



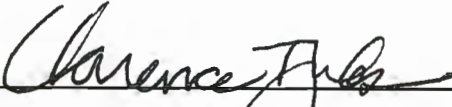
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Opaskwayak Cree Nation in the Province of Manitoba,

***Opaskwayak Cree Nation
Property Assessment Law, 2019***

Dated at Kamloops, British Columbia this 5th day of April, 2019.

On behalf of the First Nations Tax Commission



C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**OPASKWAYAK CREE NATION
PROPERTY ASSESSMENT LAW 2019**

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WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act, S.C. 2005, c. 9*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;
- B. The Onekanew mena Onuschekekewuk (Chief and Council) of the Opaskwayak Cree Nation deems it to be in the best interests of the Opaskwayak Cree Nation to enact a *Property Assessment Law* and a *Property Taxation Law* for such purposes; and
- C. The Onekanew mena Onuschekekewuk (Chief and Council) of the Opaskwayak Cree Nation has given notice of this *Property Assessment Law* and has considered any representations received by the Onekanew mena Onuschekekewuk (Chief and Council), in accordance with the requirements of the *First Nations Fiscal Management Act, S.C. 2005, c. 9*;

NOW THEREFORE the Onekanew mena Onuschekekewuk (Chief and Council) of the Opaskwayak Cree Nation duly enacts as follows:

PART I – CITATION

Citation

- 1 (1) This law may be cited as the *Opaskwayak Cree Nation Property Assessment Law, 2019*.

PART II – DEFINITIONS AND REFERENCES

Definitions and References

- 2 (1) In this *Property Assessment 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 *Property Assessment Law*;

“**Assessed Value**” means the Value of Land or Improvements, or both, that is determined in accordance with this *Property Assessment Law* but does not include a Portioned Value based on a percentage of Value under subsection 7(5) of the *Property Assessment Law*;

“**Assessment**” means a valuation and classification of an Interest in Land;

“**Assessment Notice**” means a notice containing the information set out in Schedule IV of the *Property Assessment Law* and includes a supplementary assessment notice;

“**Assessment Review Board**” means a board established by Onekanew mena Onuschekekewuk (Chief and Council) in accordance with Part IX of the *Property Assessment Law*;

“**Assessment Roll**” means an assessment roll prepared under subsection 10(1), and includes an assessment roll amended in accordance with this *Property Assessment Law* and an assessment roll referenced in subsection 10(3) of the *Property Assessment Law*;

“**Assessor**” means a Person appointed by Onekanew mena Onuschekekewuk (Chief and Council) under subsection 3(2) of the *Property Assessment Law*;

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

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“Complainant” means a Person who commences an appeal of an Assessment under this *Property Assessment Law*;

“Holder” in relation to an Interest in Land, means a Person,

- (a) in possession of the Interest in Land,
- (b) entitled through a lease, licence or other legal means to the Interest in Land,
- (c) in actual occupation of the Interest in Land, or
- (d) who is a trustee of the Interest in Land;

“Improvement” means any building, fixture or structure that is erected or placed in, on, over or under the Land, whether or not the building, fixture or structure is affixed to the land and is capable of being transferred without special mention by a transfer of the Land, and includes,

- (a) a part of a building, fixture or structure,
- (b) plant, machinery, equipment and containers that are used in the retail marketing of oil and oil products,
- (c) pipeline,
- (d) railway roadway and railway track,
- (e) Mobile homes, and
- (f) gas distribution systems, spurs and railway sidings, and oil, natural gas or salt production equipment;

“Interest” or **“Property”** 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 her Majesty;

“Land” means Reserve lands of the Opaskwayak Cree Nation;

“Mobile Home” means a portable dwelling unit that,

- (a) is capable of being transported on its own chassis and running gear by towing or other means,
- (b) is placed on the chassis or body of a motor vehicle, and is designated to be used as living quarters or accommodation for travel, recreation or vacation purposes, but does not include a Mobile Home that is registered as a trailer under *The Drivers and Vehicle Act (Manitoba)*;

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

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

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

“OCN” means the Opaskwayak Cree Nation, being a band named in the schedule to the Act;

“Onekanew mena Onushekewuk (Chief and Council)” has the same meaning as “council” in the Act;

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“**Order to Attend/Produce Documents**” means an order containing the information set out in Schedule IX of the *Property Assessment Law*;

“**Party**”, in respect of an appeal of an Assessment under this Law, means the participants of an assessment appeal under section 32 of this *Property Assessment Law*;

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

“**Portioned Value**” means, in respect of Assessable Property within a Property Class, a portion of the Assessed Value of the Property calculated on the basis of a percentage of the Assessed Value established in subsection 7(5) of the *Property Assessment Law*;

“**Property Class**” means those categories of Property established in subsection 7(1) of the *Property Assessment Law* for the purposes of assessment and taxation;

“**Property Assessment Law**” means the *Opaskwayak Cree Nation Property Assessment Law, 2019*;

“**Property Taxation Law**” means the *Opaskwayak Cree Nation Property Taxation Law, 2019*;

“**Province**” means the Province of Manitoba;

