



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 Buffalo Point First Nation in the Province of Manitoba,

***Buffalo Point First Nation
Property Assessment Amendment Law, 2013***

Dated at Kamloops, British Columbia this 19th day of April, 2013.

On behalf of the First Nations Tax Commission

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





**BUFFALO POINT FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2013**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of the Buffalo Point First Nation enacted the *Buffalo Point First Nation Property Assessment Law, 2012* (the "Assessment Law");

B. The Council of the Buffalo Point First Nation wishes to amend the Assessment Law as set out in the law; and

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

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

1. This Law may be cited as the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*.
2. Subsection 11(3) of the Assessment Law is repealed.
3. In subsection 17(1) of the Assessment Law, the word "assessor" is deleted and replaced with the words "tax administrator".
4. In subsection 17(2) of the Assessment Law, the words "the tax administrator must notify the assessor of the request, and" are inserted after the words "On receipt of a notice and request under this section".
5. In subsection 20(2), the words "and notify the tax administrator of the change" are inserted at the end of the sentence.
6. In subsection 20(3) of the Assessment Law, the word "assessor" is deleted and replaced with the words "tax administrator".
7. Subsection 20(5) of the Assessment Law is deleted and replaced with the following new subsection 20(5):

“(5) The assessor must, as soon as practicable after creating a supplementary assessment under subsection (4), provide the supplementary assessment to the tax administrator.”

8. A new subsection 20(5.1) is inserted in the Assessment Law:

“(5.1) On receipt of a supplementary assessment under subsection (5), the tax administrator must mail a supplementary Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.”

9. Paragraph 21(5)(b) of the Assessment Law is deleted and replaced with the following new paragraph 21(5)(b):

“(b) give notice of the amended assessment and an amended Assessment Notice to the tax administrator; and”.

10. A new subsection 21(5.1) is inserted in the Assessment Law as follows:

“(5.1) On receipt of an amended assessment and amended Assessment Notice under subsection (5), 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.”

11. In paragraph 30(1)(c) of the Assessment Law, the word “an” is deleted at the beginning of the paragraph and the words “a non-refundable” are inserted before the words “administration fee of thirty dollars (\$30)”.

12. Subsection 49(4) of the Assessment Law is amended by deleting all words after the words “Assessment Review Board”.

13. A new subsection 49(5) is inserted in the Assessment Law as follows:

“(5) Where the assessor makes an amendment to the assessment roll under subsection (4), the tax administrator must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.”

14. Section 57 of the Assessment Law is repealed.

15. Schedule VI of the Assessment Law is amended by deleting the words “Address and telephone number at which Applicant can be contacted:”

and inserting the words "Address, telephone number, lot number and email address at which Applicant can be contacted:".

16. Schedule VII of the Assessment Law is amended by deleting the words "Complainant's mailing address to which all notices in respect of this appeal are to be sent:" and inserting the words "Complainant's mailing address, lot number, telephone number and email address to which all notices in respect of this appeal are to be sent:".

17. Schedule VIII of the Assessment Law is amended by inserting the words "Complainant's mailing address, lot number, telephone number and email address:" above the word "Dated:".

18. This 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 Council on February 28, 2013 at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder



Councillor Drew Thunder



Councillor Herman Green