

**WASAUKSING FIRST NATION
PROPERTY ASSESSMENT LAW, 2020**

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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 and interests in 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, 2020*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

“assessable property” means an interest in reserve lands that is liable to assessment under this Law;

“assessed value” means, in relation to an interest in reserve lands, 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 reserve lands;

“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* (Ontario);

“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”, in relation to an interest in reserve lands, means a person

- (a) in possession of the interest,
- (b) entitled through a lease, licence or other legal means to the interest,
- (c) in actual occupation of the interest, or

(d) who is a trustee of the interest;

“improvement” includes

(a) all buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under or affixed to land, and

(b) all structures and fixtures erected or placed upon, in, over, under or affixed to a highway, lane or other public communication or water, but not the rolling stock of a transportation system;

“interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;

“land” includes

(a) land covered with water, and

(b) all trees and underwood growing upon land;

“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;

“pipe line” means a transmission, distribution or field and gathering pipe line for the transportation of oil or gas, and includes

(a) all valves, couplings, cathodic protection apparatus, protective coatings and casings,

(b) all haulage, labour, engineering and overheads in respect of such pipe line,

(c) any section, part or branch of any pipe line,

(d) any easement, right of way, permit or license area used by a pipe line company, and

(e) any franchise or franchise right,

but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;

“pipe line company” means a person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is in the reserve;

“property class” means the categories of interests in reserve lands 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;

“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, 2020*;

“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;

“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) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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.

(4) 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 the 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 reserve lands.

PART IV

ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor shall assess

(a) all interests in reserve lands that are subject to taxation under the Taxation Law;

(b) all interests for which payments-in-lieu may be accepted by the Council; and

(c) non-taxable interests, as directed by the Council.

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

(3) For the period consisting of the two (2) taxation years from 2019 to 2020, interests in reserve lands are valued as of January 1, 2016, and subsection (11) does not apply.

(4) After 2020, for each subsequent period consisting of four (4) consecutive taxation years, interests in reserve lands are valued as of January 1 of the year that precedes the period by two (2) years.

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

(6) A restrictive covenant running with the interest in reserve lands 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 reserve lands 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) On or before March 1 of every year or such other date prescribed by the Province from time to time under subsection 25(2) of the *Assessment Act* (Ontario), every pipe line company that owns or operates a pipe line located on the reserve shall notify the assessor of the following information, in respect of each pipe line and as of January 1 of that year,

(a) its age, length and diameter;

(b) the material of construction; and

(c) the number of connections to an end user, if any.

(11) If the assessed value of an interest in reserve lands increases because of a general reassessment, the assessed value of the interest 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 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 is reduced by an amount equal to fifty percent (50%) of the eligible increase; and

(c) for the taxation year following the taxation year in paragraph (b), the assessed value of the interest 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 reserve lands 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 reserve lands 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 interest 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 reserve lands.

(2) Every adult person present when the assessor visits the interest in reserve lands in the performance of their duties shall upon request give to the assessor all the information in their 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 reserve lands 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.

PART VI

ASSESSMENT ROLL

Assessment Roll

9.(1) Except as provided in sections 17, 18 and 19, assessments of interests in reserve lands 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 reserve lands 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

in respect of each interest in reserve lands:

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

(4) For greater certainty, an assessment roll prepared under the enactment repealed by section 58 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

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 subsection 17(2) or (3), 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(8), 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.

(4) Where the assessor amends the assessment roll to implement a decision of the Assessment Review Board, the assessment applies in the years that follow the year in which the assessment is amended until the next general reassessment, subject to amendments under sections 17, 18 or 19.

(5) Where the assessor amends the assessment roll to implement a decision of the Assessment Review Board or a decision of a court of competent jurisdiction, the amendment may not be reconsidered under section 21 or appealed to the Assessment Review Board.

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 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,
 - (a) in the first taxation year to which a general reassessment applies, mail an Assessment Notice to

every person named in the assessment roll in respect of each assessable property; and

(b) in a taxation year other than the year referenced in paragraph (a), mail an Assessment Notice to every person named in the assessment roll in respect of an assessable property where there is a change, from the previous assessment roll, in any information described in subsection 9(3) in respect of that assessable property.

