



# FIRST NATIONS TAX COMMISSION

2008/2009 ANNUAL REPORT



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## MESSAGE FROM THE CHIEF COMMISSIONER



*“...First Nations have used property tax to collectively leverage over one billion dollars in new private sector investment.”*

It is my honour and privilege to serve as the Chief Commissioner of the First Nations Tax Commission. I am proud to present our second annual report to the Minister of Indian Affairs, to First Nations, and their taxpayers.

This fiscal year we marked the 20th anniversary of the creation of the Indian Taxation Advisory Board (ITAB). I had the distinct privilege of presiding over ITAB as its Chairman and directing its innovative work in revitalizing First Nation economies. The development of the First Nations Fiscal and Statistical Management Act (FSMA) and the creation of the First Nations Tax Commission (FNTC) are just some examples of ITAB's contribution.

In 2007, the First Nations Tax Commission was established in large part to continue the work of ITAB. Our mandate promotes a strong and efficient First Nations' property tax system, and it supports First Nations in building stronger First Nation economies and developing greater fiscal autonomy. Over the last twenty years, First Nations have used property tax to collectively leverage over one billion dollars in new private sector investment. This compelling statistic illustrates how First Nation governments are removing the shackles of dependency and revitalizing their economies.

This is really just the beginning. First Nation economies are like branches in a great tree and over the last twenty years, we have focused on developing a strong root structure. Now the real growth can begin. Our strong working relationship with the 120 tax collecting First Nations is our most important asset.



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This year we worked closely with the 51 First Nations on the FSMA schedule to develop and implement their laws and we continued to support those 78 First Nations using s. 83 of the Indian Act. To support the First Nation tax systems across Canada we developed eight sample laws this year.

We created four more law review standards to provide greater certainty to investors, taxpayers, and First Nations. We codified and implemented the FNTC law review process.

This fiscal year, FNTC completed all the standards and sample laws that are necessary to support First Nations seeking to participate in bond issues under the FSMA. We improved the methods for reserve fund reporting in our expenditure standards and we advanced standards for development cost charges. These standards will provide confidence to prospective investors, First Nation members, taxpayers, and of course, the buyers of bonds.

We will continue to work with First Nations in developing other initiatives that will help them access capital and attract investment to their lands.

This year, the FNTC completed three major research projects aimed at developing a First Nation land title registry system.

One day this system will allow us to unlock the billions of dollars of potential capital that lies in First Nation lands. I look forward to the day when this capital allows a whole generation of First Nation entrepreneurs to transform the economic landscape of Canada.

We will seek a working relationship with the Department of Finance to promote and help implement the First Nations Goods and Services Tax (FNGST). We will work with Canada on infrastructure expenditures for First Nations to ensure they provide the optimal economic benefit.

The FNTC must develop administrative capacity in step with new tax powers and increased fiscal autonomy. Our partnership with the Tulo Centre of Indigenous Economics and Thompson Rivers University (TRU) will launch all the courses for the accredited Certificate in First Nation Tax Administration.

This is the first accredited certificate of its kind in Canada. This year we will release the new Tax Administrators' Software system to support the First Nation tax system.

We are proud of our accomplishments and look forward to the future.



C.T. (Manny) Jules  
Chief Commissioner/CEO

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## OVERVIEW

The First Nations Tax Commission began operation on July 1, 2007, following the passage of the FSMA, on March 23, 2005. This second annual report covers the first full year of operation from April 1, 2008 to March 31, 2009.

The FNTC is a First Nation shared governance institution governed by a Chief Commissioner, a Deputy Chief Commissioner and eight commissioners. The Native Law Centre at the University of Saskatchewan appoints one commissioner and the remaining commissioners are Governor-in-Council appointments.

The mandate of the FNTC is to promote, support, and regulate First Nation property tax and local revenue regimes. First Nations wishing to collect property tax and local revenues have two options to exercise their authority: s. 83 of the Indian Act or the FSMA.

The passage of the FSMA signalled a new approach to First Nation government. For the first time in Canadian history, the law approval responsibility of the Minister of Indian and Northern Affairs Canada was transferred to an aboriginal institution. Last year the FNTC reviewed and approved 60 FSMA laws.

