

Registration
SOR/2007-241 November 1, 2007

FIRST NATIONS FISCAL AND STATISTICAL MANAGEMENT ACT

First Nations Assessment Appeal Regulations

P.C. 2007-1666 November 1, 2007

Her Excellency the Governor General in Council, on the recommendation of the Minister of Indian Affairs and Northern Development, pursuant to paragraphs 5(4)a) and 36(1)a) and d) of the *First Nations Fiscal and Statistical Management Act* ([see footnote a](#)), hereby makes the annexed *First Nations Assessment Appeal Regulations*.

**FIRST NATIONS ASSESSMENT
APPEAL REGULATIONS**

INTERPRETATION

Definitions

1. The following definitions apply in these Regulations.

"assessable property"
« *bien sujet à évaluation* »

"assessable property" means reserve land, an interest in reserve lands or a right to occupy, possess or use reserve lands, that is subject to assessment under a property assessment law.

"assessor"
« *évaluateur* »

"assessor" means the person designated by a first nation to conduct assessments of assessable property.

"complainant"
« *plaignant* »

"complainant" means a person who commences an appeal under section 7.

"party"
« *partie* »

"party" means the complainant, the assessor or the tax administrator.

"property assessment law"
« *texte législatif relatif à l'évaluation foncière* »

"property assessment law" means a law made under subparagraph 5(1)(a)(i) of the *First Nations Fiscal and Statistical Management Act*.

"tax administrator"
« *administrateur fiscal* »

"tax administrator" means the person responsible for the administration of a first nation's property assessment laws.

PRESCRIBED PROCEDURES

Procedures

2. A property assessment law shall incorporate the procedures set out in sections 3 to 13 or procedures that are the same as those set out in the laws in respect of assessment appeals of the province in which the assessable property is situated.

RECONSIDERATION OF ASSESSMENT

Reconsideration procedure	3. (1) A property assessment law shall include a procedure whereby a person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that property, and shall provide a period of at least 30 days for such a reconsideration.
Modified assessment	(2) Where after a reconsideration the assessor modifies an assessment, the assessor shall send notice of the modified assessment to the tax administrator and to any other person who received the original notice of assessment.

APPEAL PROCEDURES

Assessment appeal	4. Any person may appeal an assessment or a reconsideration of an assessment of the assessable property to an assessment review board established by the council of the first nation.
Assessment review board	5. (1) An assessment review board shall be composed of at least three members, one of whom shall be designated as the chairperson of the board.
Qualifications	(2) At least one member of an assessment review board must be a member of the law society of the province in which the assessable property is situated and at least one other member must have experience in assessment appeals in that province.
Conflict of interest	(3) A person shall not serve as a member of an assessment review board if the person has a personal or financial interest in the assessable property that is the subject of the appeal or if the person is a chief or a member of the council of the first nation.
Membership in first nation	(4) For the purpose of subsection (3), membership in the first nation does not in itself constitute a personal or financial interest in assessable property.
Minimum limitation period	6. If a property assessment law establishes a period beyond which assessments may not be appealed, that period shall not be shorter than 60 days after the day on which the notice of the assessment is mailed to the person named on the assessment roll.
Notice of appeal	7. (1) An appeal is commenced by delivery of a notice of appeal to the assessor at the address set out in the property assessment law.

Content of notice (2) The notice of appeal shall be accompanied by any fee required by the property assessment law, and shall include
(a) the name and mailing address of the complainant and of any representative acting on behalf of the complainant;
(b) the description of the assessable property, including any assessment roll number, set out in the assessment notice; and
(c) the grounds for the appeal.

HEARING

Scheduling of hearing **8.** (1) On delivery of a notice of appeal to the assessor, the chairperson of the review board, in consultation with the assessor, shall schedule a hearing of the appeal and, at least 30 days before the day scheduled for the hearing, shall deliver a written notice of 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.

Time limit (2) The assessment review board shall commence the hearing within 90 days after delivery of the notice of appeal to the assessor, unless all parties consent to a later date.

Hearing deferred **9.** If a proceeding with respect to liability to pay taxes in respect of the 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.

Combined hearing **10.** The assessment review board may conduct a single hearing of two or more appeals related to the same assessment roll if the matters on appeal in each hearing are addressing the same assessable property or substantially the same issues.

Delivery of documentation **11.** The assessor shall without delay deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

DECISIONS

Decisions **12.** At the earliest opportunity after the

completion of a hearing, the assessment review board shall deliver a written decision on the appeal to all parties, and the assessor shall modify the assessment roll accordingly.

DELIVERY OF DOCUMENTS

Methods of delivery	13. (1) Delivery of a document may be made personally or by sending it by registered mail, fax or e-mail.
Personal delivery	(2) Personal delivery of a document is made (a) in the case of an individual, by leaving the document with that individual or with a person at least 18 years of age residing at that individual's place of residence; (b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; 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 head office or a branch office of the corporation, or with an officer or director of the corporation.
Time of delivery	(3) Subject to subsection (4), a document shall be considered to have been delivered (a) if delivered personally, at the time that personal delivery is made; (b) if sent by registered mail, on the fifth day after it is mailed; (c) if sent by fax, at the time indicated on the confirmation of transmission; or (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.
Exception	(4) A document delivered on a non-business day or after 17:00 local time on a business day shall be considered to have been delivered at 09:00 on the next business day.

COMING INTO FORCE

Coming into force	14. These Regulations come into force on the day on which they are registered.
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N.B. The Regulatory Impact Analysis Statement for these Regulations appears following SOR/2007-239, [First Nations Tax Commission Review Procedures Regulations](#).

[Footnote a](#)