

2002-2003

ANNUAL REPORT

OF THE

INDIAN TAXATION ADVISORY BOARD

**INDIAN
TAXATION
ADVISORY
BOARD**



**COMMISSION
CONSULTATIVE
DE LA FISCALITÉ
INDIENNE**

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INDIENNE

The Honourable Robert Nault, P.C., M.P.
Minister of Indian Affairs and Northern Development
Les Terrasses de la Chaudière
Room 2100, 10 Wellington Street
GATINEAU PQ K1A 0H4

Dear Minister Nault:

It is my pleasure to submit the 2002-2003 Annual Report of the Indian Taxation Advisory Board (ITAB).

The 2002-2003 fiscal year proved to be another successful one for ITAB, especially in the areas of bylaw development, accountability and the strengthening of First Nation tax administration.

The past year's most rewarding achievement was the introduction of the *First Nations Fiscal and Statistical Management Act* (Bill C-19) in the House of Commons. This was the culmination of years of hard work on behalf of ITAB and that of our First Nation partners – the proponents of the First Nations Finance Authority, Financial Management Board and Statistical Institute. Working in partnership with the Government of Canada, I believe we have established the institutional foundation for true First Nation self-government.

Regards,

C.T. (Manny) Jules
Chairman

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EXECUTIVE SUMMARY

The Indian Taxation Advisory Board (ITAB) represents a unique institutional relationship between the Minister of Indian Affairs (the Minister) and First Nation governments. Since 1989, ITAB has exercised its mandate to ensure the smooth and credible introduction of First Nation property taxation jurisdiction on reserve.

Because of its unique role in the process of drafting real property tax bylaws, ITAB has been able to create a bridge between First Nation bylaws and federal legislation. ITAB has streamlined the process and made it easier for First Nations to establish their own taxation regimes by developing sample legislation, specialized software, educational workshops and publications, and through ITAB's own body of policies and procedures. It is widely recognized that all governments have gained valuable expertise in the intricacies of developing taxation legislation for First Nations.

As the leading authority on First Nation property taxation in Canada, ITAB is committed to developing strong First Nation tax administrations. As the number of First Nations with real property tax regimes continues to increase, so does the requirement for strong tax administrations to manage and administrate them. ITAB's review of courses designed for local government taxation regimes found that these do not meet the unique requirements of managing or administering a real property taxation regime on reserve. Like other government agencies, ITAB has instituted education and training initiatives to establish a level of professionalism for First Nation tax administrators, to facilitate their mobility between First Nations and serve as a model for future capacity development initiatives.

ITAB has also established partnerships and networks to foster a better understanding of First Nation property tax lawmaking – not only to reduce the potential for conflict between other affected parties and First Nations, but to generate support for new tax initiatives. When necessary, ITAB has repeatedly and successfully mediated conflicts between First Nations, third party interests and other levels of government.

The *First Nations Gazette*, produced in partnership with the Native Law Centre at the University of Saskatchewan, is an excellent example of the type of alliance ITAB has sought to move the self-government agenda forward. The publication of First Nation taxation bylaws in the Gazette ensures that community members, on-reserve taxpayers and the public at large are aware of First Nation taxation initiatives. More importantly, the Gazette provides First Nation lawmakers and the courts with a critical new tool for communicating and enforcing their laws.

In accordance with the Memorandum of Understanding between ITAB and the Minister of Indian Affairs, work continued on the creation of the First Nations Tax Commission (FNTC) through the *First Nations Fiscal and Statistical Management Act*. This will change the organization from an advisory body reporting to the Minister to a statutory, legislated service agency. It will be directly accountable to the federal government through Parliament and to First Nation taxing authorities, taxpayers and other affected parties through performance measures in the same manner as other Crown authorities. It will report annually on its progress concerning these measures. As a service agency, the FNTC will have an appropriate degree of independence from the federal government, yet remain fully accountable.

The FNTC will be one of four First Nation fiscal institutions, including the First Nations Financial Management Board, First Nations Finance Authority and First Nations Statistical Institute, in the proposed *First Nations Fiscal and Statistical Management Act*. The development of these institutions through legislation is a first step in providing First Nations with the tools necessary to further economic development on their lands. Bill C-19, as the proposed Act became known after it was introduced in the House of Commons, is designed to assist First Nations in building a better future.

Highlights of 2002-2003

Bylaws: 90 bylaws enacted by First Nations under section 83 of the *Indian Act*, were reviewed and recommended by the Board and approved by the Minister. To date, ITAB has recommended a total of 904 bylaws covering areas such as property taxation, assessment, rates, expenditure, business licensing, financial administration, telephone companies and other related amendments.

Accountability: ITAB is a leading advocate for First Nation government accountability through the publication of the *First Nations Gazette* (75 bylaws were gazetted in 2002-2003), and the development and delivery of the Financial Management Bylaw Certificate Program.

Building Capacity: To build the capacity of First Nation tax administration, 27 candidates received certification in 2002 after completing ITAB courses in the Financial Management Bylaw Certificate Program and the Client Lands Assessment Services System.

First Nations Tax Commission: ITAB continued to conduct research, and define and refine a policy framework that will best serve its transition from an advisory body to the First Nations Tax Commission (FNTC) – a statutory, legislated service agency. ITAB worked with the proponents of the other institutions, as well as officials from the Department of Indian Affairs and Northern Development (DIAND) and the Department of Justice, to complete the drafting of Bill C-19 and ensure all key goals and objectives of the institutions were met. In anticipation of the proposed *First Nations Fiscal and Statistical Management Act* coming into force, ITAB has begun to discuss the development of a regulatory framework that would be required to complete the FNTC's legislated capacity.

First Nations Fiscal and Statistical Management Act: A consultative draft of the proposed legislation was announced jointly by ITAB Chairman, C.T. (Manny) Jules and DIAND Minister Robert Nault on August 15, 2002. The proponents of the proposed legislation worked together with the Departments of Justice and Health, Statistics Canada and the Minister of Indian Affairs to consult on the draft legislation and prepare for its eventual introduction in the House of Commons. Now officially known as Bill C-19, it was introduced in the House on December 2, 2002, read a second time on February 25, 2003 and then referred to the House of Commons Standing Committee on Aboriginal Affairs, Northern Development and Natural Resources. Hearings of the Committee are expected by early summer.

Consultations: ITAB, in partnership with the proponents of the First Nations Finance Authority (FNFA), First Nations Financial Management Board (FMB) and the First Nations Statistical Institute (FNSI), has held extensive information sessions, meetings, trade shows and presentations with various stakeholders to fully explain the requirements and objectives of the proposed *First Nations Fiscal and Statistical Management Act*. Engagements following the August 15, 2002 announcement of the draft legislation included a meeting with First Nations tax authorities, an Assembly of First Nations National Conference on Fiscal Relations and a First Nations - Taxpayer Relations Focus Group Meeting Session. ITAB has regularly consulted with the Canadian Property Tax Association (CPTA) and the First Nations Tax Administrators Association (FNTAA) during this time. Both organizations are strong supporters of the proposed Act.

Canadian Pacific Railway Right-of-Way Agreement: ITAB was asked to reprise its role as facilitator and partner with DIAND, the Canadian Pacific Railway (CPR) and ten First Nations in British Columbia in negotiating a settlement over tax jurisdiction of the main CPR rail line in that province. (The First Nations include Adams Lake, Chawathil, Kanaka Bar, Leq'á:mel, Little Shuswap, Neskonlith, Nicomen, Shuswap, Siska, and Skuppah.) Assuming the discussions result in an agreement between the parties, the *Property Assessment and Taxation (Railway Right-of-Way) Regulations* will be amended in support of the negotiated settlement. These regulations would be the first under the *Indian Act* to assist in the valuation of property and the setting of property tax rates on reserve. Work required to reach final settlement agreements and pass amended regulations is

expected to finish by November 30, 2003 to permit the First Nations to exercise their property taxation jurisdiction over railway interests in the 2004 taxation year.