“**Reference Date**” means, for a general Assessment under section 5(1), the date prescribed as the Reference Date by regulation under *The Municipal Assessment Act (Manitoba)*;

“**Reserve**” means a reserve of the OCN within the meaning of the *Indian Act*;

“**Resolution**” means a motion passed and approved by a majority of Onekanew mena Onushekwuk (Chief and Council) present at a duly convened meeting;

“**Secretary**” means the secretary of the Assessment Review Board appointed under subsection 25(1) of the *Property Assessment Law*;

“**Tax Administrator**” means the Person appointed under subsection 3(1) of the *Property Assessment Law*, and subsection 3(1) of the *Property Taxation Law*, by the Onekanew mena Onushekwuk (Chief and Council) of the OCN to administer and implement the *Property Assessment Law* and *Property Taxation Law*;

“**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 *Property Taxation Law*, and all penalties, interest and costs added to taxes under the *Property 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 OCN, and all penalties, interest and costs added to taxes under such a law; and

“**Value**” means, in respect of Assessable Property, the amount that the Property might reasonably be expected to realize if held in fee simple off the Reserve and sold on the open market on the applicable Reference Date by a willing seller to a willing buyer.

(2) For greater certainty, an Interest, in relation to Land, includes Improvements.

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- (3) In this *Property Assessment 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 *Property Assessment Law*, except where otherwise stated.

PART III – ADMINISTRATION

Tax Administrator and Assessor

- 3 (1) Onekanew mena Onushekewuk (Chief and Council) must, from time to time, appoint a Tax Administrator, to hold and maintain the Assessment Roll, work with the Assessor and implement and carry out duties as assigned by the *Property Assessment Law* and *Property Taxation Law*.
- (2) Onekanew mena Onushekewuk (Chief and Council) must appoint one or more Assessors to undertake Assessments of Assessable Property in accordance with this *Property Assessment Law* and *Property Taxation Law* and such other duties as set out in this *Property Assessment Law* and *Property Taxation Law* or as directed by Onekanew mena Onushekewuk (Chief and Council).
- (3) An Assessor appointed by Onekanew mena Onushekewuk (Chief and Council) must be qualified to conduct Assessments of real property in the Province of Manitoba.

Application of *Property Assessment Law*

- 4 (1) This *Property Assessment Law* applies to all Interests in Land.

PART IV – ASSESSMENTS

General Assessments

- 5 (1) A general Assessment must be made in each year as prescribed by regulation under *The Municipal Assessment Act (Manitoba)*.
- (2) Subject to amendments made under this *Property Assessment Law*, a general Assessment applies in each subsequent year until the year of the next general Assessment.

Assessment and Valuation

- 6 (1) In making Assessments, the Assessor must assess all Interests in Land that are subject to taxation under the *Property Taxation Law* and all Interests in Land for which grants-in-lieu may be accepted by Onekanew mena Onushekewuk (Chief and Council).
- (2) Except where otherwise provided in this *Property Assessment Law*, the Assessor must assess each Interest in Land at Value.
- (3) The Assessor must determine the Assessed Value of an Interest in Land and must provide the Assessed Value of the Interest in Land to the Tax Administrator to enter in the Assessment Roll,
- (4) For purposes of Assessments that are affected by easements or rights-of-way, an Assessor must:
- (a) increase the Assessed Value of Land that enjoys the benefit of an easement or right-of-way by an amount that represents the increase in Value of the Land, if any, resulting from enjoyment of the benefit of the easement or right-of-way; and
 - (b) decrease the Assessed Value of Land upon which the easement or right-of-way is situated by an amount that represents the loss in Value of the Land, if any, resulting from the presence of the easement or right-of-way on the Land.

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- (5) Where a strip of Land, that is not part of Land that is being assessed, is reserved as a private roadway for the benefit of Land that is being assessed, an Assessor must, subject to subsection (6), add the Value of the strip of Land to the Assessed Value of the Land that is being assessed.
- (6) Where a strip of Land under subsection (5) is reserved for the benefit of two or more parcels of Land, the Assessor must, for purposes of an Assessment under subsection (5), apportion the Value of the strip of Land to the parcels of Land in proportion to the benefit enjoyed by each parcel.
- (7) In assessing a railway roadway, pipeline or gas distribution system, the Assessor must determine the Value by applying the Assessment rates prescribed by regulation under *The Municipal Assessment Act (Manitoba)*.
- (8) The Assessor must assess pipelines in the name of the owners or operators of the pipelines, and gas distribution systems in the name of the owners of the systems.
- (9) An Assessment is presumed to be properly made and the Assessed Value to be fixed at a fair and just amount where the Assessed Value bears a fair and just relation to the Assessed Values of other Assessable Property.
- (10) Except as otherwise provided in this *Property Assessment Law*, for the purposes of assessing Property the Assessor must use:
 - (a) the valuation methods, rates, rules and formulas established under Provincial Assessment legislation existing at the time of Assessment; and
 - (b) the Assessment rules and practices used by Assessors in the Province of Manitoba for conducting Assessments off the Reserve.

