

## **ANNOTATED SAMPLE FIRST NATION PROPERTY ASSESSMENT LAW (NOVA SCOTIA)**

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

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

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

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

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

**FIRST NATION  
PROPERTY ASSESSMENT LAW, 20\_\_**

(NOVA SCOTIA)

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**EXPLANATORY NOTES & COMMENTS**

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

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

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

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

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the \_\_\_\_\_ First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the \_\_\_\_\_ First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

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

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

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

**PART I  
CITATION**

**Citation**

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

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

**PART II  
DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this Law:

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

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

“aquaculture property” means the land, land covered by water and complementary buildings used for aquaculture purposes, but does not include any residential property or the land used in connection with residential property;

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

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

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

This definition ensures that the assessor can determine the assessed value of each interest in land on reserve as if held in fee simple off reserve.

“assessment” means a value of property determined in accordance with this Law;

“Assessment Notice” means a notice containing the information set out in Schedule III and includes an amended assessment notice;

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

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

“assessment roll” means a roll prepared pursuant to this Law, and includes an amended assessment roll and an assessment roll referenced in subsection 10(3);

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

“base date” means the date prescribed by the Director of Assessment under the *Assessment Act* (Nova Scotia) for the purposes of determining the market value of assessable property;

The law provides for the same base date that is set by the Province.

“bed and breakfast establishment” means a private home in which the owner resides and provides accommodation to the travelling or vacationing public of a maximum of four bedrooms and a common living room and serves breakfast of which the cost is included in the price of the accommodation;

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

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

“commercial property” means all property except residential and resource property;

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

“complainant” means a person who commences an appeal of an assessment under this Law;

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

“farm property” means the land and complementary buildings used for agricultural purposes but does not include any residential property or the land used in connection with residential property;

“First Nation” means the \_\_\_\_\_ First Nation, being a band named in the schedule to the Act;

“forest property” means any land, excluding any buildings or structures on such land, not used or intended to be used for residential or commercial or industrial purposes or any combination of such purposes;

“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

(a) any building, fixture, structure or similar thing, other than land, that is included in the definition of “assessable property” in the *Assessment Act* (Nova Scotia), and

(b) poles and lines;

“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;

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

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

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

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

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

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

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

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

“party” in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

“poles and lines” includes any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains that are used to provide electric light, power, telecommunications, broadcasting, rebroadcasting, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;

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

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

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

“Province” means the province of Nova Scotia;

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

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

“residential property” means property used or intended to be used for residential purposes, but does not include the portion of a hotel or motel used for the purpose of lodging for the public or an apartment hotel;

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

“resource property” means

- (a) farm property,
- (b) aquaculture property,
- (c) forest property held by a person who holds less than fifty thousand (50,000) acres of forest property in the reserve,
- (d) land of a municipal water utility, excluding any building or structure on that land, and
- (e) community fishermen’s service buildings, occupied and used by boat owners who are licensed commercial fishermen, and the land used in connection with such buildings;

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

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

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

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

“Taxation Law” means the \_\_\_\_\_ *First Nation Property Taxation Law, 20\_\_* ;

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

“taxes” includes

- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(2)), paragraph (e.g. paragraph 9(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III ADMINISTRATION**

#### **Assessor**

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

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

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

The assessor must be qualified to assess real property for taxation purposes in the Province. [Assessment Law Standards](#) paragraph 1(b).

#### **Application of Law**

4. This Law applies to all interests in land.

The law applies to all interests in land in the reserve.

### **PART IV ASSESSED VALUE**

#### **Assessment and Valuation Generally**

5.(1) The assessor must assess all interests in land

The assessor is required to assess all properties subject to taxation, and all properties for which payments in lieu are made. The law could also require the assessment of additional properties.

(a) that are subject to taxation under the Taxation Law, including interests in land that would be non-assessable under provincial laws; and

(b) for which payments-in-lieu may be accepted by Council.

(2) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land on the assessment roll.

(3) The assessor must assess each property at its market value, such value being the amount which, in the opinion of the assessor, would be paid if it were sold on the base date in the open market by a willing seller to a willing buyer as if both the property and the parties were off the reserve.