Negotiations and Dispute Resolution: As the number of First Nations collecting property tax grows, ITAB is increasingly called upon to negotiate disputes between First Nations, various levels of government and taxpayers on reserve. Throughout the year, the Board carried out these activities using established mediation procedures and standards that have proven highly effective over time. In addition, ITAB has partnered with the Consensus Building Institute of Harvard University to create a mediation program that will provide the foundation for all future tax disputes, further strengthening this much-needed service.

I. OPERATIONS

Authority

In 1988, First Nations-led amendments to the *Indian Act* extended the taxing powers of First Nations to their interests in conditionally surrendered or “designated” lands. This change to the *Indian Act* gave First Nations broad new powers to tax the interests within reserves, thereby establishing their jurisdiction, creating economic development opportunities and providing a basic tool for self-government. The Indian Taxation Advisory Board (ITAB) was established in 1989 to complement these amendments to the *Indian Act* and to facilitate the approval of First Nation taxation bylaws. As such, ITAB became the first independent, Aboriginal-controlled institution exercising the Minister of Indian Affairs’ decision-making authority under the *Indian Act*.

Mandate

- Promote the exercise of First Nation real property taxation jurisdiction in support of self-government and self-reliance.
- Examine taxation bylaws proposed by First Nations under section 83 of the *Indian Act* and recommend their approval to the Minister.
- Advise the Minister on policy concerning the taxation powers of First Nations.
- Assist First Nations interested in developing taxation bylaws.
- Foster harmonization between taxation by First Nations and by other authorities.
- Hear from taxpayers whose interests are affected by taxation under section 83 and consider this information in making recommendations to the Minister.
- Provide mediation and alternate dispute resolution mechanisms to First Nations, governments, taxpayers and other affected parties concerning matters related to the exercise of First Nation property tax jurisdiction.
- Advise the Minister on improving the administration of the Minister's statutory responsibilities under section 83.
- Ensure First Nation tax bylaws are properly promulgated and available to the public through the *First Nations Gazette*.
- Continue discussions with departmental officials on the Board’s further development in the area of new fiscal relations between First Nations and Canada.
- Work with the Minister to develop legislative proposals for establishing a permanent body, which may include the Board as a statutory institution of self-government.

Membership

The five-member Board is composed of respected members of First Nations who are knowledgeable and experienced in First Nation government, intergovernmental relations, property taxation, reserve land development, economic development and the provision of government services. They have been given a mandate by their respective regional/provincial political organizations to serve on the Board and reflect the various perspectives of First Nations across the country.

The members are:

- Clarence T. (Manny) Jules, (Chair), Kamloops Indian Band, British Columbia
- Strater Crowfoot, (Deputy Chair and Rates Committee Chairman), Siksika Nation, Alberta
- David Paul, Tobique First Nation, New Brunswick
- Chief William (Bill) McCue, Chippewas of Georgina Island, Ontario
- Ricky Fontaine, Innu Takuaiakan Uashat mak Mani-Utenam (Sept-Îles), Quebec.

Process

The Board has established policies, precedents and procedures regarding bylaw development, enactment, approval and implementation, as well as bylaw enforcement and assessment appeal procedures. All bylaws proposed under section 83 are reviewed to ensure conformity with the *Canadian Charter of Rights and Freedoms* and enabling legislation, comprehensiveness, equity and natural justice, fairness, adequacy of notification and appeal procedures, and the absence of ministerial liability.

In addition, a comprehensive analysis of issues reflecting the perspectives and interests of First Nations, on-reserve taxpayers and other affected parties is conducted when formulating recommendations to the Minister. First Nation governments must demonstrate that they have consulted potential taxpayers and other governments, and that all reasonable measures have been taken to ensure that there will be an orderly transition to the First Nation taxation regime. When necessary, ITAB also requests comments from the appropriate federal government departments or sectors within the Department of Indian Affairs and Northern Development (DIAND) in order to assure the Minister that all interests and perspectives have been considered.

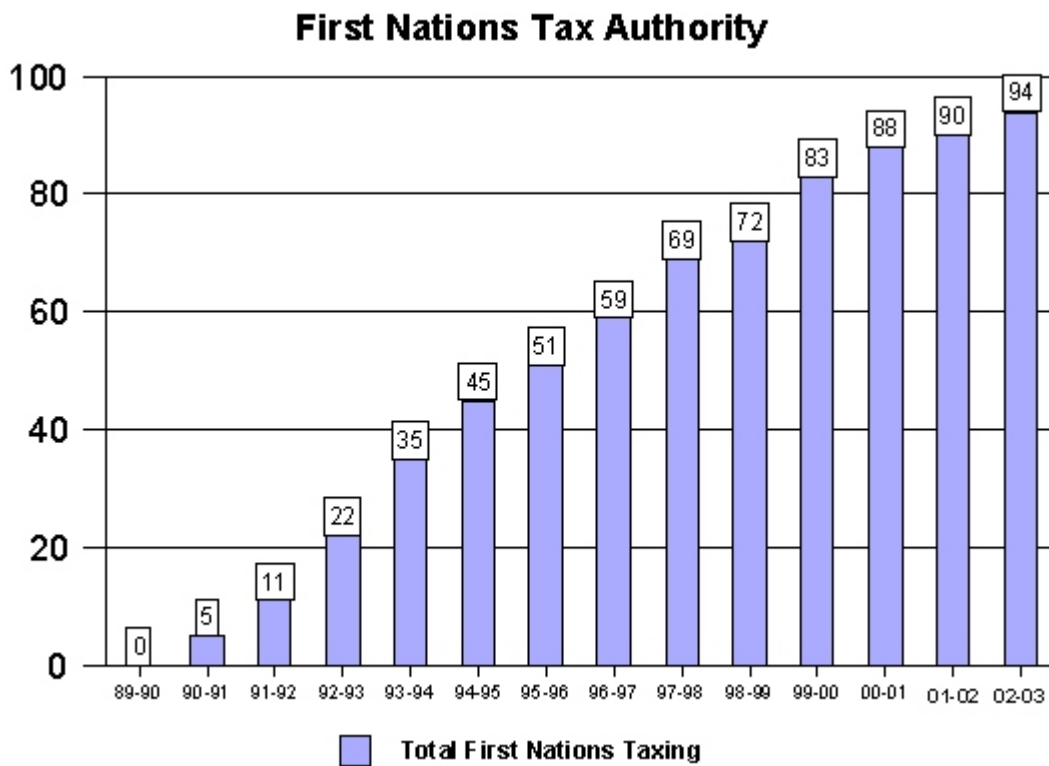
Furthermore, the ITAB Rates Committee develops policy and reviews each First Nation's proposed annual rates bylaw in order to balance the need to respect on-reserve taxpayers' rights to fairness and equity with the need to respect the accountability of First Nation governments to their citizens.