In January, the FNTC and the Native Law Centre published a 700-page First Nations Gazette that contained 70 First Nation laws and by-laws. The previous volume of the First Nations Gazette contained seven FNTC standards and procedures. First Nations are using these sample laws and standards to exercise their property tax jurisdiction through an efficient, equitable and accountable system.

The FNTC completed the regulatory framework to support FSMA debentures. Work with First Nations to develop two new sample laws and three law review standards was completed, as was the regulatory framework to allow First Nations to use development cost charges (DCC's) in support of infrastructure.

The FNTC, in partnership with the Tulo Centre of Indigenous Economics and Thompson Rivers University, offered seven courses on tax rates and expenditures, and three accredited courses towards a First Nation Tax Administration Certificate. This year all eight courses for the Tax Administration Certificate will be available online through the TRU Open Learning Centre. The newly developed Tax Administration Software (TAS) will be offered to interested First Nations.



## Mission

Part 2 of the FSMA contains the mandate, structure and powers of the FNTC. Part 6 of the FSMA provides its governance requirements.

The mission of the FNTC is to assist First Nation governments to build and maintain fair and efficient property tax regimes, and to ensure those First Nation communities, and their taxpayers, receive the maximum benefit from those systems.

This mission is achieved by working with First Nations and stakeholders to:

- develop, implement, and maintain an appropriate regulatory framework;
- develop and offer training and education programs;
- prevent and resolve disputes;
- build the institutional framework to support markets on First Nation lands;
- coordinate services as necessary with the three other institutions created by the FSMA; and
- increase the First Nation tax base, expand First Nation revenue raising options, and address emerging issues through special initiatives.

Through an agreement with the Minister of Indian and Northern Affairs Canada (INAC), the FNTC provides advice regarding the approval of s. 83 by-laws and delivery of services to First Nations exercising property tax jurisdiction pursuant to s. 83 of the Indian Act.



*Standing: Randy Price, Ken Marsh, William McCue, Deputy Chief Commissioner David Paul, Lester Lafond. Sitting: Terry Nicholas, Ann Shaw, Chief Commissioner C.T. (Manny) Jules, Leslie Brochu and Dr. Céline Auclair*

## Structure

The FNTC is a shared-governance institution. The Governor in Council appoints the Chief Commissioner, the Deputy Chief Commissioner and seven other commissioners and the Native Law Centre of Canada, University of Saskatchewan, appoints one commissioner.

The commissioners are:

C.T. (Manny) Jules (Chief Commissioner/CEO), Kamloops, BC  
 David Paul (Deputy Chief Commissioner), Tobique, NB  
 Dr. Céline Auclair, Gatineau, QC  
 Leslie Brochu (Residential Property Taxpayer), Kamloops, BC  
 Lester Lafond, Saskatoon, SK  
 Ken Marsh (Utility Property Taxpayer), Okotoks, AB  
 William McCue, Georgina Island, ON  
 Terry Nicholas, Windermere, BC  
 Randy Price (Commercial Property Taxpayer), North Vancouver, BC  
 Ann Shaw, Chateaugay, QC

The FNTC maintains a head office on the reserve lands of the Kamloops Indian Band (s. 26 (1) FSMA) and an office in the National Capital Region (s. 26 (2) FSMA). The FNTC is supported by an allocation of 22 full-time equivalents and other external professionals.