Property Classes and Portioned Values

- 7 (1) Onekanew mena Onushekewuk (Chief and Council) hereby establishes the Property Classes established by the Province of Manitoba for provincial property assessment purposes, for the purposes of Assessment under this *Property Assessment Law* and imposing Taxes under the *Property Taxation Law*.
- (2) The Property Classes established under subsection (1) are set out in Schedule I to this *Property Assessment Law*, and the Assessor must use the corresponding Provincial classification rules for each Property Class.
- (3) The Assessor must assess each Property according to the Property Classes established under this *Property Assessment Law*.
- (4) Where Property being assessed falls within two (2) or more Property Classes, the Assessor must allocate the Assessed Value of the Property to the Property Classes in portions that, in each case, reflect the part of the Assessed Value attributable to the portion of the Property falling within the class.
- (5) The Assessor must determine the Portioned Value of each Property using the percentages of Assessed Value prescribed by regulation under *The Municipal Assessment Act (Manitoba)* for each Property Class.

PART V – REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

- 8 (1) The Tax Administrator shall, upon a request from the Assessor, deliver a Request for Information containing the information set out in Schedule II, requesting that a Person who holds Assessable Property, or a Person who has disposed of Assessable Property, provide to the Tax Administrator

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or the Assessor information or documentation that relates or might relate to, or that affects or might affect, the Value of the Interest in Land being assessed or that is or might be relevant to Assessment of the Interest in Land which, without limiting the generality of the foregoing, may include information for each year since the previous general Assessment respecting:

- (a) any sale of the Interest in Land;
 - (b) the cost of any construction on the Interest in Land; and
 - (c) any income or expense related to the use or operation of the Interest in Land.
- (2) Where a Person receives a written request from the Tax Administrator under subsection (1), the Person must, within twenty-one (21) days of receiving the request, provide information or documentation in the possession or control of the Person, and must provide, in the form of a signed statement, a declaration of the Person affirming that the information or documentation provided by the Person is complete, true and accurate.
- (3) The Tax Administrator shall provide to the Assessor any information received pursuant to a Request for Information, with respect to Assessable Property.
- (4) The Assessor may in all cases assess the Assessable Property based on the information available to him or her and is not bound by the information and documentation provided under this section.

Inspections

- 9 (1) The Assessor may:
- (a) inspect or re-inspect Property for the purposes of an Assessment;
 - (b) inspect personal property for the purposes of an Assessment; and
 - (c) enter and inspect Land and Improvements for purposes of an Assessment.

PART VI – ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

- 10 (1) On or before December 31 of each year, the Tax Administrator in cooperation with the Assessor must prepare a new Assessment Roll containing a list of every Interest in Land that is liable to Assessment under this *Property Assessment Law*, for the following year.
- (2) The Assessment Roll must be in paper or electronic form and must contain the following information:
- (a) the name and last known address of the Holder of the Interest in Land;
 - (b) a description of the Interest in Land;
 - (c) the classification of the Interest in Land;
 - (d) the Assessed Value by classification of the Interest in Land;
 - (e) the total Assessed Value of the Interest in Land;
 - (f) if applicable, that the Interest in Land is in whole or in part exempt from taxation under the *Property Taxation Law*;
 - (g) the Portioned Value of the Interest in Land; and
 - (h) any other information the Assessor considers necessary or desirable.
- (3) For greater certainty, an Assessment Roll prepared under the enactment repealed by section 57 is and continues to be an Assessment Roll under this *Property Assessment Law* and must be used

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until such time as the next Assessment Roll is prepared and certified in accordance with this *Property Assessment Law*.

- (4) The Tax Administrator shall at all times, keep and maintain the Assessment Roll in paper or electronic form, in their discretion, but shall at all times maintain and retain the original of the Assessment Roll on OCN Lands, at a designated office.
- (5) For greater certainty, the Tax Administrator shall ensure that any update or amendment to the Assessment Roll is certified by the Assessor.

Certification by Assessor

- 11 (1) On completion of an Assessment Roll and on or before December 31 in that year:
 - (a) the Assessor must certify in writing in substantially the form set out in Schedule X of the *Property Assessment Law* that the Assessment Roll was completed in accordance with the requirements of this *Property Assessment Law*;
 - (b) the Assessor must certify in writing in substantially the form set out in Schedule X of the *Property Assessment Law*, any additional copy of the Assessment Roll required by the Tax Administrator, or by this *Property Assessment Law*;
 - (c) the Tax Administrator must submit the certified Assessment Roll to the Onekanew mena Onushekewuk (Chief and Council) for approval by way of Resolution.

Amendments to Assessment Roll

- 12 (1) Where the Tax Administrator in cooperation with the Assessor amends the Assessment Roll under Part VII herein, amends the Assessment Roll to reflect reconsideration decisions under Part VIII herein, or implement decisions of the Assessment Review Board under Part X herein, then:
 - (a) the Assessor shall issue a certificate containing the date and details of any amendments made to the Assessment Roll; and
 - (b) the Tax Administrator shall report the change or correction to Onekanew mena Onushekewuk (Chief and Council),
- (2) Where the Assessment Roll is amended under this *Property Assessment Law*, 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 subsection 11(1) of the *Property Assessment Law*.
- (3) The Tax Administrator must not amend the Assessment Roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

- 13 (1) An Assessment Roll is effective on certification and, unless amended in accordance with this *Property Assessment 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 current Assessment Roll of the OCN until the next certified Assessment Roll.