Support

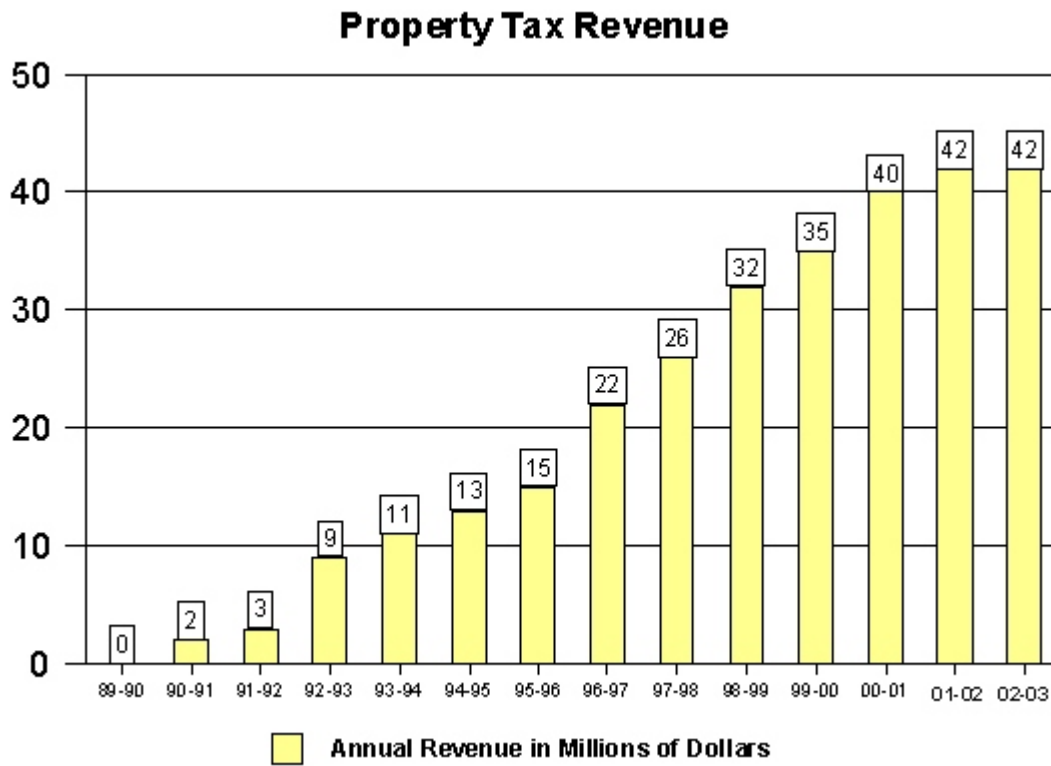
The Board is supported by a staff of 12 employees located in the Eastern Office in Ottawa and the Western (Head) Office in Kamloops, British Columbia. The staff provide professional and logistical support and assist the Board by reviewing proposed taxation bylaws and developing related policy. The Board is also supported by a network of specialized consultants and First Nation advisors.

Results

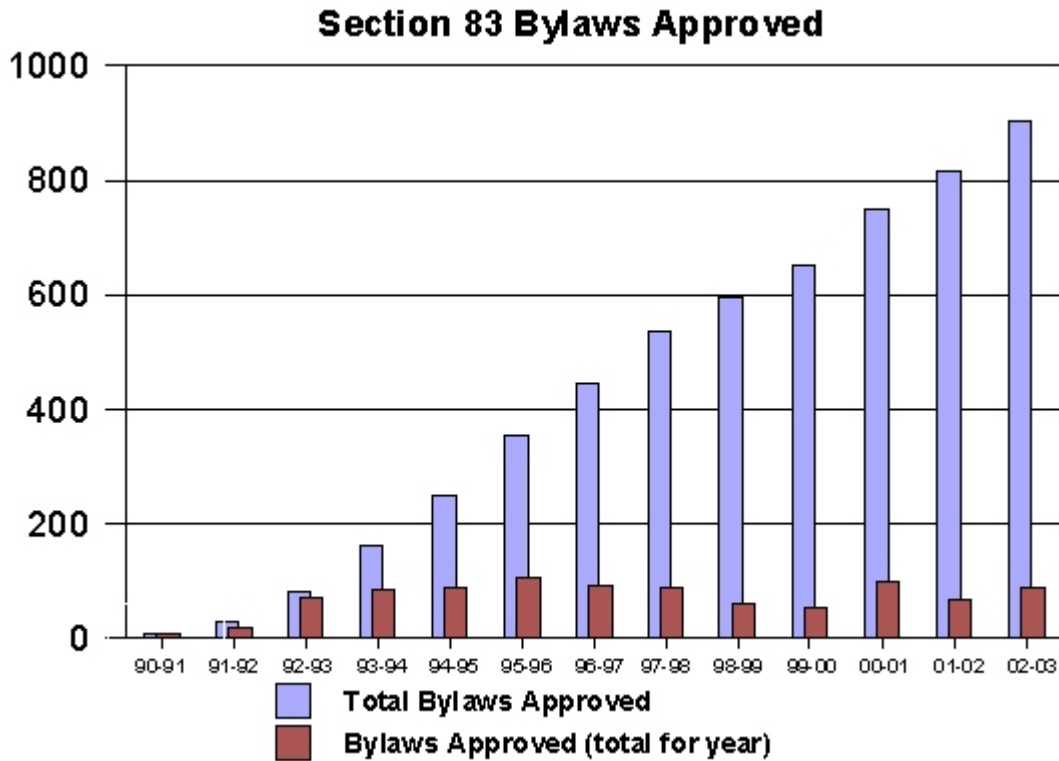
Ninety-four First Nations were exercising taxation jurisdiction as of March 31, 2003. Over 14 percent of First Nations in Canada are now levying property taxes on reserve.



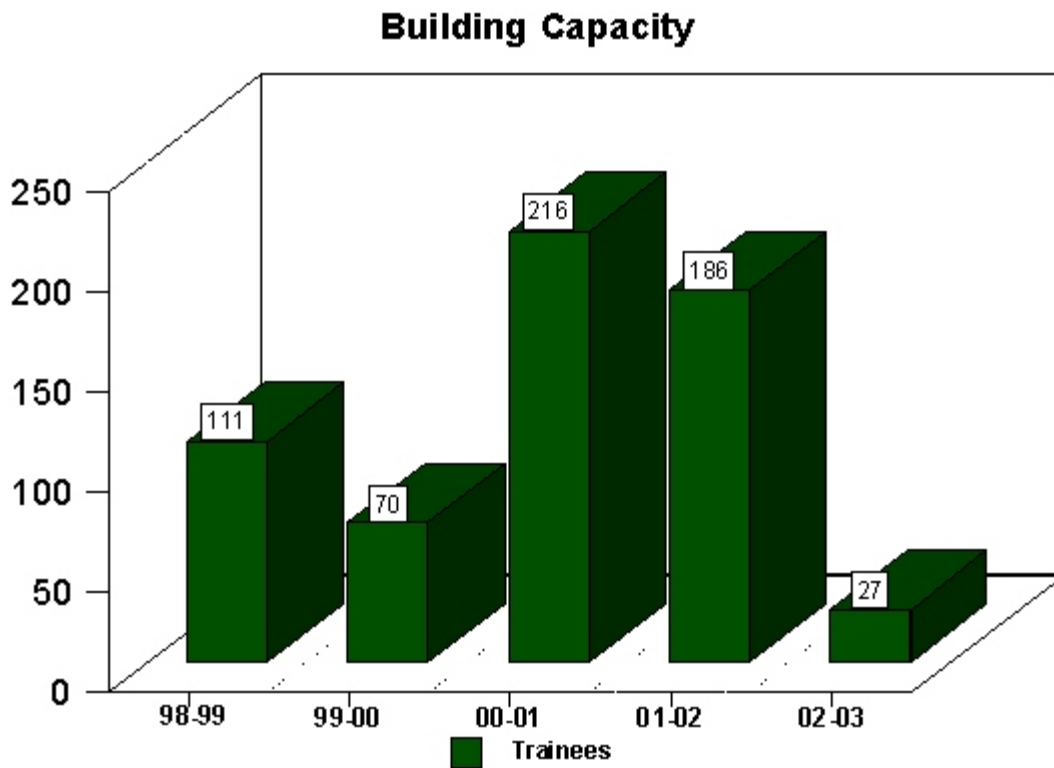
Annual revenues to First Nations from taxation exceeded \$42 million in 2002-2003. Since 1989, more than \$292 million has been generated through property taxation on reserve.



The variety, complexity and volume of bylaws processed by the Board each year and approved by the Minister has increased steadily. By the end of fiscal year 2002-2003, ITAB had reviewed 903 bylaws concerning property taxation, assessment, rates, expenditure, business licensing, financial administration, telephone companies and related amendments.



To build the capacity of First Nation tax administration, 27 candidates received certification in 2002 after completing ITAB courses in the Client Lands Assessment Services System and Financial Management Bylaw Certificate Training. The Board views education as a priority. Training for tax administrators is vital to the success of the tax system and providing quality services to taxpayers. Program services in this area are below desired and acceptable targets, primarily due to a lack of financial resources.



