

**WASAUKSING FIRST NATION  
PROPERTY ASSESSMENT LAW, 2018**

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WHEREAS:

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

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

C. The Council of the Wasauksing 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 Wasauksing First Nation duly enacts as follows:

**PART I**

**CITATION**

**Citation**

1. This Law may be cited as the *Wasauksing First Nation Property Assessment Law, 2018*.

**PART II**

**DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*;

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

“assessed value” means, in relation to an interest in land, the amount of money the fee simple of that interest, if unencumbered and held off the reserve, would realize if sold at arm’s length by a willing seller to a willing buyer, as determined under this Law;

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

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

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

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll prepared pursuant to this Law;

“assessor” means a person appointed by the 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 Law;

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

“eligible increase” has the meaning prescribed by the Province under the *Assessment Act*, R.S.O 1990, c. A.31;

“general reassessment” means the updating of assessments as a result of the application of a new valuation day under subsection 5(3) or 5(4);

“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 “land”, “real property” and “real estate” in the *Assessment Act* (Ontario) and any manufactured home;

“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;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

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

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

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

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

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

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

“property class” means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;

“Province” means the province of Ontario;

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

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

“secretary” means the secretary of the Assessment Review Board appointed under subsection 26(1);

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

“Taxation Law” means the *Wasauksing First Nation Property Taxation Law, 2018*;

“Tax Notice” has the same meaning as under the Taxation Law;

“taxation year” means the calendar 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 Wasauksing, and all penalties, interest and costs added to taxes under such a law; and

“Wasauksing” means the Wasauksing First Nation, being a band named in the schedule to the Act.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(9)(a)), subparagraph (e.g. subparagraph 19(1)(b)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

### **PART III**

#### **ADMINISTRATION**

##### **Assessor**

3.(1) The Council shall 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.

(2) An assessor appointed by the Council shall be qualified to conduct assessments of land in the Province.

##### **Application of Law**

4. This Law applies to all interests in land.

### **PART IV**

#### **ASSESSED VALUE**

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

5.(1) The assessor shall assess

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which payments-in-lieu may be accepted by Council; and
- (c) non-taxable interests in land, as directed by the Council.

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

(3) For the period consisting of the three taxation years from 2018 to 2020, interests in land are valued as of January 1, 2016 and subsection (10) does not apply.

(4) For each period consisting of four taxation years subsequent to 2020, interests in land are valued as of January 1 of the year preceding the first of those four taxation years.

(5) Where an easement is appurtenant to any interest in land, it shall be assessed in connection with and as part of the interest in land at the added value it gives to the interest in land as the dominant tenement, and the assessment of the interest in land that, as the servient tenement, is subject to the easement shall be reduced accordingly.

(6) A restrictive covenant running with the interest in land shall be deemed to be an easement within the meaning of subsection (5).

(7) The assessor shall not make an assessment against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed instead of the deceased

person, the assessor may enter, instead of the name, the words “Representatives of A.B., deceased” (giving the name of the deceased person).

(8) Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll.

(9) Except as otherwise provided in this Law, for the purposes of the assessment of interests in land the assessor shall use

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

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

(10) If the assessed value of an interest in land increases because of a general reassessment, the assessed value of the interest in land shall be reduced according to the following rules:

(a) for the first taxation year to which the general reassessment applies, the assessed value of the interest in land is reduced by an amount equal to seventy-five percent (75%) of the eligible increase;

(b) for the taxation year following the taxation year in paragraph (a), the assessed value of the interest in land is reduced by an amount equal to fifty percent (50%) of the eligible increase;

(c) for the taxation year following the taxation year in paragraph (b), the assessed value of the interest in land is reduced by an amount equal to twenty-five percent (25%) of the eligible increase.

### **Classification**

6.(1) The Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The day as of which an interest in land shall be classified for a taxation year is June 30 of the previous year.

(3) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor shall use the provincial classification rules for each property class, including any subclasses.

(4) The assessor shall

(a) assess interests in land according to the property classes established under this Law; and

(b) where a property falls into two (2) or more property classes, determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

## **PART V**

### **INFORMATION AND INSPECTIONS**

#### **Request for Information**

7.(1) The assessor may send a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person shall 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 Law.

(2) A person who receives a Request under subsection (1) shall, 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.

(3) The assessor may apply to a court of competent jurisdiction for an order directing a person to comply with a request made under this section.