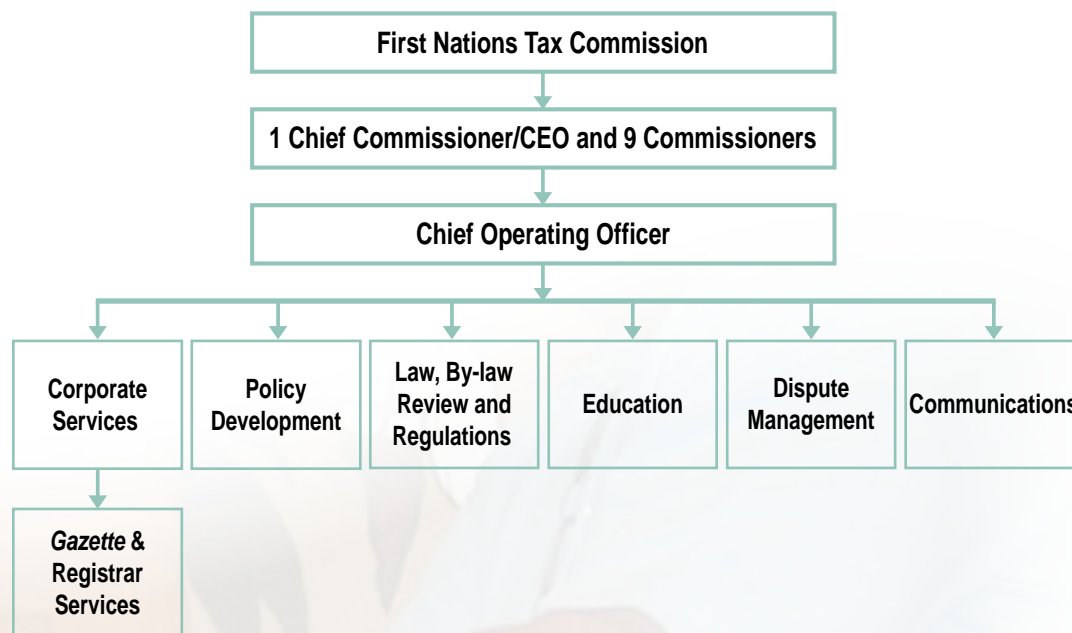
## Governance

The FNTC maintains good governance practices in keeping with requirements established in Part 6 of the FSMA and the FNTC Management Policies. The Chief Commissioner has established the following committees to support its work.

- Executive Management Committee
- Management Committee
- Audit Committee
- S. 83 Rates Committee
- Education and First Nation Tax Administrators Association Committee
- International Relations Committee and
- First Nations Gazette Editorial Board

Committees consist of commissioners only or a mix of commissioners, staff, and other professionals, as appropriate.

The FNTC operates six business lines as illustrated below.





## Corporate Services

### Objective:

The objective of Corporate Services is to create an effective work environment for the other service areas through the management of human resources, facilities, information technology and occupational health. Corporate Services is also responsible for the management of the First Nations Gazette and any special projects or initiatives that the FNTC undertakes. Corporate Services also provides for the overall strategic planning and executive management of the FNTC.

### Key Accomplishments

In 2008/2009, Corporate Services developed and implemented the Capital Plan, the Performance Measures Evaluation Strategy, and the Human Resources Management Plan. These plans are in addition to other plans already in place. Corporate Services also implemented a records classification and management system that enables the FNTC to meet access to information and privacy (ATIP) requirements.

The FNTC held its first annual meeting on September 18, 2008 at the head office in Kamloops, BC. The annual meeting is an opportunity for the FNTC to report directly to First Nations, taxpayers on First Nation lands, and interested Canadians. In October 2008, a joint annual meeting was held with the First Nations Tax Administrators Association in Osoyoos, BC.

### *First Nations Gazette*

The First Nations Gazette is published in joint partnership by FNTC and the Native Law Centre. In this fiscal year, the First Nations Gazette published seventy First Nation laws and by-laws, and seven FNTC Standards. Most importantly, the First Nations Gazette is now available online free of charge.

Visit the Gazette online at:

[www.fng.ca/onlinegazette.htm](http://www.fng.ca/onlinegazette.htm)

### Corporate Services

The FNTC held meetings in Fredericton, Saskatoon, Kamloops, and Ottawa. The Ottawa meeting commemorated the 20th anniversary of the first meeting of the Indian Taxation Advisory Board, the predecessor to the FNTC. It helped 120 First Nation tax authorities generate over 500 million dollars in property tax revenues and recommended 1245 by-laws for approval.

The online version of the First Nations Gazette was launched to provide access to First Nation laws and s.83 by-laws free of charge through the internet. Two print editions of the First Nations Gazette were produced in partnership with the Native Law Centre at the University of Saskatchewan.