II. PROGRAMS AND POLICIES

1. Bylaw Services

First Nation Bylaw Development

In 2002 -2003, the following First Nation communities submitted bylaws for review under section 83 of the *Indian Act*:

a) Property Taxation

- Campbell River First Nation, BC
- Moricetown First Nation, BC
- West Moberly First Nation, BC
- Yale First Nation, BC
- Yekooche First Nation, BC

b) Expenditure

- Piikani Nation, AB

c) Financial Administration

- Blueberry River Indian Band, BC
- Bonaparte Indian Band, BC
- Chippewas of Kettle and Stoney Point First Nation, ON
- Michipicoten First Nation, ON
- Yale First Nation, BC
- Yekooche First Nation, BC

d) Telephone Companies

- Lac La Croix First Nation, ON

As well, ITAB reviewed 77 amendments to existing bylaws (including rates bylaws) for policy compliance and recommended them for approval by the Minister.

ITAB Policy Objectives

- **Promote and Protect Jurisdiction.** A key objective of ITAB is to “clear the path” for First Nations wishing to occupy on-reserve tax jurisdictions. Challenges to First Nation property tax jurisdiction have come from municipal, provincial and federal jurisdictions and court decisions. ITAB addresses the issues behind these challenges through effective, proactive communication strategies.

- **Balance Interests.** ITAB policies are intended to prevent or mitigate local disputes. The tax policy interests of the First Nation government should be reconciled with the tax policy interests of the taxpayers.
- **Expand Revenue Jurisdiction.** ITAB policies create trust and capacity in First Nation property tax systems to facilitate future expansion into other revenue-raising jurisdictions.
- **Encourage Economic Development.** ITAB policies should promote tax administrative capacity and tax expenditure efficiency, thereby increasing local returns to investment through tax rate and tax revenue stability.
- **Protect Tax System Integrity.** ITAB policies seek to ensure that the tax policies of one First Nation enhance the tax policy environment of other First Nations.
- **Promote Efficiencies.** Property tax policies seek to achieve economic, technical and administrative efficiency throughout the First Nation property tax system.

Budget-Based Property Taxation Rates/Policy Development

The setting of property taxation rates based on a property tax budget enhances the autonomy of First Nation governments and, at the same time, better reflects the local conditions driving tax revenue requirements. It also enhances the transparency and accountability of Band Council expenditures to First Nation community members and provides the non-voting taxpayer with an accounting of, and rationale for, the expenditure of their real property tax monies.

The budget-based tax rates methodology is now used by 30 First Nations. All First Nations exercising their property tax rate jurisdiction will adopt budget-based mill rates by 2004-2005.

Own Source Revenue

Discussions continued between ITAB's Rates Committee and DIAND officials on the exclusion of property tax revenues from the calculation of an individual First Nation's own source revenue. Based on the 1995 *Inherent Right Policy on Governance*, the federal Own Source Revenue (OSR) policy is intended to provide guidance for federal representatives involved in self-government negotiations. Approved in May 2002, the federal policy evoked a strong and immediate reaction from ITAB (as well as from the Assembly of First Nations, the BC Summit and the First Nations Finance Authority). There is a need to ensure that the firewall protection for property tax revenue is not breached in order to ensure that taxpayer interests and security be maintained.

Further discussions between the Rates Committee and DIAND are planned for 2003-2004, with a view to officially exempting property tax revenue as OSR.

Tax Revenue and Expenditure Policy Development

Objective

Once completed, the ITAB expenditure policy will consist of four broad elements:

- a detailed list of acceptable local purposes expenditures and a mechanism for updating this list;
- specific expenditure requirements for certain expenditure categories such as debenture debt;
- a property tax financial firewall to effectively implement the expenditure policy; and
- an implementation plan.

Policy Progress and Outstanding Policy Development Work

1. For local purpose expenditures, ITAB has established broad expenditure categories similar to those of other local governments in Canada. These are already included in the ITAB rates policy. Moreover, ITAB recommends that all First Nations maintain a contingency fund. Development of a more detailed list of local purpose expenditures and methods to update expenditure policy will be completed in 2003-2004.
2. For specific expenditure requirements, ITAB has developed a capital project financial fiscal feasibility definition of 15% of the average assessed values in the last three years. This is included in current ITAB rates policy. It is also referenced in the borrowing room definition of Bill C-19. Development of specific expenditure requirements will be completed in 2003-2004.
3. ITAB has approved the concept of a property tax financial firewall and it has been included in the fiscal institutions legislation. Development of property tax firewall specifics will be completed in 2003-2004.
4. The current ITAB expenditure policy is included in the curriculum for the Budget-Based Tax Rates course and in the accompanying Mill Rate Wizard Software. Development of an implementation plan will be completed in 2003-2004.

2. Strengthening First Nation Tax Administration

Education and Training

Managing a real property taxation system demands a broad set of skills. Administrators must manage bylaws, maintain various pieces of legislation covering areas such as rate setting, assessment, appeals and financial management, and keep up effective communications with community members and on-reserve taxpayers. However, institutional training in these unique subject areas, specific to a First Nation setting, has not been available. ITAB has acted to fill this void.

Consistent with the Board's mandate and the capacity building objectives of *Gathering Strength*, the Board has focussed considerable attention on training tax administrators. Working with the University of Victoria, the Consensus Building Institute (CBI) of Harvard University and others, ITAB has successfully developed a number of certificate courses in tax administration and mediation.

ITAB's courses have improved the overall accountability to on-reserve taxpayers and First Nation members and helped implement labour-saving technology, reduce disputes, improve administrative efficiency and facilitate First Nation tax administrator labour mobility.

Budget-Based Real Property Tax Rates Training

The Board has adopted a national policy whereby real property tax rates on reserve must be established each year based on an annual expenditure plan derived from an approved Band Council budget. The setting of property tax rates based on a property tax budget parallels the methodology used by municipalities in Canada. It enhances the autonomy of First Nation government and provides the non-voting, on-reserve taxpayer with an accounting and rationale for the expenditure of their tax monies. This system replaces the former method of setting tax rates based on those in an adjacent municipality.

A real property tax rates training course was developed in 1998 to teach First Nation property tax administrators the skills required to implement the policies, methodologies, systems and software operations of a budget-based real property taxation system. To date, 61 individual tax administrators have been certified.

Of the 94 taxing First Nations in Canada, 25 now run budget-based tax rate systems. Although more tax administrators have been trained, this position experiences a high turnover rate, leaving only a select number of taxing First Nations with a trained tax administrator to run their system.

Client Lands Assessment Services System (CLASS)

The Client Lands Assessment Services System (CLASS) is a database management system for the total administration and management of property tax folios including the calculation of property taxes. It is the result of research, development and consultation with First Nation tax administrators. The objective is to establish standards for all First Nation property tax systems in Canada. It eliminates the variety of methods of processing tax notices and payments, interests and penalties. CLASS is helping to define national tax administrative standards, while accommodating regional variations, improving accountability to taxpayers and First Nation citizens, and further helping to increase the capacity of First Nation governments.

A comprehensive curriculum and cost recovery training course was developed to implement CLASS. In 2002-2003, 11 CLASS trainees were certified. To date, 74 individuals have been certified to operate CLASS software.

Financial Management Bylaw Certificate Program

First Nation interest in the ITAB Financial Management Bylaw training program continues to grow and a number of courses have been delivered to communities in Ontario (Temagami First Nation), Saskatchewan (White Bear First Nation) and British Columbia (North Thompson Indian Band). The bylaw training course is presented to members of council and senior administration who work on the development of a draft financial management bylaw based upon ITAB and other First Nation models. Transparency, accountability and redress are central themes in the week long course. One of the elements of the training is the development of a consultation strategy to assist First Nations in the presentation of the concept and draft bylaw to their membership.

Additional First Nations expressing interest in receiving the ITAB Financial Management Bylaw training included: Kitselas First Nation, Skidegate First Nation, Old Masset Village Council and Snuneymuxw First Nation.

