

_____ **FIRST NATION**
PROPERTY ASSESSMENT BY-LAW, 20__
(QUEBEC)

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WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a first nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes;

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

PART I
CITATION

Citation

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

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this By-law,

“adjusted assessed value” means the assessed value of an interest in land adjusted in accordance with subsections 5(9) to (13);

“assessable property” means property that is liable to assessment under this By-law;

“assessed value” means the actual value of land or improvements, or both, as if all of the real rights of property ownership respecting the land or improvements were held off the reserve, as determined under this By-law;

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

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

“Assessment Review Board” means a board established by Council in accordance with section 24;

“assessment roll” means a roll prepared pursuant to this By-law and includes any alterations to the assessment roll prepared pursuant to this By-law;

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

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

“complainant” means a person who commences an appeal of an assessment under this By-law;

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

“First Nation” means the _____ First Nation, being a band as defined under the *Indian Act*;

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

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

“improvement” means any building, fixture, structure or similar thing, other than land, that is included in the definition of “immovable” in the *Act Respecting Municipal Taxation* (Quebec);

“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;

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

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

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

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

“Order to Attend Hearing/Produce Documents” means notice containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this By-law, means the parties to an assessment appeal under section 35;

“person” means a person, natural or moral, a trust, a partnership, syndicate, association, or any other group of any kind;

“property class” means those categories of property established in subsection 8(1) for the purposes of assessment and taxation;

“Province” means the province of Quebec;

“record” includes, for the purposes of Part XI, a track, a tape, a disk, a cassette or other data carrier and the data it contains;

“Request for Information” means a notice containing the information set out in Schedule II;

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

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

“secretary” means the secretary of the Assessment Review Board appointed under subsection 29(1);

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

“Tax Notice” has the meaning given to that term in the Taxation By-law;

“Taxation By-law” means the _____ *First Nation Property Taxation By-law, 20__*;

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

“taxes” includes all taxes imposed, levied, assessed or assessable under the Taxation By-law, and all penalties, interest and costs added to taxes under the Taxation By-law.

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2), subsection (e.g. subsection 3(1)) paragraph (e.g. paragraph 6(1)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this By-law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this By-law and such other duties as set out in this By-law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of By-law

4.(1) This By-law applies to all interests in land.

(2) Any provision of this By-law that applies to an interest in land or an improvement also applies to a part of an interest in land or an improvement, as the case may be, if only that part falls within the scope of the provision.

PART IV ASSESSMENT AND VALUATION

Assessment

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation By-law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) Where only part of the value of an interest in land is subject to taxation under the Taxation By-law, the assessor must set out the assessed value of that part of the interest in land on the assessment roll.

(3) The assessor must enter an interest in land on the assessment roll

(a) in the name of the holder of the interest in land; or

(b) where the interest in land does not include land, in the name of the holder or owner of the improvements that comprise the interest in land.

(4) If the assessor does not know the name of a holder of an interest in land, the assessor must note this on the assessment roll.

(5) If the holder of an interest in land is deceased, the assessor must enter the interest in land on the assessment roll in the name of the personal representative of the deceased holder.

(6) The assessor must, at least every nine (9) years, verify the accuracy of the data in the assessor's possession concerning each assessable property.

(7) A building must be entered on the assessment roll if it is, or is capable of, being occupied or used, or if two (2) years have elapsed from the beginning of the construction of the building, except where the work has stopped due to acts of God or other circumstances of *force majeure*.

(8) The First Nation may, by resolution, provide for the averaging of the variation of assessed values resulting from the coming into force of a new assessment roll and in such cases subsections (9) to (13) apply.

(9) Where the First Nation provides for averaging, every interest in land whose assessed value entered on the assessment roll is, on the date the assessment roll comes into force, different from the assessed value on the same interest in land on the assessment roll in force on the preceding day is eligible for averaging.

(10) For the purposes of subsection (9), an increase or decrease in the assessed value of an interest in land that results from an alteration to the assessment roll under any of paragraphs 20(1) (f), (g), (h), (m) or (n) must not be taken into account unless a corresponding alteration was made to the preceding assessment roll.