Subsections 5(3) to (13) set out the basic rules for property assessment. These rules reflect provincial assessment practices. This provision requires the assessor to assess each interest in land at its market value.

(4) In forming his or her opinion under subsection (3), the assessor must have regard to the assessment of other properties, both on the reserve and in the vicinity of the reserve, to ensure that taxation falls in a uniform manner upon all residential and resource property, and in a uniform manner upon all commercial property in the reserve.

(5) Notwithstanding subsections (3) and (4), the assessment of a property must reflect the state of the property as it existed on the first day of December immediately preceding the filing of the assessment roll.

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

(6) Except as provided in this Law, the assessor must make no reduction in the assessed value of a property merely because the property is subject to any lien, mortgage, lease, claim, licence or other encumbrance.

(7) Where there is an easement or right-of-way appurtenant to any property, the assessment of the dominant tenement must be increased by the added value that in the opinion of the assessor it receives from the easement or right-of-way and the assessment of the servient tenement must be reduced by the amount that in the opinion of the assessor the value has lost because of the easement or right-of-way.

(8) Property in which there exists any life or similar tenancy or estate, arising otherwise than by a lease, must be assessed to the life tenant or person entitled to possession as if that person were the owner in fee simple off the reserve, but if the remainderman, or all the remaindermen if there are more than one (1), request the assessor in writing to do so, the property may thereafter be assessed to the remainderman or remaindermen as if that person or persons were the owner in fee simple off the reserve.

(9) Whenever two (2) or more persons are, either as business partners, joint tenants, tenants in common or by any other kind of joint interest, the holders of any property, the names of each of them, or of so many of them as can be ascertained by diligent inquiry, must be entered on the assessment roll and the assessment may be apportioned among them to the best of the assessor's judgment or the property may be assessed as a unit to all of the holders known to the assessor.

(10) Where the holder of any property is unknown to the assessor, the property shall be duly assessed if entered on the assessment roll in the name of “holder unknown”.

(11) When the assessor believes that the holder formerly assessed is deceased, the assessor may assess property in the name of the “Estate of \_\_\_\_\_ (giving name of deceased former holder), deceased”.

(12) Property under the control of a person as executor, administrator, trustee, guardian or agent may be assessed in that person’s name in his or her representative capacity, and the assessment and any subsequent proceedings must be kept separate and distinct from those based on assessment of the property held by that person in his or her own right.

(13) Where property referred to in subsection (12) is under the control of more than one (1) person, the assessor is not required to serve all of them with an Assessment Notice or any other notice required to be given, but notice given to any one of them is deemed to be notice given to all of them.

(14) The assessor must assess property that is non-assessable under provincial legislation and must not apply any exemptions from taxation provided for in provincial legislation and standards.

This provision ensures that the assessor does not apply provincial assessment exemptions. Exemptions must be set out in the First Nation’s laws in order to apply.

(15) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

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

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

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

### **Assessment and Valuation - Specific Rules**

6.(1) Where in determining the assessment of a hotel or motel it is necessary to determine the value of the personal property used in the operation of the hotel or motel, the personal property is deemed to have a value equal to fifteen percent (15%) of the value of the hotel or motel.

These provisions set out assessment rules for specific types of property. These rules reflect provincial assessment practices.

(2) For greater certainty, nothing in subsection (1) shall be construed to mean that personal property used in respect of the operation of a hotel or motel is assessable property.

(3) In calculating the acreage of forest property, the assessor must include, as forest property held by a person, any forest property held by that person either in his own name or in the name of another, be it by trust, a corporation in which that person owns a majority of the voting shares, a subsidiary wholly owned corporation, a subsidiary controlled corporation or otherwise.

(4) The assessor must assess a pipeline in the name of its owner as a separate assessment from the land on, in, under, along or across which it is located, and a pipeline must be assessed notwithstanding that it is located on, in, under, along or across lands exempt from taxation or lands that are non-assessable under provincial legislation.