### **Inspections and Information**

**8.**(1) The assessor, upon producing proper identification, shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for any purposes related to the assessment of that interest in land.

(2) Every adult person present on land when the assessor visits the land in the performance of his or her duties shall upon request give to the assessor all the information in his or her knowledge that will assist the assessor to make a proper assessment of the land and improvements and to obtain the information the assessor requires with respect to any person whose name the assessor is required to enter on the assessment roll or concerning whom the assessor is required to obtain any information for the purpose of this Law.

(3) The assessor is not bound by any statement or information delivered under section 7 or this section nor does it excuse the assessor from making due inquiry to ascertain the correctness of the statement or information and, despite any such statement or information, the assessor may assess every person for the amount that the assessor believes to be just and correct and may omit from the assessment roll the person's name or any interest in land that the person claims to hold if the assessor has reason to believe that the person is not entitled to be placed on the roll or to be assessed for the interest in land.

## **PART VI**

### **ASSESSMENT ROLL**

#### **Assessment Roll**

**9.**(1) Except as provided in sections 17, 18 and 19, assessments of interests in land under this Law shall be made annually at any time between January 1 and the second Tuesday following December 1.

(2) The assessor shall complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law not later than the second Tuesday following December 1 of the year before the taxation year.

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

- (a) the name and address of the holder of the interest in land;
- (b) a description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land; and
- (f) any other information the assessor considers necessary or desirable.

#### **Certification by Assessor**

**10.** On completion of an assessment roll and no later than the second Tuesday following December 1 in the year in which the assessments are made, the assessor shall

- (a) certify in writing or electronically, substantially in the form set out in Schedule X, 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 the Council.

### **Amendments to Assessment Roll**

**11.(1)** Where the assessor amends the assessment roll under section 17, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor shall

- (a) date and initial amendments made to the assessment roll, in writing or electronically, and
- (b) report the change or correction to the Council.

(2) Where the assessor amends the assessment roll or creates a supplementary assessment roll under this Law, the changes are an integral part of the assessment roll and, except as provided in subsection 19(7), are deemed to be effective as of the date the assessment roll was certified under section 10.

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

### **Validity of Assessment Roll**

**12.** 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 mail any notice required; and
- (b) for all purposes, the assessment roll of Wasauksing until the next certified assessment roll.

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

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

(2) In addition to inspection under subsection (1), the 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 shall 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 tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration substantially in the form set out in Schedule III

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

**14.(1)** On application by a holder and where directed by the tax administrator, the assessor shall omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll.

(2) The tax administrator may direct the assessor as set out in subsection (1) 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.

(3) Where the assessor omits or obscures information under subsection (1), such information shall be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

### **Chargeholders**

**15.(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 their 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 subsection (1), the assessor shall 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.

## **PART VII**

### **ASSESSMENT NOTICES**

#### **Assessment Notice**

**16.(1)** The assessor shall, no later than fourteen (14) days before the assessment roll is completed, 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) Notwithstanding subsection (1), the assessor shall mail out the Assessment Notice in that subsection on or before the day that the tax administrator mails out Tax Notices under the Taxation Law.

(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 is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(4) Where a person named on the assessment roll provides the tax administrator with a written request that the Assessment Notice be delivered to the address stated in the request, the tax administrator must advise the assessor of the request and the assessor must thereafter deliver the Assessment Notice to the recipient at the requested address.

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

(6) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

## **PART VIII**

### **ERRORS AND OMISSIONS IN ASSESSMENT ROLL**

#### **Correction of Errors in the Assessment Roll**

**17.(1)** Any time before the certification of the assessment roll under section 10, the assessor may correct any defect, error, omission or misstatement in any assessment and amend the roll accordingly.

(2) If prior to the end of the current taxation year or all or part of the preceding year, and as a result of an amendment to this Law or an amendment to any provincial legislation referred to under subsection 5(9),

(a) the classification of an interest in land is changed and taxes have been levied on the interest in land that exceed the amount of taxes that would have been levied if it had been classified in accordance with the change,

- (b) an interest in land becomes exempt from taxation, or
- (c) the method of determining the assessed value of an interest in land is changed,

then the assessor shall make any assessment necessary to reflect the change and amend the assessment roll accordingly.