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Inspection and Use of Assessment Roll

- 14 (1) Any Person may inspect the Assessment Roll, or portion thereof as specified or requested.
- (2) A Person may request that the Tax Administrator provide copies of any portion of the Assessment Roll. The Tax Administrator shall initial and date any copies.
- (3) The fee for copies as set out under (2) shall be fifty (\$50.00) dollars per request.
- (4) 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.
- (5) The Tax Administrator may require a Person who wishes to inspect or take a copy of any portion of 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
 - (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

- 15 (1) On application in writing by a Person identified in an Assessment Roll, the Tax Administrator may omit or obscure the Person's name, address or other information about the Person 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 Person or a member of the Person'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 inspection under subsection 14(1) of this *Property Assessment Law* or are otherwise accessible to the public.
- (3) Before omitting or obscuring information under subsection (1) herein, the Tax Administrator, must notify the Assessor of the application, and have the Assessor date and approve the change.
- (4) The Tax Administrator shall maintain a confidential record of any information omitted or obscured in such manner, along with the particulars relating to same.

Charge Holders

- 16 (1) Any Person holding a charge on Assessable Property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the Tax Administrator and request that his or her name be added to the Assessment Roll in respect of that Assessable Property, for the duration of the charge.
- (2) On receipt of a notice and request under this section, the Tax Administrator, with notice to 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.

Assessment Notice

- 17 (1) The Tax Administrator must, on or before April 30 in each year, 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.

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- (2) Where requested by the recipient, an Assessment Notice may be emailed to a Person named on the Assessment Roll, and the Assessment Notice is deemed delivered on the date that the email is sent by the Tax Administrator.
- (3) A Person whose name appears in the Assessment Roll must give written notice to the Tax Administrator of any change of address.
- (4) Any number of Properties assessed in the name of the same Person may be included in one Assessment Notice.

PART VII – AMENDMENT AND CORRECTION OF ASSESSMENT ROLL

Amending the Next Annual Assessment Roll

- 18 (1) Where, in a year for which a general Assessment is not required,
- (a) Assessable Property is not entered in an Assessment Roll,
 - (b) within thirty (30) days of the Tax Administrator receiving notice or otherwise becoming aware that the Assessed Value of the Interest in Land is not the same as the Assessed Value entered in the Assessment Roll by reason of,
 - (i) an error or omission in an Assessment Roll entry,
 - (ii) destruction of or damage to the Interest in Land,
 - (iii) altered or new Improvements to the Interest in Land,
 - (iv) a change in the physical characteristics of the Interest in Land or in the physical characteristics of the Interest in Land that is in close proximity to the Interest in Land,
 - (v) a change in the zoning or permitted uses applicable to the Interest in Land,
 - (vi) subdivision of the Land that forms all or a part of the Interest in Land,
 - (vii) in the case of Assessable Property that is residential Property containing not more than four dwelling units, any significant factor that affects such Property and that is external to the Property,
 - (viii) the closure of the whole of a building or structure in which a commercial operation was carried on, where
 - (A) the commercial operation was, before the closure, the only commercial operation on the Property,
 - (B) at least one (1) year has passed since the closure, and
 - (C) the only use made of the building or structure since the closure is the storage of personal property or fixtures that were used in the commercial operation, or
 - (ix) a change that causes a building or structure on the Property to no longer conform to the requirements of subparagraph (viii), or
 - (c) there is
 - (i) a change in the classification of the Interest in Land under this *Property Assessment Law*, or
 - (ii) a change in the eligibility of the Interest in Land for, or in the amount of, an exemption under the *Property Taxation Law*.

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the Tax Administrator, in cooperation with the Assessor, must amend the Assessment on the Assessment Roll that is being prepared by the Tax Administrator under subsection 10(1) of this *Property Assessment Law*.

- (2) In redoing an Assessment for purposes of amending an Assessment Roll under subsection (1), an Assessor must apply the same conditions and requirements, including the same Reference Date, as applied when the Assessment was first done, except that the subsequent change of conditions or circumstances under paragraph (1)(a), (b) or (1)(c) herein, that is the reason for amendment of the Assessment Roll applies in redoing the Assessment as if the change in the conditions or circumstances had applied to the subject Property when the Assessment was first done.
- (3) A Person named on the Assessment Roll in respect of an Interest in Land who is of the opinion that any of the circumstances referred to in subsection (1) herein exist with respect to an Interest in Land, may notify the Tax Administrator of those circumstances and the, Tax Administrator shall require the Assessor to amend the Assessment as the Assessor determines appropriate.
- (4) An amendment under subsection (1) herein applies in the years that follow the year in which the amendment is made until the year in which the next general Assessment under this *Property Assessment Law* is done.
- (5) After amendment of an Assessment Roll under this section, the Tax Administrator must mail an amended Assessment Notice to every Person named on the Assessment Roll in respect of the Interest in Land affected.