(5) Notwithstanding subsection 5(3), a pipeline market value for assessment purposes may be calculated as follows:

(a) the assessed value of a pipeline is the base cost for each pipe or class of pipe in the pipeline prescribed by provincial regulations less depreciation in the pipeline determined in accordance with the depreciation rate prescribed by such regulations; and

(b) the depreciation of a pipeline that is relocated continues as if the pipeline were not relocated.

(6) The assessor must assess poles and lines in the name of their owner as a separate assessment from the land on, in, under, along or across which it is located, and poles and lines must be assessed notwithstanding that they are located on, in, under, along or across lands exempt from taxation or lands that are non-assessable under provincial legislation.

### **Property Classes**

7.(1) Council hereby establishes the property classes of residential property, commercial property and resource property for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

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

(2) When preparing an assessment of property, the assessor must designate each property as being residential property, commercial property or resource property, or partly one and partly another.

(3) In designating a property class to each property, the assessor must use the provincial classification rules for each property class.

(4) Where a property is in part one of, and in part another one or more of, residential property, commercial property or resource property, the assessor must enter on the assessment roll the value of each such part.

(5) Notwithstanding any other section of this Law, the assessor must classify a bed and breakfast establishment as residential property.

(6) The assessor must classify farm property as resource property.

(7) The assessor must classify forest property as resource property.

The law must use the same classification rules as are applied in the Province. [Assessment Law Standards](#) subsection 3.1.

Where an interest in land includes two or more property uses, the assessor must determine the portioned value of each part.

## **PART V REQUESTS FOR INFORMATION AND INSPECTIONS**

### **Requests for Information**

8.(1) The assessor may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule I, to a holder, a person who has disposed of assessable property, or any other person that in the reasonable opinion of the assessor may have information to assist the assessor in the administration of this Law.

(2) A person to whom a request has been delivered under subsection (1) must provide the assessor all reasonable assistance and must provide the information requested by answering and completing the request with a true statement of the particulars requested by the assessor, and must sign and return the information to the assessor within thirty (30) days from the date of delivery, or a longer period as specified in the notice.

The assessor is given the authority to request information respecting a property for any purpose related to the administration of this law.

(3) Information received under subsection (2) does not bind the assessor nor excuse the assessor from making due inquiry to ascertain its correctness, and notwithstanding such information the assessor may assess any property at such assessment as the assessor believes to be just and correct, or may omit from the assessment roll a person's name or any property which that person claims to own if the assessor believes the person is not liable to be placed on the roll or to be assessed for such property.

## **Inspections**

9.(1) The assessor may, at all reasonable times enter upon and inspect any lands or premises, or any property on such lands and premises, for the purposes of making an assessment.

(2) Every person must give to the assessor all necessary information requested by him or her for the purposes of enabling the assessor to properly assess the property of that person.

(3) 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.

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

## **PART VI**

### **ASSESSMENT ROLL AND ASSESSMENT NOTICE**

#### **Assessment Roll**

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(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;
- (b) a concise description of the interest in land;
- (c) the classification of the interest in land;

The law must require the completion of an annual assessment roll by the date set out in the law. [Assessment Law Standards](#) subsection 5.1.

This information must be included on the assessment roll. [Assessment Law Standards](#) subsection 5.2.

- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor deems necessary.

**[Note to First Nation: Include the following language only if this Law is repealing and replacing an existing property assessment law:**

**(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 56 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.]**

#### **Certification by Assessor**

**11.** On completion of an assessment roll, the assessor must

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

#### **Amendments to Assessment Roll**

**12.(1)** Where the assessor amends the assessment roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

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

**(2)** Where the assessment roll is amended under this 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 section 11.

For First Nations whose laws are replacing transitioned section 83 assessment by-laws, subsection 10(3) should be included to clarify that an assessment roll made under the previous law is valid.

The assessor must complete the assessment roll, certify that the roll was completed in accordance with the requirements in the law, and deliver the roll to Council, by the date set out in the law. [Assessment Law Standards](#) subsection 5.2 and 5.3.

