

# CLEARING THE PATH

FIRST NATIONS TAX COMMISSION

VOLUME 1 ISSUE 1 FALL 2007



## First Nations Tax Commission Holds Inaugural Meeting

The inaugural meeting of the First Nations Tax Commission (FNTC) was held on June 18, 2007.

The 3-day event, held in Kamloops, British Columbia and at the Quaaout Lodge on the Little Shuswap First Nation, was attended by the Commissioners and staff, as well as honoured guests.

The first evening was filled with traditional ceremony, as the Commissioners were sworn in. Each was draped in a blanket, prior to the smudge ceremony. This was followed by an honour song given by John Jules. More than 100 guests witnessed the event.

*Continued on p. 4*



The Sage Hills Drumming Group performed an honour song at the inauguration of the First Nations Tax Commission.

## Gazette Reaches Milestone

On June 21, 1997 - National Aboriginal Day - the *First Nations Gazette* was launched in a ceremony held at the Native Law Centre of the University of Saskatchewan. Now marking its tenth anniversary, the *Gazette* has become an indispensable tool as a means to inform governments, First Nations taxpayers, members and potential investors.

Said C.T. (Manny) Jules at the time of the launch "This represents another step in our journey for self-government. Clearly, the dignity, status and legitimacy of our laws and law-making process will be enhanced by this publication."

*Continued on p. 3*

### WHAT'S INSIDE

- |   |  |
|---|--|
| 2 | MESSAGE FROM THE CHIEF COMMISSIONER      |
| 2 | MOU BETWEEN MINISTER AND FNTC            |
| 3 | COLLECTING PROPERTY TAX THROUGH THE FSMA |
| 4 | SEEKING PUBLIC INPUT                     |
| 4 | COMING EVENTS                            |

## Message from the Chief Commissioner

On July 1, 2007, we said farewell to the Indian Taxation Advisory Board and hello to the First Nations Tax Commission. That day marked the beginning of a new era in property taxation on-reserve. For myself, that was a day that I had been working towards since ITAB was created. In those early days, we knew that a statute-based First Nation institution, with real approval powers, would succeed ITAB (which was only an advisory body). These are very exciting times for First Nations.



Now the real work begins. We must ensure this initiative gets off the ground properly and keeps its momentum going. Already, 30 First Nations have passed band council resolutions requesting that they be added to the schedule of the *First Nations Fiscal and Statistical Management Act* (FSMA). Our staff have been in contact with these communities, keeping them informed as the process unfolds. For those First Nations that have not passed a BCR, I would encourage you to do so to take advantage of the full range of benefits the legislation offers.

A handwritten signature in blue ink that reads "Manny". The signature is fluid and cursive.

C.T. (Manny) Jules  
Chief Commissioner

## National Meeting for C-20 First Nations

On October 23 and 24, 2007, the FNTC will host a national meeting for C-20 First Nations. The meeting will provide an opportunity for First Nations participating in the FSMA to meet with the Commissioners and learn more about the new direction for First Nation property taxation. The Chief Commissioner will provide an overview of the FNTC implementation strategy and presentations will be made by the other FSMA institutions (FMB, FNFA, and FNSI).

Legal requirements for the transition will be presented for First Nations currently taxing and those new to property taxation. Breakout workshops are also planned and will include a detailed assessment of each participating First Nation's plan for transition to the FSMA.

## MOU to Govern *Indian Act* Bylaw Approvals

The First Nations Tax Commission and the Minister of Indian Affairs and Northern Development concluded a Memorandum of Understanding (MOU) that establishes the role of the Commission with respect to bylaws submitted by First Nations under section 83 of the *Indian Act*. The document was signed by the Minister on July 5, 2007.

For First Nations exercising property tax jurisdiction pursuant to section 83 of the *Indian Act*, there will be no change to the current operation of their property tax system. The FNTC is mandated through the MOU to assume the advisory role to the Minister with regard to his responsibilities for bylaw approval. Furthermore, the FNTC will provide a full slate of services, including the continued review and recommendations for ministerial approval of *Indian Act* bylaws.

## Gazette Reaches Milestone

Continued from p. 1...

“The beauty, poetry and symmetry of our laws have never been published. This is a small step to rectify this” said Sakej Henderson, Research Director of the Native Law Centre, of the importance of the *Gazette*. “This is a powerful step in articulating our laws.”