(2) The assessor shall mail an Assessment Notice required under subsection (1)

(a) no later than fourteen (14) days before the assessment roll is completed; and

(b) on or before the day that the tax administrator mails the Tax Notices under the Taxation Law.

(3) An Assessment Notice shall be mailed to the recipient at the person's mailing address indicated on the assessment roll.

(4) Despite subsection (3), where requested by the recipient an Assessment Notice may be e-mailed to the recipient and, where e-mailed, is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(5) 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 shall advise the assessor of the request and the assessor shall thereafter deliver the Assessment Notice to the recipient at the requested address.

(6) Any number of interests in reserve lands assessed in the name of the same holder may be included in one Assessment Notice.

(7) If several interests in reserve lands are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the interest assessed, without giving the full description of each interest 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 reserve lands is changed and taxes have been levied on the interest that exceed the amount of taxes that would have been levied if it had been classified in accordance with the change,

(b) an interest becomes exempt from taxation, or

(c) the method of determining the assessed value of an interest 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 an interest that has resulted from incorrect factual information about the interest, 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 reserve lands that is liable to assessment has been in whole or in part omitted from the assessment roll, or
- (b) an interest in reserve lands 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, 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 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 is not liable to taxation.

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

(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 an interest 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,

- (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, or
 - (iii) to be classified in a subclass of a property class,

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 applicable to all or part of an interest in reserve lands, 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; and
- (b) an act or omission that results in all or part of the interest ceasing to be in a property class.

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

(5) If, before October 1 of any taxation year, 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 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 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 as if the assessment had been made in the usual way.

Amended Assessment Notice

20. The assessor shall, at the earliest opportunity, mail or e-mail (where subsection 16(4) applies) an amended Assessment Notice to every person named in the assessment roll in respect of the interest in reserve lands 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 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 be delivered to the assessor,

- (a) in a year where an Assessment Notice is mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property, within thirty (30) days after the day on which the Assessment Notice was mailed or e-mailed; or
- (b) in a year where paragraph (a) does not apply, at any time from November 1 and on or before November 30 of the year before the taxation year in respect of which the request is made.

(4) A request for reconsideration of an assessment shall

- (a) be delivered to the assessor at the address or e-mail address indicated on the last Assessment Notice received 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.

(5) The assessor shall consider the request for reconsideration and 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.

(6) The assessor shall consider and advise on a request for reconsideration under subsection (4) within sixty (60) days after the end of the applicable time frame referenced in subsection (3).

(7) 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.

(8) 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

The 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 not less than 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 the 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 subsection 22(2)(a) or (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, 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 member 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.

(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 (1) 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 their 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 the 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 their 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 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) fails to attend three (3) consecutive hearings of the Assessment Review Board, which absences have not been excused by the chair; 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 commence an appeal of 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 at the address or e-mail address indicated on the last Assessment Notice received in respect of an assessable property.

- (2) An appeal of an assessment shall be delivered to the assessor,
 - (a) in a year where an Assessment Notice is mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property, within one hundred and five (105) days after the day on which the Assessment Notice was mailed or e-mailed; or
 - (b) in a year where paragraph (a) does not apply, at any time from January 1 and on or before February 15 of the taxation year in respect of which the appeal is made.
- (3) The grounds for an appeal may be in respect of one or more of the following:
 - (a) the assessed value of the assessable property;
 - (b) the assessment classification of the assessable property;
 - (c) the applicability of an exemption to the assessable property; and
 - (d) any alleged error or omission in an assessment or Assessment Notice.
- (4) The assessor shall, as soon as possible after a Notice of Appeal is received,
 - (a) deliver a copy of the Notice of Appeal to the chair and to the tax administrator; and
 - (b) deliver the administration fee collected under paragraph (1)(c) 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 may consult with the other parties when scheduling a hearing under subsection (1).

(3) 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.

