## NOTICE OF PROPERTY ASSESSMENT LAW

The Onekanew mena Onuschekewuk of the Opaskwayak Cree Nation have approved the *OPASKWAYAK CREE NATION PROPERTY ASSESSMENT LAW, 2018*, and are providing thirty days public notice and opportunity for anyone to comment upon the law, before final enactment and referral to the First Nations Tax Commission.

**EXEMPTIONS AND LIMITS OF THE LAW:** The *Opaskwayak Cree Nation Property Assessment Law, 2018*, deals with assessing property values on properties and interests in land on OCN Reserve lands, whether they are taxable or not.

**WHAT THE LAW INCLUDES AND COVERS:** The *Opaskwayak Cree Nation Property Assessment Law, 2018,* provides for:

- \* The repeal of the current OCN Land Tax By-Law, 1996 (section 57)
- \* Establishment of Property Classes (Section 7)
- \* Appointment of a Land Tax Administrator and an Assessor (Section 3)
- \* Property inspections by the Assessor (Section 9)
- \* The Making of Assessments on Interests in Land (Section 5 and 6)
- \* Preparation and Amendment of an Assessment Roll (Sections 10 to 13, 18 and 19)
- \* Assessment Notices and Amendments of Assessment Notices (Section 17)
- \* Requests for Information from Property Holders (Section 8)
- \* Confidentiality of Property Holders information (Section 15, 52 and 53)
- \* Rights of Property Holders to review Assessment Roll (Section 14)
- \* Requests by Property Holders for Reconsideration of Assessments (Section 20)
- \* Appeals and Procedure for Appeals by Property Holders of their Assessments (Sections 28 to 50)
  - \* Appeals by Property Holders to Courts (Section 51)
  - \* Deadline of 21 days after Assessment to request reconsideration (Section 20)
  - \* Deadline of 45 days after Assessment to Appeal (Section 29)
  - \* Creation of and Rules for an Assessment Appeal Board (Section 21 through 27)

**ASSESSMENTS:** The *Opaskwayak Cree Nation Property Assessment Law, 2018*, does not cover Property Taxation. Property Taxation is dealt with under the *Opaskwayak Cree Nation Property Taxation Law, 2018*.

**WHERE TO OBTAIN THE LAW:** Eligible persons may obtain a copy of the *Opaskwayak Cree Nation Property Assessment Law, 2018*, by:

- \* Contacting OCN Land Tax Administrator at 204-627-7086;
- \* Going to the OCN Web site;
- \* Obtaining a copy from the Land Tax Department Office, at the 2<sup>nd</sup> Floor, Post Office Building, 151 Fischer, The Pas.

WHO CAN COMMENT: PERSONS, INCLUDING OCN MEMBERS, NON-OCN PERSONS OR BUSINESSES WHICH HAVE INTERESTS IN OR ARE RESIDENT ON OCN LANDS, MAY MAKE COMMENTS, SUBMISSIONS, REPRESENTATIONS, OBJECTIONS OR REQUESTS IN RESPECT OF THIS LAW.

**COMMENTS IN WRITING**: ALL COMMENTS, SUBMISSIONS, REPRESENTATIONS, OBJECTIONS OR REQUESTS MUST BE MADE IN WRITING, AND MAILED OR DELIVERED TO THE OFFICES OF ONEKANEW MENA ONUSCHEKEWUK (CHIEF AND COUNCIL) ON THE  $2^{\rm ND}$  FLOOR, OTINEKA MALL, P.O. BOX 10880, OPASKWAYAK, MANITOBA, R0B 0J0.

**DEADLINE FOR COMMENTS**: ALL COMMENTS, SUBMISSIONS, REPRESENTATIONS, OBJECTIONS OR REQUESTS MUST BE MADE WITHIN THE NEXT THIRTY DAYS, FROM NOVEMBER 3 THROUGH TO DECEMBER 3, 2018, BY 4:30.