Memorandums of Understanding were negotiated and entered into with the following:

- National Energy Board
- First Nations Statistical Institute (FNSI), First Nations Finance Authority (FNFA), and the Financial Management Board (FMB) to establish the Institutions Chair Coordinating Committee
- National Centre for First Nation Governance (NCFNG)

Corporate Services also coordinated several special projects including:

- Phase 3 of the Land Title Registry initiative
- CNR regulation potential
- Additions to Reserve Pilot Project with Manitoba First Nations
- Open market residential developments on First Nation lands First Nations Goods and Services Tax

#### **Eighteen First Nations Added to the FSMA:**

##### **September 17th, 2008**

Chawathil First Nation  
Indian Island First Nation  
Kwaw-Kwaw-Apilt First  
Matsqui First Nation  
Mosquito, Grizzly Bear,  
Lean Man First Nation  
Neskonlith Indian Band  
Skawahlook First Nation

Skowkale First Nation

Shxw'ow'hamel First Nation

Squiala First Nation

Sumas First Nation

Yakweakwioose First Nation

##### **January 29, 2009**

Aitchelitz First Nation  
Elsipogtog First Nation  
Popkum First Nation  
Squamish Nation  
Thunderchild First Nation  
Tsleil-Waututh Nation

This brings the total number of FSMA First Nations scheduled to 51.



## Policy Development

### Objective:

The objective of Policy Development is to develop and implement, through a transparent process, effective standards and policies that support sound administrative practices and increase First Nation, taxpayer, and investor confidence in the integrity of the First Nation local revenue system.

### Key Accomplishments

Policy Development completed work in three major areas: regulatory support, First Nation infrastructure financing tools, and research.

With respect to regulatory support, law review standards were developed for property and assessment tax laws in Alberta, Saskatchewan and Ontario. Standards and procedures were also developed for the submission of FSMA s.8 information, First Nation law publication requirements procedure, and First Nation Law Registry standard operating procedures. Four policies were also revised to support the s.83 tax system.

Policy Development supported First Nation infrastructure financing through the development of law review standards for development cost charges laws, borrowing laws and borrowing agreement laws.

Policy Development also completed standards for the approval criteria for borrowing laws and made significant changes to the reserve fund reporting requirements in First Nation expenditure laws.

### Towards FSMA Borrowing

On September 17, 2008, the Commission approved two sample borrowing laws and associated standards to support FSMA borrowing.

These sample borrowing laws and standards were developed through ongoing discussions among the fiscal institutions and were finalized once the general approach to borrowing was agreed upon.

With these laws and standards in place, the FSMA First Nations are moving towards borrowing through the FNFA.

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### Policy Development

In support of emerging issues, policy discussion papers were produced in the areas of business taxes in Manitoba, FNTC initiated reviews, options for removal from the FSMA schedule, taxpayer notification, non-band FSMA participation, impact of the BC assessment freeze, Saskatchewan school tax adjustment impacts, and the public input process for FNTC standards, procedures, and policies.

Projects were also undertaken with other institutions, including a MOU with FSMA institutions, borrowing law approval criteria and borrowing agreement law with the FNFA, and FNTC standards for financial management by-laws.

#### BC Assessment Freeze

In December 2008, the BC government passed legislation that effectively froze assessed property values at their previous year's assessment. This caused a substantial policy issue for tax collecting First Nations in BC and the FNTC because by December, almost all of the First Nation assessments had been completed to reflect the market value on July 1, 2008.

This meant that in many circumstances, assessed values on First Nation lands were higher than comparable properties in the surrounding communities. In 2008/2009, the FNTC worked with tax collecting First Nations, their taxpayers and the BC Assessment Authority to develop mutually acceptable solutions in each unique circumstance. As BC tax collecting First Nations set their tax rates in 2009/2010, the FNTC will work with them to ensure individualized solutions.



## Law, By-law Review and Regulations

### Objective:

The objective of Law, By-law Review and Regulations is to carry out the FNTC's law review responsibilities as specified in Part 2 of the FSMA. In doing so, this business line ensures the integrity of the First Nations property taxation system and promotes a common approach to First Nations property taxation nationwide, having regard to variations in provincial property taxation systems.

This is accomplished by approving laws that comply with the FSMA and the associated regulatory framework and by providing support, such as sample laws, to First Nations in the FSMA law and s. 83 by-law development process.