(11) The averaging of the variation in the assessed value of an eligible interest in land must be achieved by using an adjusted assessed value instead of the assessed value on the assessment roll, calculated as set out in subsection (12) and in accordance with the rules established in provincial legislation existing at the time of calculation.

(12) The adjusted assessed value is equal to, in the case of an increase, the sum of the values set out in paragraphs (a) and (b), and in the case of a decrease, to the difference obtained by subtracting the value set out in paragraph (b) from the value set out in paragraph (a), as follows:

(a) the assessed value of the interest in land on the day preceding the coming into force of the new assessment roll; and

(b) the value equal to one-third (1/3) or two-thirds (2/3), for the first year or the second taxation year, respectively, of the difference between the assessed value on the date the assessment roll comes into force and the assessed value on the assessment roll in force on the preceding day.

(13) For clarity, where the First Nation provides for averaging of assessed values under this section,

(a) the assessed value of the interest in land remains unchanged; and

(b) the adjusted assessed value calculated in each taxation year is to be used solely for the purposes of taxation under the Taxation By-law.

(14) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment;
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Assessing Interests in Land

6.(1) Each interest in land entered on the assessment roll must be comprised of the greatest possible aggregate of property that meets the following requirements:

- (a) the parcel of land or the group of parcels of land is held by the same holder, or the same group of holders as an undivided interest;
- (b) the parcels of land are contiguous or would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network;
- (c) if the interest in land is in use, it is used for a single primary purpose; and
- (d) the interest in land can normally and in the short term be transferred only as one whole and not in parts, taking into account the most probable use that may be made of it.

(2) Where an interest in land to be entered on the assessment roll does not include land, the requirements in paragraphs (1)(a) and (b) are met if the improvements are held or owned by the same holder or the same groups of holders in undivided ownership and if the improvements are situated on parcels of land that are contiguous or that would be contiguous if they were not separated by a watercourse, a thoroughfare or a public utility network.

Valuation

7.(1) The assessor must determine the assessed value of each interest in land on the basis of its actual value and must enter the assessed value on the assessment roll.

(2) Except where otherwise provided, the assessor must assess an interest in land at its actual value as if the holder held the full rights of ownership in that property off the reserve.

(3) The actual value of an interest in land is its exchange value on the free and open market, being the price most likely to be paid at a sale by agreement made under the following circumstances:

- (a) the vendor and the purchaser are willing, respectively, to sell and to purchase the interest in land and are not compelled to do so; and
- (b) the vendor and the purchaser are reasonably informed of the condition of the interest in land, of the use that can likely be made of it and of conditions in the property market.

(4) Where an interest in land is not likely to be sold by agreement, the assessor must determine the most likely sale price by taking into account the price the holder would be justified in paying and demanding if that person were both the purchaser and the vendor in the circumstances described in subsection (3).

(5) To determine the actual value of an interest in land, the assessor must take into consideration the objective effect of any potential benefits or disadvantages the interest in land may have on its most likely selling price.

(6) For the purposes of determining actual value under this section, the vendor is deemed to hold all of the rights of any holder, including a lessee or sub-lessee, in respect of an interest in land.

- (7) For the purposes of establishing the actual value under this section, the assessor must consider the
- (a) condition of the interest in land,
 - (b) property market conditions, and
 - (c) most likely use of the interest in land,

on July 1 of the second taxation year preceding the first of the taxation years for which the assessment roll is made.

(8) For the purposes of subsection (7), the condition of an interest in land includes its physical condition, its economic and legal situation, subject to subsection (6), and its physical surroundings.

(9) For the purposes of determining market conditions under subsection (7), the assessor may consider information relating to transfers of ownership that have occurred before or after the date referenced in that subsection.

(10) Where an event referred to in paragraphs 20(1) (f), (g), (h), (m) or (n) occurs after the date referred to in subsection (7), the assessor must take into account the condition existing immediately after the event regardless of any change in the condition of the interest in land arising from a cause other than the event referred to in this subsection, and the assessor must determine the most likely use in such a case to be the use inferred from the condition of the interest in land.

(11) When preparing the assessment roll, the assessor must equilibrate the assessed values set out in the assessment roll by adjusting some or all of the assessed values in order to eliminate, to the extent possible, the differences between the proportions of the actual value represented by the assessed values entered on the assessment roll.