3. Public Education

Through its various communications activities, the Board builds public awareness and understanding of First Nation property taxation on reserve lands.

www.itab.ca

The ITAB web site is maintained to provide the general public with user-friendly, easy-to-access information about ITAB. It allows visitors to link to ITAB's mandate, programs and services, list of taxing First Nations, the *First Nations Gazette*, the ITAB-DIAND Memorandum of

Understanding, previous annual reports and other publications, sample bylaws, research and policies, and the FNTC web site. It is also kept current with recent news items related to First Nation property taxation.

www.fntc.ca

The First Nations Tax Commission (FNTC) web site was launched in August 2002. It provides information on current issues and includes a media room to keep audiences up to date on events relating to the FNTC. The site is also linked to the First Nations Fiscal Institutions Initiative web site (www.fnfi.ca), which offers access to the web sites of the other proposed organizations under Bill C-19: the First Nations Finance Authority (www.fnfa.ca), the First Nations Financial Management Board (www.fnfmb.com), and the First Nations Statistical Institute (www.firststats.ca).

First Nations Gazette

The *First Nations Gazette*, launched on Aboriginal Day, June 21, 1997, is published semi-annually as a joint partnership of ITAB and the Native Law Centre, University of Saskatchewan. The *Gazette* is a tool for notifying the public of First Nation laws. Publication of these laws is intended to increase awareness of Indian taxation initiatives among First Nations and the general public, and to help First Nations enforce their tax laws by ensuring that regular notice is provided and that a register of all current tax bylaws is readily accessible. The target audience is the judiciary, members of the legal profession, First Nations and their citizens, provincial and municipal governments, on-reserve taxpayers and academic institutions. The *First Nations Gazette* is distributed by subscription.

In the 2002-2003 fiscal year, two editions of the *First Nations Gazette* were published. The first – volume 6, number 2 – was released in October 2002 and the second – volume 7, number 1 – was released in March 2003. The scheduled release date for the next edition is October 2003.

Clearing The Path

ITAB's newsletter, *Clearing the Path*, is published regularly to keep readers informed of real property taxation issues on reserve. Its circulation exceeds 2,000 subscribers.

4. Mediation

The smooth transition and transfer of real property jurisdiction to First Nation control is one of the Board's highest priorities. For some, the concept of a First Nation administering the taxation of real property on reserve can be controversial. The process of reaching an agreement between a First Nation and a municipal government for the continuation of services on reserve to taxpayers, and the resulting fee structure, can be complex.

A new First Nation property tax regime will, in many cases, replace the previous provincial or municipal property tax system in the collection of revenues and the delivery of services to lessees on First Nation land. Since most First Nations do not have the service delivery infrastructure or capacity required, a service agreement is necessary to continue providing the same level of services to taxpayers. ITAB, in accordance with its mandate, provides mediation services where necessary.

The following are some areas where ITAB has provided these services:

- The Campbell River Indian Band enacted real property taxation in November 2002 and, in support, ITAB facilitated several meetings between the First Nation and the District of Campbell River in their efforts to establish a service agreement. The parties have reached an interim agreement for the provision of services for 2003 and are now working on a comprehensive long-term arrangement.
- At the request of taxpayers residing on the Matsqui First Nation, ITAB facilitated discussions and a meeting to address communication issues and the setting of tax rates. As a result of the discussions, the First Nation made a commitment to create a structure for communications with the taxpayer group and to engage them in the budgeting and rate setting process.
- ITAB convened the second session of the First Nations - Taxpayer Relations Focus Group on November 21-23, 2002 in Vancouver, British Columbia. ITAB retained the Consensus Building Institute (CBI) of Cambridge, Massachusetts to provide neutral facilitation services for the focus group; CBI had also facilitated the earlier meeting. CBI's role was to develop an agenda and ground rules, assist the participants to have a useful and efficient discussion, and prepare a summary of the meeting. As a neutral facilitator, CBI did not represent any of the parties to the discussion nor did it advocate for any particular substantive outcome.
- In the last quarter of 2002-2003, ITAB was asked to facilitate the negotiations of a service agreement (a renewal of the initial 1992 arrangement) between the Tzeachten First Nation (BC) and the District of Chilliwack. Discussions will continue in 2003-2004.

Mediation Program Development

In 1998-1999, the Board established mediation procedures and standards to guide Board members and staff in dispute resolution. They have proven effective in resolving disputes between First Nations, municipal governments, provincial governments and taxpayers on reserve. With approximately 15 percent of First Nations collecting property taxes across Canada, there is greater pressure on this dispute resolution service.

With the assistance of the CBI, ITAB established a mediation program that will provide the basis for third-party intervention to resolve tax-related disputes.

The Harvard University Native American Program, the CBI, the M.I.T-Harvard Public Disputes Program and ITAB signed a Memorandum of Understanding in October 1999 to form a partnership on dispute prevention and resolution. The primary purpose of the partnership is to focus on this area as it relates to taxation issues resulting from the establishment of First Nation jurisdiction. Training materials and tools to support these activities have also been developed. Ultimately, the goal of this partnership is to ensure that sound agreements are reached by promoting the fair and efficient resolution of disputes at the lowest possible level when conflict does arise.

Mediation Training

ITAB and the Canadian Energy Pipeline Association (CEPA) agreed to provide a program of four courses for First Nations and energy pipeline taxpayers on the mutual gains process. Ninety-three participants attended the first three courses offered in previous years. By all accounts, the courses were a huge success.

ITAB and CEPA are currently planning the fourth mutual gains negotiations training course (MIT-Harvard based training) for First Nations, taxpayers and governments. The program has been credited with changing the culture of negotiations and has created new options for negotiators leading to successful agreements. The training program will be facilitated by the CBI and is scheduled for 2003-2004.

III. SPECIAL INITIATIVES

1. First Nations Fiscal Institutions Initiative (FNFI)

ITAB has received support from DIAND to fund a substantial portion of its further consultation and development work and its continued participation in the FNFI process. ITAB has continued its policy review and development work in key areas such as tax revenue expenditure policy, communication policy, property assessment policy, mediation policy and the taxation and representation issue.

Legislative Development

Finalizing the legislative framework to create the four First Nation fiscal institutions was a major step in establishing a new fiscal relationship. This past year, ITAB worked with the FNFA, FMB advisory panel, FNSI advisory panel, DIAND and the Department of Justice to translate the blueprint for each organization (including determining the resources, powers, roles and authorities of each) into the proposed *First Nations Fiscal and Statistical Management Act*.

The ITAB 2002-2003 fiscal year was dominated by policy development, ongoing consultation and Board Member review related to the further development of the proposed Act and its legislative package.

Regular meetings were held with the proponents of each of the proposed fiscal institutions, and intensive discussions were held with DIAND and Department of Justice officials to resolve outstanding matters and complete the drafting of the bill. Most notably, issues involving the proposed enforcement powers of First Nations tax authorities and the First Nation Tax Commission were debated and, in large measure, resolved. Machinery of government questions were also answered to ensure the legislation would see the development of suitable organizational models that meet federal accountability and reporting requirements while respecting the recognition of First Nation jurisdiction and leadership inherent to the Fiscal Institutions initiative.

Announcement of the Consultative Draft

On August 15, 2002, in a joint press conference, ITAB Chairman C.T. (Manny) Jules and Indian Affairs Minister Robert Nault, announced the release of a consultative draft of the proposed *First Nations Fiscal and Statistical Management Act*.

This launched a new series of consultation events where the leaders of each of the proposed institutions, and their staff, met with interested parties across Canada to discuss the initiative and the draft bill. While each institution identified specific target audiences, many of the consultation events came at the request of individual First Nations or their representative political organizations.

Four key meetings for ITAB, at which stakeholders were given the opportunity to discuss the consultative draft of the proposed legislation, included the First Nations Tax Authorities National Meeting, the Assembly of First Nations National Conference on Fiscal Relations, the First Nations - Taxpayer Relations Focus Group Meeting and the Canadian Property Tax Association Annual Workshop.

First Nations Tax Authorities - National Meeting

On September 25, 2002, ITAB hosted a meeting of taxing First Nations, with 53 communities from all regions in attendance. Delegates were provided with a detailed presentation of the consultation draft of the *First Nations Fiscal and Statistical Management Act*, as well as updates from each of the institutions. A strong show of support was received from the delegates.