Corrections to Current Assessment Roll and Supplementary Assessments

- 19 (1) The Tax Administrator upon approval of the Assessor may at any time, for the purpose of correcting an error or omission, amend the latest Assessment Roll.
- (2) Where the Tax Administrator learns of a change in the Holder of Assessable Property, the Tax Administrator must notify the Assessor to immediately amend the current Assessment roll to reflect that change
- (3) After amendment of an Assessment Roll under this section, the Tax Administrator must mail an amended Assessment Notice to every Person in respect of the Interest in Land affected, named on the Assessment Roll.
- (4) The Assessor must create a supplementary Assessment in respect of an Interest in Land if, after the Assessment Roll has been certified under subsection 11(1) of the *Property Assessment Law*, the Assessor determines that:
 - (a) the Interest in Land is liable to taxation but was not assessed;
 - (b) the Interest in Land is liable to taxation due to change in ownership or use;
 - (c) the Assessment of an Improvement on the Property requires an increase because of a change in the physical condition of the Improvement;
 - (d) a change has been made in the classification of the Interest in Land in and due to a change in the Provincial classification rules; or
 - (e) the Land has been improved or subdivided.
- (5) The Tax Administrator must, within thirty days after the Assessor creates a supplementary Assessment under subsection (4) herein, mail a supplementary Assessment Notice to every Person named on the Assessment Roll in respect of the Interest in Land affected, and to the Onekanew mena Onushekewuk (Chief and Council).
- (6) A supplementary Assessment is effective:

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- (a) beginning on the date
 - (i) the Interest in Land is liable to taxation under paragraph (4)(a) herein,
 - (ii) the change to the Interest in Land occurred under paragraph (4)(b), (c) or (d) herein, or
 - (iii) the Land was improved or subdivided under paragraph (4)(e) herein,provided that the effective date cannot be earlier than January 1 of the year preceding the year in which the Assessor creates the supplementary Assessment; and
 - (b) ending December 31 of the year in which the Assessor creates the supplementary Assessment.
- (7) Where the Assessor creates a supplementary Assessment under this section, the Tax Administrator must amend the Assessment on the Assessment Roll that is being prepared by the Assessor under subsection 10(1) of the *Property Assessment Law*.

PART VIII – RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

- 20 (1) A Person named on the Assessment Roll in respect of an Assessable Property may request that the Assessor reconsider the Assessment of that Assessable Property.
- (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 *Property Assessment 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 or supplementary Assessment Notice is mailed or emailed 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 of the *Property Assessment Law*; and
 - (c) include any reasons in support of the request.
 - (4) The Assessor must consider the request for reconsideration and, within a maximum of forty five (45) days after the Assessment Notice is mailed or emailed to the Person named on the Assessment Roll in respect of an Assessable Property, either:
 - (a) advise the Tax Administrator and the Person who requested the reconsideration that the Assessor confirms the Assessment; or
 - (b) where the Assessor determines that Assessable Property should have been assessed differently, advise the Tax Administrator, and offer to the Person who requested the reconsideration to modify the Assessment.
 - (5) Where the Person who requested the reconsideration agrees with the modification proposed by the Assessor, the Assessor must give notice to the Tax Administrator to amend the Assessment Roll as necessary to reflect the modified Assessment.
 - (6) The Tax Administrator shall:
 - (a) amend the Assessment Roll as the Assessor directs;
 - (b) mail an amended Assessment Notice to every Person named on the Assessment Roll in respect of the Interest in Land affected; and

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- (c) where a Notice of Appeal has been delivered in respect of the Assessable Property, advise the Assessment Review Board of the modification.
- (7) Where the Person who requested the reconsideration accepts an offer to modify an Assessment, that Person must not appeal the modified Assessment and must withdraw any Notice of Appeal filed in respect of the Assessable Property.

PART IX – ASSESSMENT REVIEW BOARD

Onekanew mena Onushekewuk (Chief and Council) to Establish Assessment Review Board

- 21 (1) Onekanew mena Onushekewuk (Chief and Council) must, by resolution, establish an Assessment Review Board to hear and determine Assessment appeals under this *Property Assessment Law*.
- (2) The Assessment Review Board must consist of not less than three (3) members, appointed from time to time by Resolution or further Resolution of Onekanew mena Onushekewuk (Chief and Council).
- (3) At least one (1) member of the Assessment Review Board must be a practicing, or non-practicing member, in good standing member of the law society of the Province.
- (4) At least one (1) member of the Assessment Review Board must have experience in Assessments and Assessment appeals in the Province.
- (5) At least one (1) member of the Assessment Review Board must be a member of the OCN but not a member of Onekanew mena Onushekewuk (Chief and Council), and must not be a Holder of an Interest in Land.
- (6) 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 *Property Assessment Law*.
- (7) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Onekanew mena Onushekewuk (Chief and 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

- 22 (1) The OCN must remunerate:
 - (a) the Chair (or acting Chair) at a rate of Five Hundred (\$500.00) dollars per day; and
 - (b) a member (or replacement member appointed to act), other than the Chair, at a rate of Three Hundred (\$300.00) dollars per day,for time spent on activities of the Assessment Review Board required under this *Property Assessment Law* or expressly authorized by Onekanew mena Onushekewuk (Chief and Council).
- (2) The OCN must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses, in accordance with OCN travel rates policies, as amended from time to time, necessarily incurred in carrying out his or her duties.