### Key Accomplishments

Law Review worked closely with FSMA and s. 83 First Nations to develop laws and by-laws that meet the standards and policies of the FNTC. In 2008/2009, Law Review worked with all FSMA and s. 83 First Nation on their annual rates and expenditure laws and with FSMA First Nations to convert their s. 83 tax systems to meet FSMA requirements.

In particular, Law Review provided support to 14 FSMA First Nations and 35 interested First Nations. It helped First Nation staff and leadership to become familiar with the opportunities that the FSMA provides and to communicate these opportunities to their communities. This support gives First Nations the required information to make an informed decision about implementing local revenue jurisdiction through the FSMA.

### Songhees Enacts First Laws Under FSMA

Songhees First Nation, located near Victoria, BC, became the first to have its laws enacted under the FSMA. The Songhees First Nation Property Taxation Law, 2008 and the Songhees First Nation Property Assessment Law, 2008 were approved by the FNTC on May 15, 2008. The approval of the Songhees laws also marks the first time that the FNTC has reviewed and approved laws under its FSMA authority. "This is an historic day for Songhees, the Commission, and for First Nations across Canada," said Chief Commissioner Jules.

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### Law, By-law Review and Regulations

In support of tax collecting First Nations, sample laws were developed for DCC's, Borrowing and Borrowing Agreements, and Property Tax and Assessment for Alberta, Saskatchewan and Ontario.

In 2008/2009, the Law, By-law Review and Regulations procedures were formalized and approved by the FNTC. The efficiencies created by the formal review and registry process meant that 60 FSMA laws, including property taxation laws, property assessment laws, rates laws and expenditure laws were reviewed, approved and registered by the FNTC in 2008/2009.

The FNTC continues to provide supportive by-law development and review services to First Nations exercising their jurisdiction under s. 83 of the Indian Act. In 2008/2009, 80 s.83 by-laws were reviewed and recommended for approval by the Minister of Indian Affairs.

#### Regulations and Treaties in BC

A regulation is required to allow First Nations that have completed treaties to participate in the FSMA. In September 2007, the Tsawwassen First Nation, the first Treaty First Nation under the BC Treaty Commission process, submitted a BCR to be added to the FSMA schedule. The FNTC has begun to develop a regulation to facilitate Tsawwassen's and other Treaty First Nations' participation and also to explore amendments to BC legislation that may be needed. The FNTC will continue this work in 2009-2010.

## Education

### Objectives:

The objectives of Education are to develop training programs for First Nation property tax administrators and build capacity in First Nations to administer their taxation systems.

FNTC education activities are mainly undertaken through a Memorandum of Understanding (MOU) with the Tulo Centre of Indigenous Economics (Tulo Centre) and with Thompson Rivers University (TRU).

The FNTC and the Tulo Centre signed an MOU on September 10, 2008. The MOU confirms the intent of both parties to work together to achieve the following common objectives:

- Build capacity to administer First Nation tax systems
- Build competitive infrastructure
- Facilitate investment on First Nation lands
- Increase understanding of First Nation fiscal, economic, and public policy issues

The Certificate in Applied First Nation Economics was accredited in 2007/2008. Tulo Centre and TRU also offer a Certificate in First Nation Tax Administration which will be further developed into a Diploma in First Nation Public Administration.

### Key Accomplishments

In keeping with its vision, "Creating capacity to build the legal, administrative and technical frameworks for markets to work on indigenous lands", the Tulo Centre delivered three courses from the Certificate in First Nation Tax Administration program on campus at TRU, including Introduction to First Nation Taxation, Budgeting and Tax Rate Setting, and Assessments and Assessment Appeals.

All classes had maximum registration with students from British Columbia, Alberta, Saskatchewan, and Nova Scotia.

A tutorial course, Submitting Rates and Expenditure Laws under the FSMA, was offered to assist tax administrators working for FSMA First Nations that are required to submit rates and expenditure laws this year. The FNTC developed a spreadsheet application that streamlines the development, process, and review of rates and expenditure laws. Seven of these tutorials were delivered.

Curriculum was completed for the following four courses: Introduction to First Nation Taxation; Assessment and Assessment Appeals; Budget-Based Tax Rate Setting; and Joint Contracts and Service Agreements.