Any questions that arose were noted, answered, and recorded in a question and answer document that was frequently updated and posted to the www.fnfi.ca web site, as well as being included in information packages.

Assembly of First Nations - National Conference on Fiscal Relations

On September 26 and 27, 2002, the Assembly of First Nations (AFN) Chiefs Committee on Fiscal Relations hosted a national conference in Squamish, British Columbia to inform First Nations of the work being done to advance a new fiscal relationship and establish the First Nations Fiscal Institutions.

The consultative draft of the *First Nations Fiscal and Statistical Management Act* was presented and each institution was described in detail. The information linked the work of the Chiefs Committee and the proponents of the institutions to the mandate given by the Chiefs in Assembly through six of the AFN resolutions passed since 1999 in support of the creation of the fiscal institutions. In addition, presentations were given on funding and technical options with respect to fiscal transfers.

This forum generated a good discussion of the more contentious issues underlying the Fiscal Institutions initiative, specifically the need for federal legislation vs. a constitutional First Nation sovereignty approach, the opt-in nature of the legislation and the need for a non-derogation clause in the bill. While some delegates voiced their opposition to the initiative, the majority expressed their support.

ITAB was also present at two other AFN meetings in 2002, the Annual General Assembly held in Montreal in July and a Special Chiefs Assembly held November 19, 2002 in Ottawa.

First Nations -Taxpayer Relations Focus Group Meeting Session II

ITAB convened the second session of the First Nations - Taxpayer Relations Focus Group in Vancouver, British Columbia on November 21-23, 2002. The primary purpose of this forum was to discuss draft ITAB policy designed to manage taxpayer relations, and to coordinate First Nation property taxation authorities' decision-making processes to recognize and reconcile taxpayer interests. In preparation for the event, ITAB distributed the draft policy and the consultative draft of the *First Nations Fiscal and Statistical Management Act* to all participants.

Over 25 individuals attended the session, with most having participated in the first session held in March 2002.

The policy challenge facing ITAB (and the FNTC as its successor) is to devise a range of appropriate mechanisms to represent taxpayer interests within the current operational framework. The key to successfully meeting this challenge will be to ensure that the interests of tax-paying leaseholders are duly considered and reconciled with other First Nation interests, without compromising First Nation jurisdiction, governance, and the ability to support the viability of our diverse cultures. This second focus group session proved to be quite successful in helping move forward toward a resolution. While consensus on the proposed draft policy was not reached in all areas, the participants identified and agreed to key principles to guide the development of what ITAB believes will be effective and successful approaches to meet First Nation, taxpayer and ITAB/FNTC needs.

Canadian Property Tax Association - Annual Workshop

ITAB provided a detailed presentation of the consultation draft of the *First Nations Fiscal and Statistical Management Act* to delegates at the Canadian Property Tax Association's Annual Workshop in Quebec City on September 30, 2002.

The workshop provided an excellent forum for ITAB to provide detailed information, answer questions and provide background materials and web site information to the over 170 delegates participating in this annual event.

Meetings and Information Sessions

A list of all meetings, information sessions and mail-outs covering the period from April 1, 2002 to March 31, 2003 can be found in Appendix B.

Introduction of Bill C-19

The proposed *First Nations Fiscal and Statistical Management Act* was introduced as Bill C-19 in the House of Commons (the House) on December 2, 2002.

On January 30, 2003, the proposed legislation returned to the House when Minister McLellan (for Minister Nault) moved that Bill C-19 be read a second time and referred to a Standing Committee. A three-hour debate ensued, which included arguments by all parties and concluded with a vote on a Canadian Alliance motion to have the bill withdrawn. The vote was later defeated and on February 25, 2003, the motion that Bill C-19 be read a second time and referred to the House of Commons Standing Committee on Aboriginal Affairs, Northern Development, and Natural Resources was passed.

In preparation for the Committee, ITAB, FNFA, the FMB Advisory Panel and the FNSI Advisory Panel compiled a strong list of witnesses to testify in support of C-19. Members of Parliament and Senators were also briefed on the bill.

A number of fundamental matters, affecting all institutions, remained to be resolved at the time of introduction. Specifically, the omission of an appropriate non-derogation clause, general issues affecting the structure, operations and independence of the institutions, and issues stemming from the perceived relationship between Bill C-19 and other DIAND legislation.

The proponents of each of the fiscal institutions have worked diligently to identify solutions to the difficulties presented by the present form of Bill C-19. In the next fiscal year, officials will continue to work together to resolve these issues in order to present a comprehensive and cohesive case that will ensure the successful establishment of these institutions through the passage of Bill C-19.

FNFI Communications

To coincide with the announcement of the consultative draft of the legislation (and leading up to and following the introduction of Bill C-19), ITAB, along with its partners, launched a comprehensive communications effort to educate stakeholders and the general public on the proposed *First Nations Fiscal and Statistical Management Act*. Throughout the past fiscal year, communications representatives of each of the proposed fiscal institutions met regularly to coordinate information and generate materials for this purpose.

The following is a list of key products of the joint communications working group:

- **Media** – First Nation proponents provided Aboriginal and non-Aboriginal reporters with background information on the First Nations Fiscal Institutions Initiative. Editorial Boards and interviews with key Native and non-Native media were held.
- **Telephone Message Centre** – A toll-free number was established in August 2002 to allow individuals to call and request information or identify issues that are important to them with regard to the proposed legislation. The toll free number is 1-866-295-FNFI (3634).
- **Newsletter (FNFI Update)** – The *FNFI Update* newsletter, directed to First Nations, Parliament, and the general public, is distributed electronically and in print. The first newsletter was finalized and distributed to all First Nations, Members of Parliament and Senators on March 17, 2003. It has also been posted to the FNFI web site.
- **Web site** – The www.fnfi.ca web site was launched in August 2002 and is coordinated with the web sites of the four proposed institutions (www.fntc.ca, www.fnfa.ca, www.fnfmb.com, and www.firststats.ca). It incorporates updated information on the development and progress of Bill C-19. From the time of its launch through to the end of March 2003, the site had almost 200,000 hits.
- **Video/CD** – A twenty-five minute video entitled “Bill C-19: Building a Better Future” has been in production and will be distributed by September 2003 to all First Nations across Canada. The video explains the benefits of Bill C-19 and each institution, and allows the viewer to visualize change in progress. The video will also be available in CD format for distribution to all Members of Parliament and Senators.
- **Information Booklet** – An English and French FNFI information booklet was produced and distributed in press packages on August 15, 2002. The booklet is also the key component in information packages mailed out upon request, and in consultation and information kits. It is in the process of being updated to reflect Bill C-19’s development and to incorporate frequently asked questions. Copies will be distributed to First Nations by July 2003. It will also be available on the FNFI web site at that time.

The ITAB Eastern office was identified by the proposed institutions as the key contact and information centre as the proposed legislation moves through the Parliamentary process.

2. First Nations Tax Commission

Transition Issues

In preparation for the eventual creation of the FNTC, the ITAB Management Committee has undertaken an organizational review of current ITAB capacity and future FNTC requirements.

This review will assist in achieving a smooth transition from ITAB to the FNTC. The functional review includes an assessment of the ITAB organizational structure, projected FNTC human resource requirements, performance measures and recommendations for change.

Work to the end of March 2003 included:

- the completion of Board member and staff interviews;
- drafting of job descriptions;
- the formulation of various organizational options to reflect the eventual FNTC structure under a finalized Bill C-19; and
- the selection of an interim functional organizational chart to effectively prepare and co-ordinate the transition from ITAB to the FNTC.

Remaining tasks include a functional review of responsibilities for each office (East and West), the completion of all projected job classifications and descriptions, and the creation of employee performance measures. The final outcome of the review will be the setting of a five-year operational plan to guide the transition and implementation of the FNTC.