(3) The assessor may, at any time during the taxation year, correct any error in the assessment or classification of a property that has resulted from incorrect factual information about the property, and not from a change in opinion as to assessed value.

### **Omissions and Incorrect Exemptions**

**18.**(1) If after the assessment roll has been certified under section 10, the assessor is informed that

- (a) an interest in land that is liable to assessment has been in whole or in part omitted from the assessment roll, or
- (b) an interest in land that is liable to taxation has been entered on the assessment roll as exempt from taxation,

for the current taxation year or for any part of either or both of the last two (2) preceding taxation years, and no taxes have been levied on that interest in land, the assessor shall make any additional assessment necessary to rectify the omission.

(2) As an exception to subsection (1), if a court or tribunal has decided that the interest in land is not liable to taxation, the assessor shall not make any additional assessment.

(3) For the purposes of subsection (1), “omitted” includes the invalidation or setting aside of an assessment by any court or assessment tribunal on any ground except that the interest in land is not liable to taxation.

(4) If subsection (1) applies with respect to an interest in land or a portion of an interest in land, the assessor, in addition to making an additional assessment, may also change the classification of the interest in land.

(5) If the assessor makes an assessment or changes a classification under this section, the assessor shall make the appropriate changes

- (a) on a supplementary assessment roll and forward the supplementary roll to the tax administrator at the earliest opportunity; and
- (b) on the assessment roll for the next year, even if the day as of which land is valued for the next year is the same as for the current year.

### **Supplementary Assessments and Classifications**

**19.**(1) If, after Assessment Notices have been given under subsection 16(1) and before the last day of the current taxation year to which that roll applies,

- (a) an increase in value occurs which results from the erection, alteration, enlargement or improvement of any building, structure, machinery, equipment or fixture or any portion thereof that commences to be used for any purpose, or
- (b) land or a portion of land ceases,
  - (i) to be exempt from taxation,
  - (ii) to be in the farm property class,
  - (iii) to be land in the managed forests property class, or
  - (iv) to be classified in a subclass of land,

the assessor may make any additional assessment that may be necessary to reflect the change.

(2) If, during the taxation year or the period after June 30 in the preceding taxation year, a change event occurs that would change the property class that all or part of an interest in land is in, the assessor may change the classification accordingly, including any subclass, for the current taxation year.

(3) For the purposes of subsection (2), “change event” includes:

- (a) a change in the use of all or part of the interest in land; and
- (b) an act or omission that results in all or part of the interest in land ceasing to be in a property class.

(4) If subparagraphs (1)(b)(ii) or (iv) apply with respect to an interest in land or a portion of an interest in land, the assessor, in addition to making an additional assessment, may also change the classification of the interest in land.

(5) If, before [date], the assessor determines that property that was exempt from taxation under the Taxation Law has become taxable, the assessor shall make an entry on a supplementary assessment roll.

(6) If the assessor makes an assessment or classification under this section, the assessor shall make the appropriate changes

- (a) on a supplementary assessment roll and forward the supplementary roll to the tax administrator at the earliest opportunity; and
- (b) on the assessment roll for the next year, even if the day as of which the interest in land is valued for the next year is the same as for the current year.

(7) If the assessor could have made an assessment or classification under this section but did not, the appropriate changes shall be made on the assessment roll for the next year, even if the day as of which the interest in land is valued for the next year is the same as for the current year.

(8) An amendment made under this section applies for the portion of the taxation year left remaining after the change occurred if the assessment had been made in the usual way.

### **Amended Assessment Notice**

**20.** The assessor shall, at the earliest opportunity, mail or email (where subsection 16(3) applies) an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected if the assessor does any of the following under the provisions of this Law:

- (a) amends the assessment roll;
- (b) makes an additional assessment under section 18 or 19; or
- (c) changes the classification of an interest in land under section 18 or 19.

## **PART IX**

### **RECONSIDERATION OF ASSESSMENT**

#### **Reconsideration by Assessor**

**21.(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 Law.

(3) A request for reconsideration of an assessment shall

- (a) be delivered to the assessor at the address, or e-mail address, indicated on the Assessment Notice 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 V; and

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

(4) The assessor shall consider the request for reconsideration and, within sixty (60) 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 shall

(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 shall not appeal the modified assessment and shall withdraw any Notice of Appeal filed in respect of the assessable property.

