part of a year is liable to pay, for each month of use or occupation, one-twelfth (1/12) of the business occupancy tax imposed in respect of the business premises for the year and, for this purpose, use or occupation for any one-half (1/2) or greater part of a month is deemed to be use or occupation for the entire month.

Tax Payments

23.(1) Business occupancy taxes are due and payable on or before ____ of the year in which they are levied.

(2) Business occupancy taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of business occupancy taxes made by cheque or money order must be made payable to the _____ First Nation.

Receipts for Payment

24. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the business tax roll opposite the business premises for which the taxes are paid.

Tax Certificate

25.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of a property, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is _____ dollars (\$____) for each business tax roll folio searched.

Tax Refunds

26.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART IX

EXEMPTIONS FROM TAXATION

Exemptions

27. The following are exempt from business occupancy taxes under this Law:

- (a) the business premises of a political, friendly, trade, professional or labour organization or association, whether or not incorporated, where the organization or association is not operated for profit or for the personal gain of its members;
- (b) **[Note to First Nation: consider and insert additional exemptions if any. If none, eliminate the subdivisioning of this section and restructure the section accordingly.]**

PART X

BUSINESS TAX ROLL AND NOTICES

Business Tax Roll and Notices

28.(1) No later than August 31 in each taxation year, the tax administrator must create a business tax roll for that taxation year.

(2) The business tax roll must be in paper or electronic form and must contain the following information:

- (a) the name and address of the business operator entered on the business assessment roll;
- (b) the address of the business premises;
- (c) the assessed value of the business premises, exclusive of any exemptions;
- (d) the amount of business occupancy taxes levied on the property in the current taxation year; and
- (e) the amount of any unpaid business occupancy taxes from previous taxation years.

(3) The tax administrator may combine the business tax roll and the business assessment roll by adding the following information to the business assessment roll:

- (a) the amount of business occupancy taxes levied on the property in the current taxation year; and
- (b) the amount of any unpaid business occupancy taxes from previous taxation years.

(4) The tax administrator may combine the business tax roll with the tax roll prepared under the Taxation Law.

(5) The fact that information required to be shown on the business tax roll is omitted or that information shown contains an error does not invalidate the roll or any other information shown on the roll.

Annual Business Tax Notice

29.(1) On or before August 31 in each taxation year, the tax administrator must mail a Business Tax Notice to each business operator to the address shown on the business tax roll.

(2) The tax administrator must enter on the business tax roll the date of mailing of the Business Tax Notice.

(3) The mailing of the Business Tax Notice by the tax administrator constitutes a statement of and demand for payment of taxes.

(4) Business Tax Notices for a number of businesses may be combined, and may also be combined with Tax Notices under the Taxation Law, if the same person is the taxpayer in respect of each of them.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge and the assessor enters the holder's name on the business assessment roll, the tax administrator must mail a copy of all Business Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Business Tax Roll

30.(1) The tax administrator may correct the business tax roll and cancel or reduce taxes in respect of a business premises if, after the business tax roll has been created, the assessor reports

to the First Nation that

- (a) the business is entitled to exemption from taxation due to a change in ownership or use; or
 - (b) the business has ceased to operate and is no longer subject to a business assessment.
- (2) If an error or omission in the business tax roll or business assessment roll
- (a) resulted from a taxpayer knowingly providing false information to the assessor, and
 - (b) resulted in no tax being imposed or in the imposition of less tax than would have been imposed if the taxpayer had provided the correct information to the assessor,

the tax administrator may, for each year in which the business assessment or the imposition of or exemption from tax was based on the false information, correct the business tax roll, and impose business occupancy taxes, penalties and interest from the time that the taxes would have been payable had it not been for the false information.

Supplementary Taxes

31.(1) Where a supplementary business assessment has been created, the tax administrator must correct the business tax roll and impose supplementary taxes in respect of that business.

(2) Supplementary taxes in respect of a business for a year or part of a year must be calculated using the applicable business occupancy tax rate set by the First Nation for that taxation year.

(3) Supplementary taxes imposed under subsection (1) are payable for the period beginning on the date a supplementary business assessment is effective under this Law, and ending December 31 of the year in which the supplementary business assessment was created by the assessor.

Amended and Supplementary Business Tax Notices

32.(1) If a correction or other change is made to the business tax roll, the tax administrator must send an amended Business Tax Notice to every person entitled to a Business Tax Notice under section 29.

