



FIRST NATIONS TAX COMMISSION
COMMISSION de la FISCALITÉ des PREMIÈRES NATIONS

FIRST NATION PROPERTY TAX BACKGROUNDER

Over 30% of First Nations throughout every region in Canada have established or are developing property tax jurisdiction using the First Nations Fiscal Management Act (FMA) or section 83 of the Indian Act. Since 1990, First Nation property tax jurisdiction has generated nearly a \$1 billion in First Nation tax revenues. These revenues have been used to provide local services and build a significant amount of critical community infrastructure (healthcare facilities, administration buildings, and recreational centres) and economic infrastructure (roads, water and wastewater). As a result, tax collecting First Nations have facilitated nearly \$2 billion in investment which supports more employment and business development and increases tax revenues.

Situated at Tk'emlúps te Secwépemc, near Kamloops, BC, the First Nations Tax Commission is a First Nation shared governance institution established by the FMA. Its mandate is to promote, support and regulate First Nation property tax and local revenue regimes. The Commission consists of nine Commissioners including the Chief Commissioner, the Deputy Chief Commissioner and three Commissioners who represent utility, commercial and residential taxpayers. It is one of three First Nation fiscal institutions established by the FMA, the others are the First Nations Finance Authority and the First Nations Financial Management Board.

The FNTC reviews submitted laws for their compliance with the FMA, FMA regulations and the Commission's Standards and Procedures. The Standards and Procedures complement FMA requirements and provide additional regulatory support for First Nation law making. For s.83 by-laws, the FNTC provides advice to the Minister of Crown and Indigenous Relations (Minister) through a Memorandum of Understanding with the Minister, and by using policies that largely mirror the FNTC Standards and Procedures.

The FNTC functions and services include:

- Law review and approval
- By-law review and recommendation for Ministerial approval
- Policy and legislative
- Education
- Registry and publication of laws and by-laws
- Dispute resolution
- Service agreement facilitation

The FNTC has also developed sample laws and by-laws to facilitate First Nation law and by-law development. These templates have been drafted to meet legislative and FNTC requirements. Sample laws cover all First Nation law-making under the FMA and include those for:

- Property taxation (reflecting regional variation)
- Property assessment (reflecting regional variation)
- Annual tax rates
- Annual expenditures
- Development cost charges
- Real property transfer taxation
- Taxation for the provision of services
- Taxation of business activities (accommodation provision, business occupancy (Manitoba First Nations), and well drilling (Alberta First Nations))
- Borrowing through the First Nations Finance Authority
- Delegation of law-making authority
- Taxpayer representation to Council

Sample by-laws cover all First Nation by-law making powers under section 83 of Indian Act and include those for:

- Property taxation
- Property assessment
- Annual property tax rates
- Expenditures
- Financial administration
- Business licensing

To support First Nation training, the Tulo Centre of Indigenous Economics, offers accredited certificate programs in First Nation tax administration, applied economics, and applied lands management. The Tulo Centre (www.tulo.ca) was established in 2008 through a partnership with FNTC and Thompson Rivers University.

The Commission also operates the First Nations Gazette to publish and provide free access to all FMA sample laws, standards and regulations, all First Nation laws, all s.83 by-laws, and notices related to taxation and other matters. The First Nations Gazette became an online-only service in 2014 (www.fng.ca), following the lead of other government gazettes.

The Commission's work goes beyond property tax and local revenues. In striving to assist First Nations in building their economies, the FNTC works with First Nations to create the legal and administrative infrastructure necessary for markets to work on their lands. It helps First Nations to create a competitive investment climate, so they can use economic growth as a catalyst for greater self-reliance.

Should you wish more information please visit www.fntc.ca or contact us at 1.866.272.2906 or mail@fntc.ca.

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