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## Education

The accreditation process was completed for Introduction to First Nations Economics, Introduction to First Nation Taxation, Commercial and Residential Development on First Nation Lands, and First Nation Investment Facilitation. The Distance Learning Options Report was also completed and received approval. Tulo Centre and TRU Open Learning Agency also began to develop the online curriculum for all eight courses in the Tax Administration Certificate.

The Tulo Centre launched its website, [www.tulo.ca](http://www.tulo.ca), which contains current information about classes offered, programs, registration information, and general information on indigenous economics.

The FNTC developed the new Tax Administration Software (TAS) for s. 83 and FSMA tax collecting First Nations. The software reflects the tax administrator's workflow in the annual tax cycle and the FNTC property tax administration requirements. In addition, the current application to support the negotiation of service agreements was updated.



### TULO

The logo of the Tulo Centre of Indigenous Economics features an eagle flying in the sky, represented in pictograph style. The pictograph is a traditional Shuswap art form, shared by many indigenous cultures across North America and the ancient world. Red ochre was painted on carefully chosen rocks or places of significance to create stylized representations of the natural world or aspects of humanity and spirituality.

The eagle is traditionally acknowledged as one that has a high vantage point to see future potential and opportunities, leading others on the path of strength and wisdom. The Tulo Centre, grounded in history, strives to be an institution that offers educational opportunities, imparts experience, creates capacity, and leads the way in revitalizing the First Nation market economy.

## Communications

### Objective:

The objective of Communications is to promote understanding of the First Nation real property tax system.