IV. SUPPORTING PROGRAMS

1. Research and Policy Development

Social Services Research

The First Nation fiscal institutions proposed under Bill C-19 are interested in improving confidence in First Nation governments and clarifying the First Nation fiscal relationship. In particular, they would like to see more transparency in First Nation service responsibilities. This means a clear delineation between financial responsibilities and service responsibilities, allowing residents to understand who has responsibility for each service. This has been clearly outlined through the relationship of local property tax related revenues and local property tax related services.

However, for areas such as social services on reserve, transparency continues to be an issue. For example, First Nations are responsible for delivering social services. The federal government is financially responsible for these services and the provincial government sets the program standards. This can create confusion and concerns about accountability, and can reduce confidence in First Nation governments. To protect the integrity of local services, the *First Nations Fiscal and Statistical Management Act* effectively builds a financial firewall around local revenues and local services so that local revenues are not used to subsidize social services and social service revenues are not used to subsidize local services.

Recent social services research found that social service delivery is underfunded in comparison with provincial standards, and ITAB (and eventually the FNTC) should review its expenditure policy to ensure that the financial firewall is protected.

Health Services Research

Estimating the macroeconomic impact of poor Aboriginal health is important to policy makers because it can help to identify health policies that will reduce poverty, estimate the return on investment from different health policies and guide resource allocation decisions. Research conducted on health services was used to develop four proposals to strengthen the relationship between health and economic development. These proposals included:

- direct lifetime macroeconomic impacts to individuals from increased mortality and morbidity;
- lifecycle macroeconomic impacts to individuals resulting from lower earning potential;
- intergenerational macroeconomic impact on individuals resulting from passing on poor health or poor health practices from parents to children; and
- societal macroeconomic impacts resulting from higher fiscal costs and lost investment.

ITAB is interested in this research because of the known correlation between economic development and good infrastructure (both of which are supported by property tax revenues) and individual health.

2. Legal Issues

The following are court decisions followed by ITAB that were decided in 2002-2003:

B.C. Tel v. Seabird Island Indian Band, [2002] F.C.J. No. 1032

On July 9, 2002, the Federal Court of Appeal released its decision in *B.C. Tel v. Seabird Island Indian Band*. The case involved the Band's power to tax a fibre optic cable which was located on a provincial highway right-of-way running through the Band's reserve. The central issue was whether the road right-of-way was "in the reserve". If so, the fibre optic cable would, under s. 83 of the *Indian Act*, be subject to taxation by the Band. On the other hand, if the right-of-way was not "in the reserve" then the Band taxation bylaws could not apply to anything located within the right-of-way, including BC Tel's cable.

The majority (two of the three justices) of the Court of Appeal found in favour of the Band and held that the right-of-way lands were "in the reserve" and could be taxed by the Band.

Pikangikum First Nation v. Her Majesty the Queen

On November 29, 2002, the Federal Court of Canada – Trial Division declared that the decision of the Minister of Indian and Northern Affairs to require Pikangikum First Nation to enter into a co-management agreement (failing which DIAND would withhold community services funding and deliver programs and services through an agent), was invalid due to a breach of the duty of procedural fairness.

In its reasons, the Court was of the view that DIAND must follow their policy on the appointment of co-managers and third-party managers, and that notice must be provided to the recipients of the difficulty/default before imposing co-management, so as to allow for "meaningful discussion of the difficulty/default," in order to meet the requirements of procedural fairness. The Court found that such notice was not provided to the Pikangikum First Nation and that this therefore constituted a breach of the duty of fairness.

Also of interest was the Court's determination that the standard of review for this type of policy decision, where there is no specific right of appeal and where the decision is within the jurisdiction of the Minister, is one of patent unreasonableness and therefore should be given considerable deference before it is disturbed.

Ross River Dene Council Band v. Canada 2002 SCC 54

In the *Ross River* case, the Supreme Court of Canada addressed the issue of reserve establishment under the *Indian Act*. For many years the Government of Canada has maintained that there is, and always has been, only one way to establish a reserve under the *Indian Act*: there must be an Order in Council which specifically sets aside the lands as a reserve under the *Indian Act* for the use and benefit of a particular Band. In relation to specific claims, Canada has taken the position that it has no outstanding lawful obligation for the loss of lands in the absence of an Order in Council, even if those lands were specifically promised to a Band (for instance by the Joint Reserve Commission).

First Nations, on the other hand, have argued that Canada's position ignores historical realities. There are lands which are currently managed and acknowledged to be Indian reserves under the *Indian Act* which were not set aside by an Order in Council. Perhaps more importantly, a rigid rule that would require an Order in Council for there to be lawful obligations on the Crown's part could do substantial injustice. This is particularly true in cases where the authorized representatives of the Crown have made specific promises and representations to the Indian people and those promises have been reasonably relied upon.

In this case, the Supreme Court rejected Canada's argument and essentially affirmed the position advanced on behalf of the intervenor, Coalition of First Nations (including Union of BC Indian Chiefs, Sto:Lo Nation, Okanagan Nation Alliance and Interior Alliance of BC). The Supreme Court agreed that there is more than one way to create a reserve under the *Indian Act* and this process has varied in different locations and at different periods of time. Determining whether or not any particular lands were reserved within the meaning of the *Indian Act* requires an examination of the facts. Certain elements are required: there must be an intention on the part of the Crown to establish a reserve; steps must be taken to set lands apart; and this setting apart must be for the benefit of Indians.

Wewaykum Indian Band v. Canada, 2002 SCC 79

On December 6, 2002, the Supreme Court of Canada released its unanimous decision in *Wewaykum Indian Band v. Canada* 2002 SCC 79 (often referred to as the *Roberts* case). The case involved a dispute between two Bands – the Campbell River (Wewaykum) Band and the Cape Mudge (Wewaikai) Band) – over rights to two reserves. It raised a number of issues of importance regarding reserve lands in British Columbia including:

- the authority of the Joint Indian Reserve Commission (JIRC) to allot reserves;
- the point at which reserves were legally established in British Columbia;
- the nature of the federal Crown's lawful obligations during the reserve creation process; and
- whether provincial statutes of limitation may apply to extinguish claims against the Crown for historic mismanagement of Indian lands.

The case answered a number of these questions in a way which may make historic land mismanagement claims by Indian Bands more difficult. The Court concluded that the JIRC, acting under Order in Council PC 1088 of November 10, 1875, had no authority to actually reserve lands in British Columbia. The JIRC reserve allotments were recommendations only and contemplated a further process to establish lands as reserves under the *Indian Act*. A “conveyance” of lands from the Province to the federal government was required before lands could be established as “reserves”. This did not take place until Order in Council 1036 in 1938. This was the moment at which lands allotted after Confederation officially became “reserves” within the meaning of the *Indian Act*. Further, the Court concluded provincial limitation periods, as well as equitable principles of laches, apply to cases involving Band claims against the Crown.

APPENDIX A: FIRST NATIONS WITH SECTION 83 BYLAWS**Newfoundland (1)**

Miawpukek First Nation

Nova Scotia (3)

Eskasoni Band
Millbrook Band of Indians
Pictou Landing First Nation

New Brunswick (2)

Kingsclear First Nation
Red Bank First Nation

Quebec (1)

Innu Takuaiakan Uashat mak Mani-Utenam

Ontario (12)

Beausoleil First Nation
Chippewas of Georgina Island First Nation
Chippewas of Mnjikaning (Rama) First Nation
Fort Severn First Nation
Kasabonika Lake First Nation
Lac La Croix First Nation
Michipicoten First Nation
Mississaugas of Scugog Island First Nation
Nipissing First Nation
Serpent River First Nation
West Bay First Nation (M'Chigeeng First Nation)
Whitefish Lake Indian Band No. 6

Manitoba (2)

Fairford First Nation
Opaskwayak Cree Nation

Saskatchewan (4)

Muskeg Lake Band of Indians
Ocean Man First Nation
White Bear First Nations
Whitecap Dakota/Sioux First Nation

Alberta (16)

Alexander First Nation
Alexis First Nation
Dene Tha' First Nation
Duncan's First Nation
Enoch First Nation
Fort McMurray First Nation
Little Red River Cree Nation
Mikisew Cree First Nation
O'Chiese First Nation
Paul Band
Piikani First Nation
Siksika Nation
Stoney Tribal Council
Sturgeon Lake Band of Indians
Tsuu T'ina Nation
Whitefish Lake First Nation