Property Classes

8.(1) Council hereby establishes the property classes established by the Province as property categories for provincial property assessment purposes, for the purposes of assessment under this By-law and imposing taxes under the Taxation By-law.

(2) The property classes established under subsection (1) are set out in Schedule I to this By-law, and the assessor must use the corresponding provincial classification rules for each property category.

(3) The assessor must assess each interest in land according to the property classes established under this By-law.

(4) Where a property falls into two (2) or more property classes, the assessor must determine the portion of the property that falls within each property class and the assessed value of each portion.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

9.(1) The assessor may deliver a Request for Information to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(2) A person who receives a Request under subsection (1) must, within the time set out in the Request, provide to the assessor all the information required that is within the person's knowledge and produce all the documents required that are within the person's possession or control.

Inspections

10.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

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

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

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

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

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) The assessor must, every three (3) years, prepare a new assessment roll containing a list of every interest in land that is liable to assessment under this By-law.

(2) The assessor must

(a) complete the new assessment roll,

(b) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this By-law, and

(c) deliver a copy of the certified assessment roll to Council, on or after August 15 and no later than September 15 in the year preceding the first taxation year for which the assessment roll is made.

(3) If the assessor cannot complete and deliver the assessment roll before September 16, Council may by resolution fix a further deadline that is not later than November 1 in that year.

(4) If the assessor does not complete and deliver the assessment roll in accordance with subsections (2) or (3),

(a) the assessment roll in force in the previous taxation year must become the assessment roll for the next taxation year; and

(b) the assessor must complete and deliver a new assessment roll for the next two (2) taxation years in accordance with subsection (2) or (3).

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

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the area of the land comprising the interest in land;

(d) the classification of the interest in land;

(e) the assessed value by classification of the interest in land;

(f) the total assessed value of the interest in land;

(g) the net assessed value of the interest in land subject to taxation under the Taxation By-law; and

(h) any other information the assessor considers necessary or desirable.

(6) The assessment roll comes into force at the beginning of the first taxation year for which it is made and applies for that year and the next two (2) consecutive taxation years.

(7) Between certification of the assessment roll and the coming into force of the assessment roll, it may be used to fix any tax rate, prepare any budget and take any other steps that must or may be taken in advance respecting the taxation year for which the assessment roll is made.

Alterations to Assessment Roll

12.(1) Where the assessor alters the assessment roll under section 19, 20 or 21, or alters the assessment roll to reflect reconsideration decisions, the assessor must

(a) make the alteration by means of a certificate signed and dated by the assessor;

(b) initial the alterations made to the assessment roll; and

(c) deliver the certificate and a copy of the altered assessment roll to Council.

(2) Where the assessment roll is altered under this By-law, the alterations are an integral part of the assessment roll and are deemed to be effective as set out in sections 19, 20 and 21 as applicable.

(3) The assessor must not alter the assessment of an assessable property contrary to a decision of the Assessment Review Board or a court of competent jurisdiction in respect of that assessable property.

Validity of Assessment Roll

13. An assessment roll is effective from the time it comes into force and, unless altered in accordance with this By-law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll;
 - (ii) any defect, error or misstatement in any notice required; or
 - (iii) any omission to mail any notice required;
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll comes into force; and
- (c) remains in force for any taxation year for which it is made, even if it is the subject of an application for review, a proceeding before the Assessment Review Board, a proposal for alteration or a petition to have it set aside or quashed.

Ownership, Inspection and Use of Assessment Roll

14.(1) The assessment roll is the property of the First Nation.

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

[Note to First Nation: If the First Nation allows the assessment roll to be accessed online, consider including an additional provision that provides for that access, such as:

In addition to inspection under subsection (2), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.]

(3) 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.

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

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

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

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice with full particulars of the nature, extent and duration of the charge, to the assessor and request that the assessor add his or her name 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 subsection (1), 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 assessor must, on or before March 1 of the first taxation year for which the assessment roll is made, 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.

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

(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 interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) Where more than one (1) holder is entered on the assessment roll in respect of an assessable property, the assessor may mail the Assessment Notice to only one of them, indicating that it is intended for the addressee and for the other holders.