For the past ten years, the *Gazette* has been published semi-annually and is administered by the Native Law Centre. All local revenue laws passed by First Nations and approved by the FNTC, as well as standards and procedures approved by the FNTC are required by law to be published in the *Gazette*. Additionally, all section 83 *Indian Act* bylaws passed by First Nations and approved by the Minister of Indian Affairs are published.

From time to time, the *Gazette* has also been used to publish policies or other First Nation legislation affecting First Nation taxation under the *First Nations Fiscal and Statistical Management Act* or the *Indian Act*.

The *Gazette* is governed by an Editorial Board consisting of representatives from the Native Law Centre and the FNTC. Work is continuing

on the development of an on-line edition of the *Gazette*. Currently, it is only available in hard copy.

For subscription information, contact the *Gazette* by email: [native.law@usask.ca](mailto:native.law@usask.ca).



### Members of the FNTC

Back row: Céline Auclair, Ann Shaw, Ken Marsh, Randy Price, Terry Nicholas, Leslie Brochu, and William (Bill) McCue. Front row: Deputy Chief Commissioner David Paul, Chief Commissioner C.T. (Manny) Jules and Lester Lafond.

## Collecting Property Tax Through the FSMA

The *First Nations Fiscal and Statistical Management Act* (FSMA) is available to all First Nations, particularly those currently collecting property tax under s. 83 of the *Indian Act*. Communities that add their name to the FSMA schedule will be able to take advantage of the new property tax powers and access the full range of tools and services.

To opt into the property taxation and borrowing provisions of the FSMA, the Chief and Council of an interested First Nation must provide a resolution of Council to the Minister of Indian Affairs and Northern Development requesting that they be placed on the schedule.

The FNTC is available to provide assistance throughout this process. Sample band council resolutions are also available.



The Native Law Centre made their first shared-governance appointment to the FNTC on the tenth anniversary of the *First Nations Gazette*. At the FNTC's inaugural meeting, Sakej Henderson (above left) of the Native Law Centre announced the appointment of Commissioner Terry Nicholas (above right).

# Inaugural Meeting

Continued from p. 1...

Prior to the smudge ceremony, Ms. Terry Nicholas of the ?Akisq'nuk First Nation was named as the tenth Commissioner by Sakej Henderson of the Native Law Centre, University of Saskatchewan.

Chief Commissioner Jules described the event as another important milestone in the history of First Nation governments.

“Today, we begin a new journey as we endeavour to improve the economic conditions of First Nations across Canada.”

Over the next two days, the Commissioners attended an intensive orientation session, so that they could better prepare themselves for their new workload. Work also included the approval of the FNTC's 2007-2008 Corporate Plan, which establishes the Commission's work plan and financial plan.

The First Nations Tax Commission began operations on July 1, 2007.



Pictured above is John Jules (left) honouring the Members of the Commission and special guests with a traditional smudge ceremony.



Commissioners Leslie Brochu, Lester Lafond, Bill McCue, and Ken Marsh take part in the opening ceremonies.

## Seeking Public Input Draft FNTC Standards

The FNTC has developed four draft standards concerning property taxation laws, property assessment laws, annual expenditures laws, and annual rates laws. The FNTC is seeking public input to assist in developing standards that are acceptable and effective for participating First Nations and their taxpayers. Electronic versions of the draft standards can be viewed at:

<http://www.fntc.ca/en/taxing-under-the-fsma/draft-fntc-standards>

## Coming Events

### Canadian Property Tax Association 41st Annual General Conference

September 30 to October 3, 2007. Victoria, BC

### National Meeting for C-20 First Nations

October 23 and 24, 2007. Vancouver, BC



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

**Head Office**  
321-345 Yellowhead Highway,  
Kamloops, BC V2H 1H1  
Telephone: (250) 828-9857 Fax: (250) 828-9858

**Eastern Office**  
Lorne Building, 90 Elgin Street,  
Ottawa, ON K1A 0H4  
Telephone: (613) 954-6201 Fax: (613) 954-2073

**www.fntc.ca**  
*Clearing the Path* is written and produced by the  
First Nations Tax Commission.  
©2007 FNTC  
*Printed on recycled paper*