

Registration
SOR/2007-242 November 1, 2007

FIRST NATIONS FISCAL AND STATISTICAL MANAGEMENT ACT

First Nations Assessment Inspection Regulations

P.C. 2007-1667 November 1, 2007

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

FIRST NATIONS ASSESSMENT INSPECTION REGULATIONS
INTERPRETATION

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| Definitions | 1. The following definitions apply in these Regulations. |
| "assessable property" « <i>bien sujet à évaluation</i> » | "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" « <i>évaluateur</i> » | "assessor" means the person designated by a first nation to conduct assessments of assessable property. |
| "property assessment law" « <i>texte législatif relatif à l'évaluation foncière</i> » | "property assessment law" means a law made under subparagraph 5(1)(a)(i) of the <i>First Nations Fiscal and Statistical Management Act</i> . |

INSPECTIONS

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| Procedures | 2. Inspections of assessable property for assessment purposes that are provided for in a property assessment law shall be carried out in accordance with procedures prescribed in sections 3 to 7. |
| Notice of inspection | 3. (1) Before attending to inspect an assessable property, the assessor shall deliver a notice of assessment inspection to the person named on the assessment roll at the address indicated on the roll. |
| Content of notice | (2) A notice of assessment inspection for an assessable property shall (a) include a description of the assessable property; (b) set out the proposed date and time when the inspection will take place and invite the person named on the assessment roll to contact the assessor at a telephone number set out in the notice to make arrangements for a different date and time, if necessary; and (c) describe the alternate assessment procedure authorized under section 6. |

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| Access to assessable property | 4. If an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll shall make arrangements with the occupant to provide access to the assessor. |
| Business hours | 5. Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property shall be conducted between 09:00 and 17:00 local time. |
| Assessment without inspection | 6. If the assessor attends at an assessable property to inspect it and no occupant 18 years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to him or her. |

DELIVERY OF NOTICES

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| Methods of delivery | 7. (1) Delivery of a notice may be made personally or by sending it by mail, fax or e-mail. |
| Personal delivery | (2) Personal delivery of a notice is made (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least 18 years of age residing there; and (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, of the assessable property. |
| Time of delivery | (3) A notice shall be considered to have been delivered (a) if delivered personally, at the time that personal delivery is made; (b) if sent by mail, five days after the day on which the notice is postmarked; (c) if sent by fax, at the time indicated on the confirmation of transmission; and (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened. |

COMING INTO FORCE

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| Coming into force | 8. 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](#)

S.C. 2005, c. 9