(6) Subject to subsection 14(3) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

Advance Assessment Information for Certain Properties

18.(1) The assessor may, for properties meeting the criteria established in subsection (2), give notice by registered mail to every holder named in the assessment roll in respect of each such assessable property, at the person's address on the assessment roll.

(2) This section applies to property that meets the criteria established by a regulation under the *Act Respecting Municipal Taxation* (Quebec) that prescribes a method of assessment for single-use property of an industrial or institutional nature.

(3) The notice under subsection (1) must

(a) be mailed on or before September 1 of the second year preceding the first taxation year for which the assessment roll is made;

(b) state that this section applies to the property;

(c) set out the method of assessment that applies to the property; and

(d) advise the holder of the property of the process set out in subsections (4) through (9).

(4) No later than February 15 of the year preceding the first taxation year for which the assessment roll is made, the assessor must communicate to the holder by registered mail

(a) the cost of improvements that are part of the property, and

(b) the depreciation that the assessor subtracts from that cost,

determined in accordance with the regulation referenced in subsection (2).

(5) If a holder disagrees with any aspect of the information communicated by the assessor under subsection (4), the holder must, before June 1 in the same year, communicate with the assessor by registered mail the holder's information respecting the cost of the improvements and the depreciation amount that the holder wishes to have acknowledged by the assessor.

(6) If a holder does not communicate with the assessor in accordance with subsection (5), only the information provided by the assessor under subsection (4) must be used by the assessor for the purposes of determining the assessed value of the improvements referenced in the notice.

(7) Where the holder has given notice under subsection (5), the following rules apply for determining the assessed value of the improvements:

(a) the assessor cannot determine a cost greater than that communicated, or subtract an amount less than the amount specified, in the assessor's communication under subsection (4); and

(b) the holder cannot, from the assessor or in an appeal to the Assessment Review Board, seek a cost that is less than that communicated, or an amount greater than that specified, by the holder under subsection (5).

(8) Subsection (7) does not apply where an event referred to in subsection 7(10) occurs.

(9) Before delivering the assessment roll to Council under section 11, the assessor must meet with the holder of a property given a notice under this section, where the holder requests such a meeting by registered mail before June 1 of the year preceding the first taxation year for which the assessment roll is made.

PART VII

ALTERING THE ASSESSMENT ROLL

Alteration by Assessor

19.(1) After the certification of the assessment roll under section 11 and before the following May 1, the assessor may propose to a holder of an interest in land that the entry of that interest in land on the assessment roll be altered or struck out, or that an entry be added to the assessment roll in respect of the interest in land.

(2) The assessor must make a proposal under subsection (1) by giving a written notice to the First Nation, the holder and to every person named on the assessment roll in respect of the interest in land, stating the proposed alteration and the right to appeal the proposed alteration as set out in subsection (3).

(3) A person referred to in subsection (2) may appeal an assessor's proposal under subsection (1) to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the notice given under subsection (2), and

(c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the notice was given in respect of the interest in land, and Part X applies to that appeal.

(4) If a Notice of Appeal is not given in accordance with subsection (3), the assessor must alter the assessment roll in accordance with the proposal under subsection (1).

(5) The assessor may, with the written consent of all persons referred to in subsection (2), alter the assessment roll in accordance with a proposal under subsection (1), before the expiry of the time set out in subsection (3).

(6) Except as provided in subsection (7), the assessor must not propose an alteration to the assessment roll in respect of an interest in land that is the subject of a request for reconsideration or an appeal before the Assessment Review Board.

(7) If an appeal is withdrawn before the Assessment Review Board makes a decision, the assessor may, within sixty (60) days of the withdrawal, propose a correction to an assessment in accordance with this section.

(8) Except as set out in this section, the assessor must not propose an alteration to the assessment roll that the assessor could make under section 20.

(9) Where the assessment roll is altered under this section, the assessor must mail a new Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

(10) Notwithstanding subsection (3), no request for a reconsideration may be made, and no appeal may be filed, in respect of an alteration made under this section after the day on which the assessor alters the assessment roll under subsection (4) or subsection (5).