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

(2) The chair may, in respect of an appeal,

- (a) require the assessor, in advance of a hearing, to provide any relevant document or record obtained or created in respect of an assessment that is in the custody or control of the assessor, subject to privilege and excluding documents that cannot be disclosed by law; and
- (b) require a party to provide in advance of a hearing any documents and records the party intends to submit in relation to the appeal.

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 and law.

(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 assessed value for an assessable property, the Assessment Review Board may have reference to the value of similar interests in reserve lands in the vicinity, determined as if those interests are unencumbered and held in fee simple off the reserve, and adjust the assessed value to make it equitable with the assessed values of the similar interests in reserve lands in the vicinity if such an adjustment would result in a reduction of the assessed value.

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 the 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 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 the Superior Court of Justice of Ontario 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 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, and
- (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 the Superior Court of Justice of Ontario or to the Federal Court of Canada 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

- (a) delivering a Notice of Withdrawal to the assessor if a Notice of Hearing has not been delivered in respect of an appeal; or
- (b) delivering a Notice of Withdrawal to the Assessment Review Board if a Notice of Hearing has been delivered in respect of the appeal.

(2) Upon receipt of a Notice of Withdrawal

- (a) under paragraph (1)(a), the assessor shall advise the chair and Wasauksing that the appeal is withdrawn and will not proceed; and

(b) under paragraph (1)(b), the Assessment Review Board shall dismiss the appeal and notify the parties that the appeal has been dismissed.

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 the Superior Court of Justice of Ontario 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 or a court of law; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the interest in reserve lands 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) 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 the 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, the 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.

Repeal

58. The *Wasauksing First Nation Property Assessment Law, 2018*, is hereby repealed in its entirety.

Force and Effect

59. 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 _____, 2020, at Wasauksing, in the Province of Ontario.

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

Chief Warren Tabobondung

Councillor Vincent Chechock

Councillor Theresa McInnes

Councillor David Rice

Councillor Brent Tabobandung

Councillor Rebeka Tabobandung

SCHEDULE I
PROPERTY CLASSES

Residential
Multi-Residential
Commercial
Industrial
Pipe line
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 RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to subsection 7(1) of the *Wasauksing First Nation Property Assessment Law, 2020*, 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 reserve lands:

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

If you fail to provide the requested information on or before the date specified above, an assessment of the interest 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, 2020*;
- (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 RESERVE LANDS: _____

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: [Name(s) & addresses]

The interest is classified as:

The assessed value by classification of the interest 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 (or e-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, 2020*. Within sixty (60) days after the end of the reconsideration period, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the interest should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within one hundred and five (105) days of the date of mailing (or e-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, 2020*, and shall be delivered to the Assessor at the following address: [insert address].

AND TAKE NOTICE that in a year when an Assessment Notice is not delivered in respect of your property, you may request a reconsideration of this assessment by delivering a written request for reconsideration within the time frame, and in the form specified, in the *Wasauksing First Nation Property Assessment Law, 2020*.

AND TAKE NOTICE that in a year when an Assessment Notice is not delivered in respect of your property, you may appeal this assessment to the Assessment Review Board by delivering a Notice of Appeal within the time frame, and in accordance with the requirements, set out in the *Wasauksing First Nation Property Assessment Law, 2020*.

Tax Administrator for the Wasauksing First Nation or the Assessor

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, 2020*, I hereby request a reconsideration of the [insert year] assessment of the following interest in reserve lands:

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

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

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, telephone number and e-mail address 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, 2020*, I hereby appeal the assessment/reconsideration of the [insert year] assessment of the following interest in reserve lands:

[description of the interest, 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 contact information 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: Assessor, Wasauksing First Nation
OR
Chair, Assessment Review Board for the Wasauksing First Nation
[address]

PURSUANT to the provisions of the *Wasauksing First Nation Property Assessment Law, 2020* I hereby withdraw my appeal of the assessment of the following interest in reserve lands:

Description of interest:

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 RESERVE LANDS: _____

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 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 reserve lands].

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 taxation 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, 2020*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____ .
(City) (Province)