Conflicts of Interest

- 23 (1) A Person must not serve as a member of the Assessment Review Board if the Person:
 - (a) has a personal or financial interest in the Assessable Property that is the subject of an appeal;

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- (b) is the Onekanew (Chief) of the OCN or a member of Onushekewuk (Council) of the OCN;
 - (c) is an employee of the OCN; or
 - (d) has financial dealings with the OCN that 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 *Property Assessment Law*.
- (2) For the purposes of paragraph (1)(a), membership in the OCN does not in itself constitute a personal or financial interest in Assessable Property.

Appointment of Chair

- 24 (1) Onekanew mena Onushekewuk (Chief and 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 *Property Assessment Law*;
 - (d) administer an oath or solemn affirmation to a Person or witness before his or her evidence is taken; and
 - (e) preside at hearings of the Assessment Review Board.
- (3) If the Chair is absent or incapacitated, Onekanew mena Onushekewuk (Chief and 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

- 25 (1) Onekanew mena Onushekewuk (Chief and Council) must, by resolution, appoint a Secretary of the Assessment Review Board.
- (2) The Secretary of the Assessment Review Board must:
- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the Chair of the Assessment Review Board.
- (3) Onekanew mena Onushekewuk (Chief and Council) may designate the Tax Administrator as Secretary of the Assessment Review Board.
- (4) Onekanew mena Onushekewuk (Chief and Council) may, from time to time, designate an existing position to act as Secretary, or may designate a new position, and may, from time to time, direct a budget and resources to be set aside, from a portion of the land tax budget for the position of Secretary.

Removal of Member

- 26 (1) Onekanew mena Onushekewuk (Chief and Council) may terminate the appointment of a member of the Assessment Review Board for cause, including where a member:
- (a) is convicted of an offence under the Criminal Code;

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

Duty of Member

- 27 (1) In performing their duties under this *Property Assessment Law*, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any Person information obtained by them as a member, except in the proper performance of their duties.

PART X – APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

- 28 (1) The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

- 29 (1) Any Person, including without limitation the Onekanew mena Onushekewuk (Chief and Council) and the Assessor, may appeal an Assessment or a reconsideration of an Assessment of Assessable Property to the Assessment Review Board by delivering to the Assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or emailed to the Persons named on the Assessment Roll in respect of the Assessable Property, the following:
- (a) a completed Notice of Appeal,
 - (b) a copy of the Assessment Notice, and
 - (c) an administration fee of Thirty (\$30.00) dollars.
- (2) An appeal is commenced by delivery of a Notice of Appeal 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:
- (a) the Assessed Value of the Property;
 - (b) the Assessment classification of the Property;
 - (c) the applicability of an exemption to the Property;
 - (d) any alleged error or omission in an Assessment or Assessment Notice; and
 - (e) the liability of the Person to taxation under the *Property Taxation Law*.
- (4) Where an appeal is commenced with respect to an Assessment amended under section 18 of this *Property Assessment Law*, or a supplementary Assessment created under section 19 of this *Property Assessment Law*, the appeal must be confined to the amendment or the supplementary Assessment, as the case may be.
- (5) No appeal may be brought respecting an Assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

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

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Scheduling of Hearing

- 31 (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.

Parties

- 32 (1) The Parties, or participants, 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.

Delivery of Documentation

- 33 (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.

Timing for Hearing

- 34 (1) Subject to subsection 46(1) of the *Property Assessment Law*, 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, or participants, consent to a delay.

Daily Schedule

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

- 36 (1) The Assessment Review Board must give all Parties, or participants, 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 *Property Assessment Law*.
- (4) The burden of proof in an appeal is on the Complainant 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.

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- (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 any Party, determines that the hearing should be held in camera.

Maintaining Order at Hearings

- 37 (1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.
- (2) Without limiting subsection (1) herein, 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

- 38 (1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:
 - (a) the appeal is not within the jurisdiction of the Assessment Review Board;
 - (b) the appeal was not filed within the applicable time limit; or
 - (c) the Complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.
- (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) herein to all Parties, or participants.

Quorum

- 39 (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.
- (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 a new date, within ten (10) working days.
- (3) Where an adjournment has taken place as a result of lack of quorum, the Onekenew mena Onushekewuk (Chief and Council) shall be notified, and shall appoint a Person to act as alternate under section 21(7) of the *Property Assessment Law*.

Decisions

- 40 (1) A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the Chair governs.

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Combining Hearings

- 41 (1) 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.

Power to Determine Procedures

- 42 (1) Subject to this *Property Assessment Law*, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.
- (2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the Parties, or participants, to attend a pre-hearing conference.