Keeping the Assessment Roll Up to Date

20.(1) The assessor must alter the assessment roll to

- (a) make it consistent with a proposal as provided in section 19;
- (b) replace an entry quashed or set aside by a court of competent jurisdiction, to the extent that the court has not prescribed the content of the new entry and has not quashed the entire assessment roll or set the whole of it aside;
- (c) give effect to a change in the holder of an interest in land;
- (d) enter an interest in land improperly omitted, or remove an interest in land improperly included;
- (e) indicate that an interest in land is in part, not taxable, if that indication has been improperly omitted, or to remove such an indication if improperly entered;
- (f) indicate a decrease in the assessed value of an interest in land which results from a fire, or the destruction, demolition or disappearance of all or part of any improvements on the land;
- (g) indicate an increase in the assessed value of an interest in land resulting from the completion or deemed completion of a building as set out in subsection 5(7);
- (h) reflect that an interest in land has ceased to be taxable, or that an interest in land not entered on the assessment roll has become taxable;
- (i) reflect that a portion of the value of an interest in land has ceased to be taxable or has become taxable, or that the non-taxable portion of the value has increased or decreased;
- (j) reflect a change to the description of an interest in land, including resulting from a subdivision or consolidation of the interest in land;
- (k) reflect a change in the property class of the interest in land;
- (l) correct a clerical error, a miscalculation or any other material error;
- (m) indicate an increase or decrease in the assessed value of an interest in land due to the fact that water or sewer services become or cease to be available to service the interest in land; and
- (n) reflect an increase or decrease in the assessed value of an interest in land resulting from the imposition or removal of a legal restriction on the use of the interest in land.

(2) Despite subsection 7(7), the assessor must alter the assessment roll where an event referred to in subsection (1) occurred before July 1 of the second taxation year preceding the taxation year during which

the assessment roll first applies, where the assessment roll does not reflect the condition of the assessable property on that date.

(3) For the purposes of subsection (1), the assessor must make a required alteration to the assessment roll even where the reason for the alteration did not exist at the time of the assessment roll was made or was unknown to the assessor.

(4) Where necessary to comply with subsection (1), the assessor must make a new assessment for an interest in land as set out in this By-law.

(5) Alterations made under this section take effect as follows:

(a) those in paragraphs (1)(a) and (b) take effect from the day the assessment roll came into force;

(b) those in paragraphs (1)(d) and (e) have effect for the taxation year during which the alteration is made, and for the preceding taxation year if the assessment roll for that taxation year contained the same error;

(c) those in paragraphs other than paragraphs (1)(a), (b), (d) and (e) take effect from the date the alteration is made by the assessor, which must not precede the later of

(i) the date on which the event occurred that is the reason for the alteration, and

(ii) the first day of the taxation year preceding the taxation year during which the alteration is made.

(6) Where an alteration under this section takes effect from a date preceding the coming into force of the current assessment roll, the assessor must alter the assessment roll in force on that date by means of a separate certificate signed by the assessor.

(7) Where an assessment is altered under this section, the assessor must mail a new Assessment Notice to the First Nation and to every person named in the assessment roll in respect of the interest in land affected, stating the alteration and the right to appeal the alteration as set out in subsection (8).

(8) Any person may appeal an alteration under this section, other than an alteration under paragraph (1)(a), to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the notice given under subsection (7), and

(c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the new Assessment Notice was given in respect of the interest in land, and Part X applies to that appeal.

(9) An appeal under subsection (8) may only be in respect of that aspect of the assessment altered under this section.

(10) Where a person believes that an assessor should have made an alteration to an assessment under this section but has not done so, that person may appeal the alleged failure to alter the assessment for that property to the Assessment Review Board by delivering a Notice of Appeal under Part X at any time during the course of the current or subsequent calendar year.

Alteration to Comply

21.(1) The assessor must alter the assessment roll to make it comply

(a) with a decision of the Assessment Review Board, as soon as possible after the decision takes effect; and

(b) with a judgment of a court of competent jurisdiction, as soon as possible after the judgment takes effect, unless the judgment quashes or sets aside the whole assessment roll.

(2) An alteration made under subsection (1) has effect from the date fixed in the decision or judgment, or, failing that, from the date of coming into force of the assessment roll.