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

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

### **Validity of Assessment Roll**

**13.** An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
  - (i) omission, defect or error committed in, or with respect to, the assessment roll,
  - (ii) defect, error or misstatement in any notice required, or
  - (iii) omission to give any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

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

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

### **Inspection and Use of Assessment Roll**

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

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

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

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

- (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.

The law must provide for the assessment roll to be available for inspection by any person. [Assessment Law Standards](#) paragraph 5.3(c).

The law must include a prohibition on using information in an assessment roll for solicitation purposes. [Assessment Law Standards](#) paragraph 5.3(d).

## 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(1) or are otherwise accessible to the public.

## Chargeholders

16.(1) Any person holding a financial charge on assessable property may, at any time, give notice, with full particulars and evidence of the nature, extent and duration of the charge, to the assessor 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 assessor, on being satisfied with the evidence provided respecting the charge, 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 completion of the assessment roll 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.

The law must include a procedure where holders can apply to have their personal information omitted or obscured from any assessment roll available for public inspection. [Assessment Law Standards](#) paragraph 5.3(e).

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

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

The law must provide for assessment notices to be delivered to all persons named on the assessment roll in respect of an assessable property. Under section 10, the roll must be completed by December 31. [Assessment Law Standards](#) subsection 7.1.

(2) If a person who is assessed in the assessment roll dies either before or after the completion of the assessment roll, the assessor may mail the Assessment Notice to the deceased's executors or administrators or one of them and if no executor or administrator has been appointed, or if they are not known to the assessor, the assessor may mail the notice to a person whom the assessor believes to have an interest in the property, or it may be posted on the property assessed.

(3) 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 assessor.

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

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

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

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays the fee of \_\_\_\_\_ dollars (\$\_\_\_), the information contained in the current Assessment Notice.

(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).

## **PART VII**

### **AMENDMENTS TO THE ASSESSMENT ROLL**

#### **Omissions, Errors and Changes in Assessment Roll**

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

**18.(1)** If in any taxation year after the certification of the assessment roll under section 11, the assessor discovers that property liable to assessment has been omitted from the assessment roll, the assessor must before the end of the taxation year assess the property and amend the assessment roll, and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

(2) Where in any taxation year after certification of the assessment roll under section 11, the assessor determines that

- (a) property has been assessed in the name of someone other than the holder,
- (b) property has been entered on the assessment roll in error,
- (c) property has been improperly classified,
- (d) property has been improperly assessed as taxable or exempt, or
- (e) a gross and manifest error has occurred in the assessment,

the assessor may, at any time before the end of the taxation year in respect of which the assessment roll has been certified, amend the assessment roll to correct the error and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

(3) If the assessor discovers that any property exempt from taxation ceases to be so exempt on or before the first day of March in any taxation year, the assessor must amend the assessment roll to reflect the change and classify the property according to its current use, and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

(4) If the assessor is notified by a holder or otherwise determines that a property has become exempt from taxation during a taxation year, the assessor must amend the assessment roll to reflect the change and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

The assessor must, before the end of the taxation year, assess any assessable property that was omitted from the roll, amend the roll and send an amended assessment notice to all persons named on the assessment roll in respect of the interest in land affected.

This subsection sets out circumstances where the assessor may amend the roll after the roll is certified. Where the assessment roll is amended under this subsection, the assessor must send an amended assessment notice to all persons named on the assessment roll in respect of the interest in land affected.

The assessor must amend the roll where an exempt property becomes taxable before March 1 in any year, and send an amended assessment notice to all persons named on the assessment roll in respect of the interest in land affected.

The assessor must amend the roll where advised that property has become exempt, and send an amended assessment notice to all persons named on the assessment roll in respect of the interest in land affected.

## Improper Classification of Commercial Property

19.(1) If in any taxation year after the certification of the assessment roll under section 11, the assessor discovers that property liable to assessment has been improperly classified as other than commercial property, the assessor must before the end of the taxation year assess the property and amend the assessment roll, and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

Where commercial property has not been properly classified, or non-commercial property has been assessed as commercial. The assessor must assess the property, amend the roll and send an amended assessment notice to all persons named on the assessment roll in respect of the interest in land affected.