Orders to Attend or Produce Documents

- 43 (1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a Person to:

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

by issuing an order to attend/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 (1)(a) herein, the Assessment Review Board must pay to the Person a Fifty (\$50.00) dollar 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) herein to a Person specified by the Party.
- (4) Where a Party makes a request under subsection (3) herein:
- (a) the Chair must sign and issue an order to attend/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 Fifty (\$50.00) dollar 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 a court of competent jurisdiction for an order directing a Person to comply with an order of the Assessment Review Board under this section.

Adjournments

- 44 (1) 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.
- (2) The maximum time allowed for an adjournment will be ten (10) working days.

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Costs

- 45 (1) 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, where the Assessment Review Board considers the conduct of a Party has been improper, without merit, not serious, annoying or abusive.

Matters before the Courts

- 46 (1) If a proceeding with respect to liability to pay Taxes in respect of Assessable Property that is the subject of an appeal is brought before a court of competent jurisdiction:
- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
 - (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
 - (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

- 47 (1) A Complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.
- (2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

- 48 (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, or participants.
- (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 Fifty (\$50.00) dollars.
- (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 tax information must not be obscured or omitted.
- (4) The Tax Administrator must, in accordance with section 12, make any amendments to the 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 Land affected.

Delivery of Documents under this Part

- 49 (1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or email.
- (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 the OCN or another First Nation, by leaving the document with the Person apparently in charge, at the time of delivery, of the OCN's or First Nation's administrative office, or with the OCN's or First Nation's legal counsel; and

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- (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 day after it is mailed;
 - (c) sent by fax, at the time indicated on the confirmation of transmission; or
 - (d) sent by email, 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 5:00 pm local time on a business day is considered delivered at 9:00 am on the next business day.

Obligations Continue

- 50 (1) An appeal of an Assessment shall not act as a stay or estoppel, on any obligation under this *Property Assessment Law*, under a *Property Taxation Law*, or on any obligation to pay Taxes when and as due, and on any obligation or right or due date for anything, arising under this *Property Assessment Law* or any *Property Taxation Law*.

Appeals

- 51 (1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.
- (2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1) of this *Property Assessment Law*.

PART XI – GENERAL PROVISIONS

Disclosure of Information

- 52 (1) The Tax Administrator, the Assessor, a member of the Assessment Review Board, the Secretary or any other Person who has custody or control of information or records obtained or created under this *Property Assessment Law* must not disclose the information or records except:
 - (a) in the course of administering this *Property Assessment 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) herein.
- (2) The Tax Administrator may disclose to the agent of a Holder, confidential information relating to the Property if the disclosure has been authorized in writing by the Holder.
- (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

- 53 (1) Notwithstanding section 52 of this *Property Assessment Law*:
 - (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

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contain information in an individually identifiable form or business information in an identifiable form; and

- (b) the Onekanew mena Onuschekekewuk (Chief and 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 Onekanew mena Onuschekekewuk (Chief and Council) to comply with Onekanew mena Onuschekekewuk's (Chief and Council's) requirements respecting the use, confidentiality and security of the information.

Validity

- 54 (1) Nothing under this *Property Assessment Law* must be rendered void or invalid, nor must the liability of any Person to pay Taxes or amounts levied under the *Property 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 *Property Assessment Law*; or
 - (c) a failure of the OCN, Onekanew mena Onuschekekewuk (Chief and Council), Tax Administrator or the Assessor to do something within the required time.

Notices

- 55 (1) Where in this *Property Assessment Law* a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given:
- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the Assessment Roll;
 - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's Property; or
 - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the Assessment Roll.
- (2) Except where otherwise provided in this *Property Assessment 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

- 56 (1) The provisions of this *Property Assessment Law* are severable, and where any provision of this *Property Assessment 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 *Property Assessment Law* and the decision that it is invalid must not affect the validity of the remaining portions of this *Property Assessment Law*.

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- (2) Where a provision in this *Property Assessment Law* is expressed in the present tense, the provision applies to the circumstances as they arise.
- (3) Words in this *Property Assessment Law* that are in the singular include the plural, and words in the plural include the singular.
- (4) This *Property Assessment 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 *Property Assessment 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.

Repeal

57 (1) The *Opaskwayak Cree Nation OCN Land Tax By-law, 1996*, as amended by the *Opaskwayak Cree Nation OCN Land Tax By-law Amendment 1998*, is hereby repealed in its entirety.

Force and Effect

58 (1) This *Property Assessment Law* comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Onekanew mena Onuschekekewuk (Chief and Council) on the 27th day of March, 2019, at Opaskwayak, in the Province of Manitoba.

Christian Sinclair, Onekanew

Jennifer Flett, Vice Onekanew




Lori Lathlin, Onuschekekew

Edwin Jebb, Onuschekekew




William J. Lathlin, Onuschekekew

Dale Knutson, Onuschekekew



John Nasecapow, Onuschekekew

John Paul Martin, Onuschekekew



Omar Constant, Onuschekekew

[A quorum of Onekanew mena Onuschekekewuk consists of 5]

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SCHEDULE I

PROPERTY CLASSES

Residential 1
Residential 2
Residential 3: Condominiums and cooperatives
Farm Property
Pipeline Property
Railway Property
Institutional Property
Designated Recreational Property
Other Property

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SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR FOR THE OPASKWAYAK CREE NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section sections 8 of the *Opaskwayak Cree Nation Property Assessment Law, 2019*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least fourteen (14) days from the date of delivery of the request], the following information relating to the above-noted Interest in Land:

(1) _____

(2) _____

(3) _____

If you fail to provide the requested information on or before the date specified above, an Assessment of the Interest in Land may be made on the basis of the information available to the Assessor.