(2) If supplementary taxes are imposed, the tax administrator must send a supplementary Business Tax Notice to every person entitled to a Business Tax Notice under section 29.

(3) Where an amended Business Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 26.

(4) Where an amended Business Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Business Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

(5) Where supplementary taxes are imposed, the taxes are due and payable on the date of mailing the supplementary Business Tax Notice; however, the taxpayer must be given ninety (90) days to pay those taxes and a penalty and interest must not be added in that period.

PART XI

PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest on Unpaid Taxes

33. If all or part of a business occupancy tax remains unpaid after [**Note to First Nation: insert tax due date**] of the year in which it is levied, the unpaid portion will be subject to the same penalties and interest charges levied on unpaid taxes under the Taxation Law, and for this purpose Part XI of the Taxation Law applies. [**Note to First Nation: Ensure this reference is accurate.**]

Tax Collection and Enforcement

34.(1) Taxes levied under this Law are a debt owed to the First Nation by the business operator, recoverable by the First Nation in a court of competent jurisdiction, and may also be recovered by any other method authorized under the Taxation Law or other applicable laws, and for this purpose Parts XIII, XIV, XV and XVI [**Note to First Nation: Confirm these Parts accurately refer to the collection and enforcement provisions in the First Nation's Taxation Law**] of that law apply to the collection and enforcement of unpaid business occupancy taxes, including with respect to the recovery of the costs of enforcement incurred by the First Nation.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

PART XII GENERAL PROVISIONS

Disclosure of Information

35.(1) The tax administrator, the assessor 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 subsection (2).

(2) The tax administrator may disclose to the agent of a business operator confidential information relating to the property 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 business operator in writing referred to in that subsection.

Disclosure for Research Purposes

36. Notwithstanding section 35,

(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.

Validity

37. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount 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 a business assessment roll, business tax roll, Business Assessment Notice, Business Tax 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.

Limitation on Proceedings

38.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

39.(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 business 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 business assessment roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

40.(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

SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR/ASSESSOR
FOR THE _____ FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the _____ *First Nation Occupancy Business Activity Tax Law, 20__*, I request that you provide to me, in writing, no later than _____
[Note: must be a date that is at least twenty-one (21) days from the date of delivery of the request], the following information relating to the above-noted interest in land:

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

Where this Request is made by the Assessor, a failure to provide the requested information on or before the date specified above may result in an assessment of the property on the basis of the information available to the assessor.

Tax Administrator/Assessor for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE II
BUSINESS ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF BUSINESS PREMISES: _____

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

AND TAKE NOTICE that the following person(s), as operator(s) of the business, is (are) liable to pay the business occupancy tax in respect of the business: [Name(s) & address(es)]

The assessed value of the business premises is:

The business premises are exempt from taxation as follows:

AND TAKE NOTICE that you may, within twenty-one (21) 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 twenty-one (21) 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 interest in land should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) 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__* .

Assessor for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE III

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the _____ First Nation, hereby certify that this is the _____ First Nation business assessment roll for the year 20__ and that this business assessment roll is complete and has been prepared and completed in accordance with all requirements of the _____ *First Nation Occupancy Business Activity Tax Law*, 20__.

(Signature of Assessor)

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

SAMPLE

SCHEDULE IV

**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 business assessment roll or information contained in the business assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

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 Occupancy Business Activity Tax 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__ .

SCHEDULE V
BUSINESS TAX NOTICE

TO: _____

ADDRESS: _____

NAME AND ADDRESS OF BUSINESS PREMISES: _____

PURSUANT to the provisions of the _____ *First Nation Occupancy Business Activity Tax Law, 20__*, business occupancy taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted business premises.

The following person(s), as operator(s) of the business, is (are) liable to pay the business occupancy tax in respect of the business: [Name(s) & address(es)]

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the _____ First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the _____ *First Nation Occupancy Business Activity Tax Law, 20__*, and the _____ *First Nation Property Taxation Law, 20__*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value of business premises:	\$ _____
Business occupancy taxes (current year):	\$ _____
Unpaid business occupancy taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Costs:	\$ _____
Total Payable	\$ _____

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE VI
TAX CERTIFICATE

In respect of the business premises described as: _____ and pursuant to the _____ *First Nation Occupancy Business Activity Tax Law, 20__*, I hereby certify as follows:

That all business occupancy taxes due and payable in respect of the above-referenced business premises have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced business premises as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the _____ First Nation

Dated: _____, 20__.