(2) If in any taxation year after the certification of the assessment roll under section 11, the assessor discovers that property liable to assessment has been improperly classified as commercial property, the assessor must before the end of the taxation year assess the property and amend the assessment roll, and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

## 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.

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

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

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

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

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

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) 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.

The assessor must complete the reconsideration within twenty-one days after a request is received. The law can provide for a longer timeframe; however, the entire process must be completed before the appeal deadline.

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

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

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

If the assessment is amended, the assessor must send amended assessment notices to all persons who received the original assessment notice for the property.

The requester must withdraw any appeal filed in respect of the assessment.

## PART IX

### ASSESSMENT REVIEW BOARD

#### Council to Establish Assessment Review Board

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

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

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

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

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

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

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

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

### Remuneration and Reimbursement

**[Note to First Nation: The sample wording below provides for three 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.]**

22.(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 21(2), at a rate of \_\_\_\_\_ dollars (\$\_\_\_\_\_) per hour [or day], and

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

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

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

The law must set out the remuneration that will be paid to members of the Assessment Review Board. [FMA](#) subsection 5(4). If the law sets fixed rates, the First Nation must amend the law if it wishes to make changes to the rates.

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

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

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses 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;

(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 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**

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

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

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

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before 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**

**25.**(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.

### **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

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

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

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

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

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

### **Duty of Member**

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

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

## **PART X**

### **APPEAL TO ASSESSMENT REVIEW BOARD**

#### **Appeals**

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

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

#### **Notice of Appeal**

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

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

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

If a fee is charged to initiate an appeal it must not exceed thirty dollars. [Assessment Law Standards](#) subsection 9.2.

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

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

(2) An appeal is commenced by delivery of a 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:

The law must allow an appeal on at least the grounds set out in paragraphs 29(3)(a) to (d). Ground (e) is optional. [Assessment Law Standards](#) subsection 9.1.

- (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 Law.

(4) Where an appeal is commenced with respect to an assessment amended under section 18 or 19, the appeal must be confined to the amendment.

(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.** 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**

**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.

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

(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.** The parties in a hearing are

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

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

### **Delivery of Documentation**

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

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

### **Timing for Hearing**

**34.** Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

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

### **Daily Schedule**

**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 a reasonable opportunity to be heard at a hearing.

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

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

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

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

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

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

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

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

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

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

### **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), 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:

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

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

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

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

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

### **Quorum**

**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 the next day that is not a holiday, and so on from day to day until there is a quorum.

### **Decisions**

**40.** 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**

**41.** 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 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.

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

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

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

(2) 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 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 paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

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

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

- (a) the chair must sign and issue an Order to Attend/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;
- (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.

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

## Adjournments

**44.** 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

**45.** 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, vexatious, frivolous or abusive.

## Matters before the Courts

**46.** 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.

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

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

## Delivery of Decisions

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

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

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

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

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

(4) The assessor must make any changes to 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 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;

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

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

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

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

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

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

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

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

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

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

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

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

## **Appeals**

**50.(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).

There is a right of appeal from a decision of the Assessment Review Board. The law can impose a time limit of not less than thirty days for an appeal to be made.

## PART XI GENERAL PROVISIONS

### Disclosure of Information

**51.**(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the 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

**52.** Notwithstanding section 51,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where
  - (i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

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

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

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

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

## Validity

**53.** Nothing under this Law must be rendered void or invalid, nor must the validity of any general or individual assessment or the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

## Notices

**54.(1)** Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

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

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

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

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

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

## Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

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

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

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

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

## Repeal

56. The \_\_\_\_\_ First Nation Property Assessment By-law, 20\_\_\_\_, as amended, is hereby repealed in its entirety.]

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

## Force and Effect

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_, in the Province of Nova Scotia.

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

A quorum of Council consists of \_\_\_\_\_ (\_\_\_\_) members of Council.

\_\_\_\_\_  
[Name]  
Chief [please spell out name]

\_\_\_\_\_  
[Name]  
Councillor [please spell out name]

## SCHEDULES:

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

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