British Columbia (64)

Adams Lake Indian Band
Ashcroft Indian Band
Blueberry River Indian Band
Bonaparte Indian Band
Boothroyd Indian Band
Burns Lake Indian Band

Campbell River Indian Band
 Chawathil Indian Band
 Cheam Indian Band
 Chemainus First Nation
 Coldwater Indian Band
 Columbia Lake Indian Band
 Cowichan Indian Band
 Cook's Ferry Indian Band
 Fort Nelson Indian Band
 Kamloops Indian Band
 Kanaka Bar Indian Band
 Kwaw Kwaw Apilt First Nation
 Lakahahmen First Nation
 Lake Babine First Nation
 Lheidli-T'enneh Band
 Lillooet Indian Band
 Little Shuswap Indian Band
 Lower Kootenay Indian Band
 Lower Nicola Indian Band
 Lower Similkameen Indian Band
 Matsqui First Nation
 McLeod Lake Indian Band
 Moricetown First Nation
 Musqueam Indian Band
 Nadleh Whut'en Indian Band
 Nak'azdli Indian Band
 Nanaimo Indian Band
 Neskonlith Indian Band
 Nicomen Indian Band
 Osoyoos Indian Band
 Pavilion Indian Band
 Seabird Island Indian Band
 Shuswap Indian Band
 Siska Indian Band
 Skeetchestn Indian Band
 Skidegate Indian Band
 Skowkale First Nation
 Skuppah Indian Band
 Sliammon Indian Band
 Soda Creek Indian Band
 Songhees Indian Band

Spuzzum Indian Band
 Squamish Nation
 St. Mary's Indian Band
 Stelat'en First Nation
 Tla-o-qui-aht First Nations
 Tl'azt'en Nation
 Tobacco Plain Indian Band
 Tsawout Indian Band
 Tsawwassen First Nation
 Tsleil-Waututh Nation (Burrard Indian Band)
 Tzeachten First Nation
 Upper Similkameen Band
 Westbank First Nation
 West Moberly First Nations
 Whispering Pines/Clinton Indian Band
 Yale First Nation
 Yekooche First Nation

Northwest Territories (1)

Hay River Dene Band

APPENDIX B: FNFI – MEETINGS AND INFORMATION SESSIONS

The following list includes all workshops and information meetings across Canada in the 2002-2003 fiscal year that were attended by representatives of ITAB, FNFA, and the proponents of the proposed FMB and FNSI. The purpose of attending was to explain the Fiscal Institutions initiative.

April 2002

April 10 - Assembly of First Nations (AFN) Meeting, Vancouver, BC.

April 10 - AFN Canada Joint Steering Committee on the National Table on Fiscal Relations, Vancouver, BC.

April 11 and 12 - Forum of Federations International Conference on Indigenous Fiscal Systems, Vancouver, BC.

April 23 - Sept Iles First Nation, PQ.

April 24 and 25 - Treaty 3 Meeting, Prince George, BC.

April 24 and 25 - Native Aboriginal Health Organization.

April 26 to 28 - Aboriginal Self-Government Conference, Canadian Bar Association, Victoria, BC.

April 30 - Assembly of Manitoba Chiefs, Winnipeg, MB.

May 2002

May 1 - Penticton Indian Band Meeting, Penticton, BC.

May 15 and 16 - Saint Mary's First Nation, NB.

May 15 and 16 - Micmac Tribal Council Meeting, NB.

May 21 - AFN Chiefs Committee on Fiscal Relations, Ottawa, ON.

May 22 to 23 - AFN Special Chiefs Assembly on Governance, Ottawa, ON.

May 27 and 28 - Meeting between C.T. (Manny) Jules and the Auditor General, Ottawa, ON.

May 28 - Atlantic Policy Congress of First Nation Chiefs, Fredericton, NB.

May 29 - AFN Chiefs of Alberta (Fiscal Relations Initiative Meeting), Edmonton, AB.

May 29 to 31 - Indigenous Bar Association Symposium, Saskatoon, SK.

June 2002

June 4 to 6 - Federation of Saskatchewan Indian Nations Spring Assembly, Saskatoon, SK.

June 4 to 6 - Union of Ontario Indians Grand Council Meeting, Rocky Bay, ON.

June 12 to 14 - BC First Nations Summit Meeting, North Vancouver, BC.

June 18 to 20 - Assembly of Québec and Labrador Chiefs, Essipit, PQ.

June 20 - Skeetchestn First Nation, BC.

July 2002

July 8 to 11 - Ethinew Pimatisiwin 7th Annual Cree Nations Gathering, Nelson House, MB.

July 16 to 18 - Assembly of First Nations Annual General Meeting, Montreal, PQ.

July 30 - FNFI presentation to the Province of BC.

August 2002

August 15 - Announcement of consultative draft of proposed legislation. Bilingual press packages were handed out which included copies of the draft legislation, an FNFI information booklet, news release, and general backgrounder on the initiative, and a consultation deck. Packages were also given to anyone requesting information. From this date to the end of March 2003, more than 5,000 similar information packages were distributed.

August 27 to 28 - DIAND Lands and Trust Services National Management Meeting, Calgary, AB.

August 28 - Ontario Federation of Indian Friendship Centres – “Partnership Development Advisors Initiative” meeting, Toronto, ON.

September 2002

September 6 - Teslin First Nation, Teslin, YT.

September 18 to 20 - BC First Nations Summit Meeting, Port Alberni, BC.

September 23 to 27 - Union of British Columbia Municipalities, Whistler, BC.

September 25 - National Taxing First Nations Meeting, Vancouver, BC.

September 26 to 27 - AFN National Conference on Fiscal Relations, Vancouver, BC.

September 30 - Canadian Property Tax Association meeting, Québec City, PQ.

October 2002

October 2-3 - First Nations Tax Administrators Association, Quaaout Lodge, Chase, BC.

October 17 - Union of New Brunswick Indians, NB.

October 18 to 19 - Indigenous Bar Association Annual Conference, Toronto, ON.

October 29 - Grassy Narrows First Nation, Grassy Narrows, ON.

November 2002

November 4 - Standing Committee on Finance, Ottawa, ON.

November 5-7 - Sto:Lo Nation 5th Annual Business Conference '*Financing First Nations' Development: Opportunities and Actions for Success*', BC.

November 6-9 - Aboriginal Financial Officers Association of Canada - 3rd Annual Conference, Saskatoon, SK.

November 12 - Cowichan Tribes, Duncan, BC.

November 19 - AFN Special Assembly, Ottawa, ON.

November 21-23 - National Alliance for Land Management Association National Gathering, Vancouver, BC.

November 22 - Meeting with Treaty 7, Canmore, AB.

November 27 - Anishinabek Nation, ON.

November 27 to 29 - BC First Nations Summit Meeting, North Vancouver, BC.

February 2003

February 5 - Standing Committee on Aboriginal Affairs, Ottawa, ON.

February 19 - "A Changing Fiscal Environment", Insight Conference, Toronto, ON.

February 20 - Aboriginal Management Institute, Toronto, ON.

March 2003

March 5 - "Fiscal Relations: Moving beyond transfer payments", Union of Ontario Indians Conference, Chippewas of Mnjikaning First Nation, ON.

March 6 - Federation of Canadian Municipalities, Aboriginal Affairs Committee, Regina, SK.

March 11 to 13 - BC First Nations Summit, BC.

March 17 - The *FNFI Update* newsletter was sent to all First Nations across Canada.

March 17 - Information packages were sent to all Members of Parliament and Senators. The bilingual packages included an FNFI information booklet, Bill C-19, a biography of the First Nation leader for each proposed institution and an *FNFI Update* newsletter.

March 24 - A special edition of ITAB's newsletter *Clearing the Path* was mailed to all First Nations, ITAB's general mailing list of subscribers, and all Members of Parliament and Senators.

March 31 - FNFA Annual General Meeting, BC.