(3) Where an assessment is altered under this section, the assessor must mail a new Assessment Notice to the First Nation and to every person named in the assessment roll in respect of the interest in land affected, stating the alteration and stating that no request for a reconsideration and no appeal may be made in respect of the altered assessment.

Assessment Roll Quashed or Set Aside

22.(1) If the assessment roll is quashed or set aside as a whole by a court of competent jurisdiction, the assessor must prepare a new assessment roll in accordance with this By-law.

(2) A new assessment roll comes into force on the day it is delivered to Council in accordance with section 11.

(3) In the interval between the date the assessment roll is quashed or set aside and a new assessment roll is prepared, the preceding assessment roll must be the assessment roll in force under this By-law.

(4) Every provision of this By-law applies to a new assessment roll under this section, with the following adaptations:

(a) the new assessment roll must set out what the quashed or set aside assessment roll should have contained and the alterations made to that assessment roll that became effective after its coming into force must be noted in the new assessment roll with indications of the dates on which the alterations became effective;

(b) new Assessment Notices must be mailed [or e-mailed] within thirty (30) days after the coming into force of the new assessment roll, in accordance with section 17;

(c) appeals must be made within sixty (60) days after the date new Assessment Notices are mailed [or e-mailed], and a proposal for correction under section 19 may be made until the end of that sixty (60) day period; and

(d) any application to quash or set aside the new assessment roll or an entry on that assessment roll must be made within three (3) months or one (1) year, respectively, of the coming into force of the new assessment roll.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

23.(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 By-law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request and the facts under which the request is made.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
- (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

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

- (a) amend the assessment roll as necessary to reflect the modified assessment;
- (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
- (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

24.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this By-law.

(2) The Assessment Review Board must consist of not less than three (3) members, including:

- (a) at least one (1) member who is a member of the law society of the Province; and
- (b) at least one (1) member who has experience in assessment appeals in the Province; and
- (c) **[Note to First Nation: the following wording is optional:]** at least one (1) member who is a member of the First Nation but not a member of Council.

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

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

Remuneration and Reimbursement

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

25.(1) The First Nation must remunerate

- (a) the chair (or acting chair) at a rate of _____ dollars (\$_____) per hour [or day],
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 24(2)(a) or (b), at a rate of _____ dollars (\$_____) per hour [or day], and

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

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

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

Removal of Member

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

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

Conflicts of Interest

27.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation 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 By-law.

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

Appointment of Chair

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

- (2) The chair must
 - (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this By-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, 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

29.(1) 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 and the Assessment Review Board.

Duty of Member

30. In performing their duties under this By-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

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

Notice of Appeal

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

- (a) a completed Notice of Appeal
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

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

- (2) The grounds for an appeal may be in respect of one or more of the following:
 - (a) the assessed value of the property;
 - (b) the assessment classification of the property;
 - (c) the applicability of an exemption to the property;
 - (d) any alleged error or omission in an assessment or Assessment Notice; and
 - (e) the liability of the holder to taxation under the Taxation By-law.

Agents and Solicitors

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

Scheduling of Hearing

34.(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 thirty (30) 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

- 35.** The parties in a hearing are
- (a) the complainant;

- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

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

Timing for Hearing

37. Subject to section 49, the Assessment Review Board must commence and complete all appeal hearings within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

38.(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

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

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

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this By-law.

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

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

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

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

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

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

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

Maintaining Order at Hearings

40.(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), 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

41.(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) to all parties.

Quorum

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

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

Decisions

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

Combining Hearings

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

Power to Determine Procedures

45.(1) Subject to this By-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 to attend a pre-hearing conference.

Orders to Attend/Provide Documents

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

(2) Where an order is made under subsection (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable traveling expenses to attend and give evidence before the Assessment Review Board.

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

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

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

47. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

48. The Assessment Review Board may make orders for payment of costs by

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

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

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

Matters before the Courts

49. 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

50.(1) A complainant may withdraw an appeal under this By-law 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

51.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal to all parties.

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

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

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 51(1).

Delivery of Documents under this Part

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

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation;

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

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

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

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

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

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

PART XI

GENERAL PROVISIONS

Ownership and Access to Records

54.(1) The records gathered or prepared by the assessor for the preparation or updating of the assessment roll, whether or not they were used for such purpose, are the property of the First Nation.