Assessor for the Opaskwayak Cree Nation

Dated: _____, 20____

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SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____, of _____, _____, _____, _____
Name Address City Province Postal Code,

pursuant to subsection 14(5) of the *Opaskwayak Cree Nation Property Assessment Law, 2019*, declare and certify that I will not use the Assessment Roll or information contained in the Assessment Roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, 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 *Opaskwayak Cree Nation Property Assessment Law, 2019*;
- (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____.

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SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the Assessment Roll has been prepared by the Tax Administrator and certified by the Assessor for the Opaskwayak Cree Nation and delivered to the Onekanew mena Onuschekewuk of Opaskwayak Cree Nation.

The following Person(s) is/are the Holders of the Interest in Land [*Name(s) & addresses*]:

<i>Name</i>	<i>Address</i>
_____ <i>Name</i>	_____ <i>Address</i>

The Interest in Land is classified as: _____

The Assessed Value by classification of the Interest in Land is: _____

The Interest in Land is exempt from taxation as follows:

TOTAL ASSESSED VALUE: _____

PORTIONED VALUE LIABLE TO TAXATION _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this Assessment Notice, request a reconsideration of this Assessment by delivering a written request to the Assessor for reconsideration in the form specified in the *Opaskwayak Cree Nation Property Assessment Law, 2019*. Within forty-five (45) days of the mailing of this Assessment Notice, 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 and accompanied by the fee specified in the *Opaskwayak Cree Nation Property Assessment Law, 2019*.

Tax Administrator for the Opaskwayak Cree Nation

Dated: _____, 20____.

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SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Opaskwayak Cree Nation

Address

PURSUANT to the provisions of the *Opaskwayak Cree Nation Property Assessment Law, 2019*, I hereby request a reconsideration of the Assessment of the following Interest in Land:

Description of the Interest in Land as described in the Assessment Notice

I am: ___ a Holder of the Interest in Land _____ named on the Assessment Roll in respect of this Interest in Land

This request for a reconsideration of the Assessment is based on the following reasons (Describe the reasons in support of the request in as much detail as possible):

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__

**OPASKWAYAK CREE NATION
PROPERTY ASSESSMENT LAW, 2019**

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Opaskwayak Cree Nation

Address

PURSUANT to the provisions of the *Opaskwayak Cree Nation Property Assessment Law, 2019*, I hereby appeal the Assessment/reconsideration of the Assessment of the following Interest in Land:

Description of the Interest in Land, including Assessment Roll number, as described in the Assessment Notice

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

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

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

Name and address of any representative acting on Complainant's behalf in respect of this appeal:

The required fee of Thirty (\$30.00) dollars is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__.

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

**OPASKWAYAK CREE NATION
PROPERTY ASSESSMENT LAW, 2019**

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: CHAIR, ASSESSMENT REVIEW BOARD FOR THE OPASKWAYAK CREE NATION

Address

PURSUANT to the provisions of the *Opaskwayak Cree Nation Property Assessment Law, 2019*, I hereby withdraw my appeal of the Assessment of the following Property:

Description of Interest in Land

Date of Notice of Appeal: _____

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__.

OPASKWAYAK CREE NATION
PROPERTY ASSESSMENT LAW, 2019

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the Assessment/
reconsideration of the Assessment of the above-noted Interest in Land at:

Date: _____, 20__

Time: _____ (am/pm)

Location: _____

Address

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

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies
of [all submissions and documents received in respect of the appeal will be forwarded to all Parties, or participants]:

Chair, Assessment Review Board

Dated: _____, 20__.

OPASKWAYAK CREE NATION
PROPERTY ASSESSMENT LAW, 2019

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Opaskwayak Cree Nation in respect of the Assessment of _____.

Describe Interest in Land

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

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

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

Date: _____, 20__

Time: _____ (am/pm)

Location: _____

Address

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

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

A Fifty (\$50.00) dollar witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this Assessment, to the Chair, Assessment Review Board, at

_____ on or before _____.

Address

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

Chair, Assessment Review Board

Dated: _____, 20__.

**OPASKWAYAK CREE NATION
PROPERTY ASSESSMENT LAW, 2019**

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The Assessor must certify the Assessment Roll in the following form:

I, _____, being the Assessor for the Opaskwayak Cree Nation, hereby certify that this is the Opaskwayak Cree Nation Assessment Roll for the year 20__ and that this Assessment Roll is complete and has been prepared and completed in accordance with all requirements of the *Opaskwayak Cree Nation Property Assessment Law, 2019*.

Signature of Assessor

Dated _____, 20__ at _____, _____.
City/Town Province