## **PART X**

### **ASSESSMENT REVIEW BOARD**

#### **Council to Establish Assessment Review Board**

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

(2) The Assessment Review Board shall consist of three (3) members, including

(a) at least one (1) member who is a practising or non-practising member in good standing of the Law Society of Ontario;

(b) at least one (1) member who has experience in assessment appeals in Ontario, and may include a person who is a member of Wasauksing but not a member of Council.

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

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the 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**

23.(1) Wasauksing shall remunerate

(a) the chair (or acting chair) at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincially-appointed adjudicative tribunal;

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in paragraph 22(2)(a) or (b), at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincially-appointed adjudicative tribunal; and

(c) a member (or replacement member appointed to act) other than those referenced in paragraphs (a) and (b), at the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincially-appointed adjudicative tribunal,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by the Council, calculated in accordance with subsection (4).

(2) For clarity, a reference in subsection (1) to the maximum rate established by the Province does not include a rate set for persons appointed in their professional capacity or to a labour-related tribunal.

(3) The remuneration under subsection (2) shall be calculated as follows:

(a) a member of the Assessment Review Board shall be paid the applicable per diem rate where the member spends more than four (4) hours of time on the activities of the Assessment Review Board in a twenty-four (24) hour day; and

(b) a member of the Assessment Review Board shall be paid one-half ( $\frac{1}{2}$ ) of the applicable per diem rate where the member spends four (4) hours or less of time on the activities of the Assessment Review Board in a twenty-four (24) hour day.

(4) Wasauksing shall 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 the member's duties.

### **Conflicts of Interest**

**24.**(1) A person shall 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 Wasauksing or a member of Council;

(c) is an employee of Wasauksing; or

(d) has financial dealings with Wasauksing 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 Wasauksing does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

**25.**(1) The Council shall, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair shall

(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 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, the Council shall designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

### **Duties of the Tax Administrator**

**26.** The tax administrator shall

- (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**

**27.** The 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) has three (3) absences from hearings of the Assessment Review Board, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or
- (c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

### **Duty of Member**

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

## **PART XI**

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

#### **Appeals**

**29.** The Assessment Review Board shall hear and determine appeals made under this Part.

#### **Notice of Appeal**

**30.(1)** Any person, including without limitation Wasauksing 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, or information contained in the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within ninety (90) 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.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property; and
- (d) any alleged error or omission in an assessment or Assessment Notice.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal shall be confined to the supplementary assessment.

(5) The assessor must deliver any Notice of Appeal received by the assessor to the chair of the Assessment Review Board and to the tax administrator.

### **Agents and Solicitors**

**31.** 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**

**32.**(1) On delivery of a Notice of Appeal to the assessor, the chair shall, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair shall, at least twenty (20) 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.

(3) In any year where the Assessment Review Board will conduct more than one (1) hearing, the chair shall, where possible, schedule the hearings on the same day or on consecutive days.

### **Parties**

**33.** 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**

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

### **Timing for Hearing**

**35.** Subject to subsection 47(1), the Assessment Review Board shall 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.

### **Daily Schedule**

**36.**(1) The chair shall

- (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 shall 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**

**37.**(1) The Assessment Review Board shall 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 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 shall be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

(11) In determining the value at which any interest in land shall be assessed, the Assessment Review Board shall have reference to the value at which similar interests in land in the vicinity are assessed and adjust the assessment of the land to make it equitable with that of similar interests in the vicinity if such an adjustment would result in a reduction of the assessment of the interest in land.

### **Maintaining Order at Hearings**

**38.**(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**

**39.**(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 shall give the complainant an opportunity to make submissions to the Assessment Review Board.

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

### **Quorum**

**40.**(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 shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

### **Decisions**

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

### **Combining Hearings**

**42.** The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations 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**

**43.(1)** Subject to this Law, the Assessment Review Board has the power to control its own procedures 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 or Produce Documents**

**44.(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 shall 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 shall sign and issue an Order to Attend/Produce Documents and the party shall serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness shall 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**

**45.** The Assessment Review Board may

- (a) hear all appeals or assessor recommendations 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**

- 46.** 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.

### **Reference on Question of Law**

**47.(1)** At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case shall be in writing and filed with the court registry and shall include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board shall

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

### **Matters before the Courts**

**48.** 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 shall be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing shall 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 shall be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

**49.(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 shall dismiss the matter set for its consideration.

### **Delivery of Decisions**

**50.(1)** The Assessment Review Board shall, at the earliest opportunity and no 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 on request and payment of a fee of fifty dollars (\$50).