(2) Except as set out in this By-law, no person has a right of access to the records referenced in subsection (1).

(3) A holder of assessable property may examine and take a copy of a record referenced in subsection (1) respecting that assessable property, if that record has been used as the basis for an entry on the assessment roll concerning that assessable property and has been prepared by the assessor.

(4) A person may, in writing, authorize an agent to access the records referenced in subsection (3) on their behalf, and that agent must use such records only for the purposes authorized by the holder.

Disclosure of Information

55. 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 By-law must not disclose the information or records except

- (a) in the course of administering this By-law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with section 54.

Disclosure for Research Purposes

56. Notwithstanding section 55, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

57. Nothing under this By-law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation By-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 or any notice given under this By-law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

58.(1) Where in this By-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 By-law, a notice

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

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

Interpretation

59.(1) The provisions of this By-law are severable, and where any provision of this By-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 By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

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

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

(4) This By-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 By-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.

Force and Effect

60. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the ___ day of _____, 20___, at _____ in the Province of British Columbia.

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

[Name] _____
Chief [please spell out the name]

[Name] _____
Councillor [please spell out the name]

[Name] _____
Councillor [please spell out the name]

[Name] _____
Councillor [please spell out the name]

SCHEDULE I
PROPERTY CLASSES

- (1) the category of non-residential immovables
- (2) the category of industrial immovables
- (3) the category of immovables consisting of six or more dwellings
- (4) the category of serviced vacant land
- (4.1) the category of agricultural immovables
- (5) the residual category

SCHEDULE II
REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the _____ *First Nation Property Assessment By-law, 20* __, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days 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 property may be made on the basis of the information available to the assessor.

Assessor for the _____ First Nation

Dated: _____, 20____ .

SCHEDULE III
NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "assessable property")

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to section ____ of the _____ *First Nation Property Assessment By-law, 20__*, the assessor for the _____ First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

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

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

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

The collection of information by the assessor is undertaken in compliance with the above-referenced legislation and may only be used and disclosed by the assessor and the First Nation in accordance with that legislation.

Assessor for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

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

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

(a) a complaint or appeal under the _____ *First Nation Property Assessment
By-law, 20__*;

(b) a review of an assessment to determine whether to seek a reconsideration or appeal of the
assessment; or

(c) other: _____
[insert description]

(Signature of Person Requesting Information)

Dated: _____, 20____.

SCHEDULE V
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

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

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

The interest in land is classified as:

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

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

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

AND TAKE NOTICE that you may appeal this assessment to the Assessment Review Board within sixty (60) days after the date on which this Assessment Notice was mailed or e-mailed to you. The Notice of Appeal must be in writing and in the form and accompanied by the fee specified in the _____ *First Nation Property Assessment By-law, 20__* .

Assessor for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE VI
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the _____ First Nation
[address]

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

[description of the interest in land as described in the Assessment Notice]

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

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

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

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20____.

SCHEDULE VII
NOTICE OF APPEAL TO ASSESMENT REVIEW BOARD

TO: Assessor for the _____ First Nation
[insert address for Assessor]

PURSUANT to the provisions of the _____ *First Nation Property Assessment By-law, 20__*,
I hereby appeal the assessment of the following interest in land:

[description of the assessable property, including the assessment roll number
as described in the Assessment Notice]

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

1. _____
2. _____
3. _____
4. _____

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

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

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

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20____.

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

SCHEDULE VIII
NOTICE OF WITHDRAWAL

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

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

Description of the interest in land: _____

Date of Notice of Appeal: _____

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20____ .

SCHEDULE IX
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

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

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing all relevant documents in your possession respecting this appeal.

AND TAKE NOTICE that you may file written submissions to the Assessment Review Board prior to the above noted hearing date at the following address, instead of appearing in person at the hearing.

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

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE X
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

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

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

THIS NOTICE REQUIRES you to [check the applicable boxes below]:

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

Date: _____, 20__

Time: _____ (A.M./P.M.)

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

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

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

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE XI
FORM OF ASSESSOR CERTIFICATION

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

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

(Signature of Assessor)

Dated: _____, 20____.