(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 shall not be obscured or omitted.

### **Delivery of Documents under this Part**

**51.(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 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 of the corporation, 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**

**52.**(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) shall be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

## **PART XII GENERAL PROVISIONS**

### **Disclosure of Information**

**53.**(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 shall 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 shall 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**

**54.** Notwithstanding section 53,

- (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) The Council may disclose information and records to a third party for research purposes,

including statistical research, in an identifiable form, where

- (i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
- (ii) the third party has signed an agreement with the Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

### **Validity**

**55.** Nothing under this Law shall be rendered void or invalid, nor shall 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 or any notice given under this Law; or
- (c) a failure of Wasauksing, tax administrator or the assessor to do something within the required time.

### **Notices**

**56.(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 shall 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
- (c) given by personal delivery or courier is deemed received upon delivery.

### **Interpretation**

**57.(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 shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this 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 shall be construed as being remedial and shall 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 shall be construed as being inserted for convenience of reference only.

**Force and Effect**

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

THIS LAW IS HEREBY DULY ENACTED by the Council on the \_\_\_\_\_ day of \_\_\_\_\_ , 2018, at Wasauksing, in the Province of Ontario.

A quorum of the Council consists of four (4) members of Council.

\_\_\_\_\_  
Chief Warren Tabobandung

\_\_\_\_\_  
Councillor Vincent Chechock

\_\_\_\_\_  
Councillor Theresa McInnes

\_\_\_\_\_  
Councillor David Martin Rice

\_\_\_\_\_  
Councillor Brent Tabobandung

\_\_\_\_\_  
Councillor Alexander Zygniuk

**SCHEDULE I**  
**PROPERTY CLASSES**

Residential  
Multi-Residential  
Commercial  
Industrial  
Pipeline  
Farm  
New Multi-Residential  
Office Building  
Shopping Centre  
Parking Lots and Vacant Land  
Residual Commercial  
Large Industrial  
Professional Sports Facility  
Resort Condominium  
Landfill

**SCHEDULE II**  
**REQUEST FOR INFORMATION BY ASSESSOR**  
**FOR THE WASAUKSING FIRST NATION**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to subsection 7(1) of the *Wasauksing First Nation Property Assessment Law, 2018*, I request that you provide to me, in writing, no later than \_\_\_\_\_ [**Note: shall 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 Wasauksing First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III**  
**DECLARATION OF PURPOSE FOR THE USE OF**  
**ASSESSMENT INFORMATION**

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

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

- (1) a complaint or appeal under the *Wasauksing First Nation Property Assessment Law, 2018*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: \_\_\_\_\_.

Signed: \_\_\_\_\_  
[please print name]

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IV**  
**ASSESSMENT NOTICE**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

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

The following person(s) is/are the holders of the interest in land: [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 *Wasauksing First Nation Property Assessment Law, 2018*. Within sixty (60) 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, within ninety (90) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal shall be in writing in the form and accompanied by the fee specified in the *Wasauksing First Nation Property Assessment Law, 2018*, and shall be delivered to the Assessor at the following address: [insert address].

\_\_\_\_\_  
Tax Administrator for the Wasauksing First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**  
**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Wasauksing First Nation

[address]

PURSUANT to the provisions of the *Wasauksing First Nation Property Assessment Law, 2018*, 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 VI**  
**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for the Wasauksing First Nation

[address]

PURSUANT to the provisions of the *Wasauksing First Nation Property Assessment Law, 2018*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

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

The grounds for the appeal are:

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

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

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

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

The required fee of thirty dollars (\$30) 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 (or information contained in the Assessment Notice) shall be enclosed with this Notice of Appeal.

**SCHEDULE VII**  
**NOTICE OF WITHDRAWAL**

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

PURSUANT to the provisions of the *Wasauksing First Nation Property Assessment Law, 2018* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant  
(or representative)

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VIII**  
**NOTICE OF HEARING**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

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

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

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

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

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IX**  
**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Wasauksing 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 [indicate the applicable provisions 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 X**  
**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

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

I, \_\_\_\_\_, being the assessor for the Wasauksing First Nation, hereby certify that this is the Wasauksing First Nation [revised/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 *Wasauksing First Nation Property Assessment Law, 2018*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)