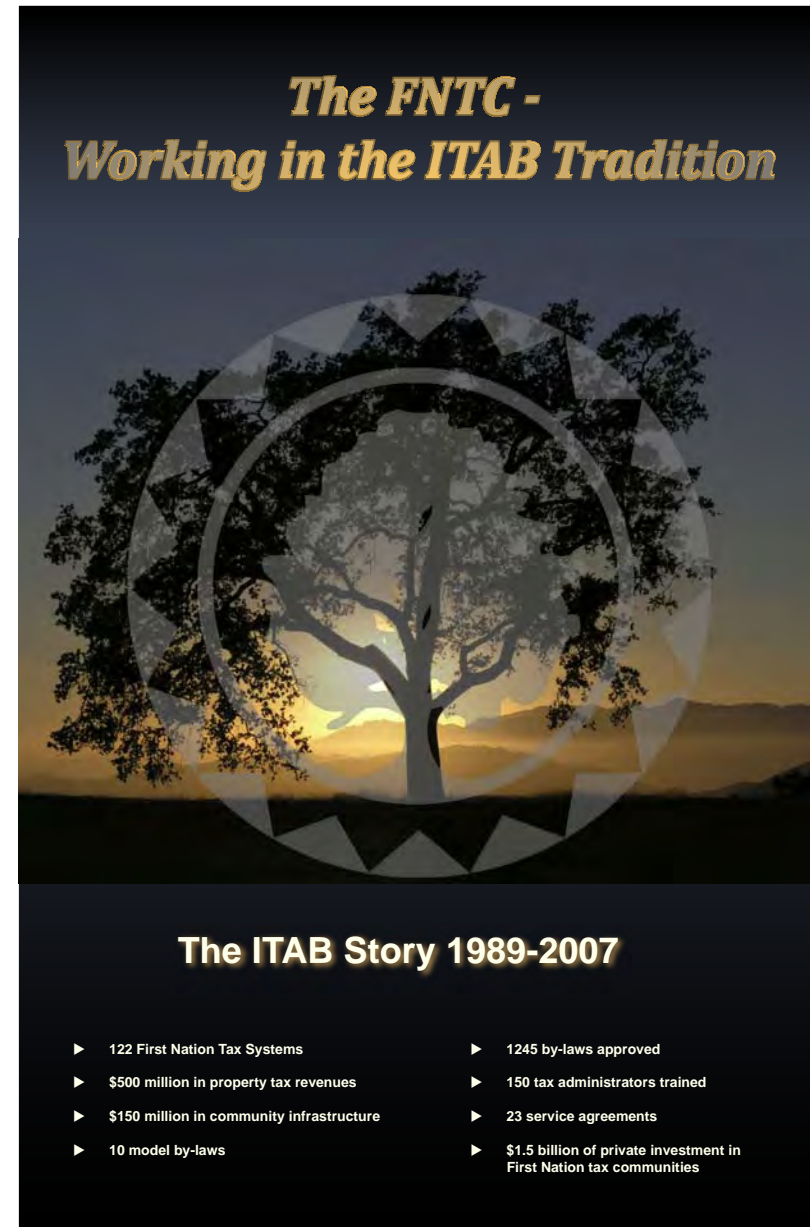
### Key Accomplishments

The FNTC Branding Strategy was implemented and a new website was designed and launched. The 2007/2008 Annual Report was published along with three editions of the Clearing the Path newsletter.

In March 2009, FNTC and Tulo Centre jointly held a workshop in Vancouver for legal practitioners working with First Nations in real property taxation. The workshop provided an overview of FSMA Regulations, FNTC Standards, a summary of implementation requirements, and a review of sample laws developed by the FNTC.

The FNTC made over 40 presentations to First Nations, taxpayers and other stakeholders regarding the FNTC and FSMA.

On February 8th, the FNTC hosted a commemorative celebration of the 20th anniversary of the first meeting of the Indian Taxation Advisory Board. It was an opportunity to reminisce with past board members and staff and reflect on the legacy that the Indian Taxation Advisory Board left First Nations and Canada.



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### Dispute Management

#### Objective:

The objective of Dispute Management is to prevent disputes, or provide for the timely resolution of disputes in relation to the application of local revenue laws.

#### Key Accomplishments

The FNTC began training for its role as an administrative tribunal.

The FNTC considered policy options for both FSMA and s. 83 dispute management.

The roster of mediators completed their training and were activated. Dispute Management will maintain the roster of mediators to respond to requests for facilitation and resolution of property tax disputes.

The FNTC responded to four requests for dispute management from First Nations. All requests were successfully facilitated.

#### FNTC and NEB Sign MOU

On April 21, 2008, the FNTC and the National Energy Board (NEB) signed a Memorandum of Understanding. In the MOU, they agreed to become partners in learning by fostering and encouraging an effective relationship on matters of mutual interest. The MOU lays the foundation for the NEB and the FNTC to share information on the public hearing process, establish joint working groups and organize staff exchanges with a particular focus on dispute resolution processes.



## First Nations on the FSMA Schedule

Adams Lake Indian Band•Aitchelitz Indian Band•Akisq'nuk First Nation•Alexander First Nation•Chawathil First Nation•Chehalis Indian Band•Chemainus First Nation•Chippewas of Georgina Island First Nation•Chippewas of Kettle and Stony Point•Elsipogtog First Nation•Indian Island First Nation•Kamloops Indian Band•Kitselas First Nation•Kwaw-Kwaw-Apilt First Nation•Leq'a:mel First Nation•Lower Kootenay Indian Band•Lower Nicola Indian Band•Matsqui First Nation•Metepenagiag Mi'kmaq Nation•Morisetown Indian Band•Muskeg Lake Cree Nation•Mosquito, Grizzly Bear's Head, Lean Man First Nation•Nanoose First Nation•Neskonlith Indian Band•Osoyoos Indian Band•Seabird Island Indian Band•Shuswap First Nation•Shxwhá:y Village First Nation•Simpco First Nation•Skeetchestn Indian Band•Sliammon First Nation•Songhees First Nation•St. Mary's First Nation•Shxw'ow'hamel First Nation•Skawahlook First Nation•Skowkale First Nation•Squamish First Nation•Squiala First Nation•Sumas First Nation•Thunderchild First Nation•Tla-o-qui-aht First Nations•Tobacco Plains Indian Band•Tobique First Nation•Tsawout First Nation•Tsawwassen First Nation•Tzeachten First Nation•We Wai Kai Nation•White Bear First Nations•Yakwekwioose First Nation

## First Nations using s.83 of the Indian Act

Alexis First Nation•Mushuau Innu First Nation•Ashcroft Indian Band•Muskowekwan First Nation•Beausoleil First Nation•Musqueam Indian Band•Bigstone Cree First Nation•Nadleh Whut'en Indian Band•Bonaparte Indian Band•Nak'azdli Indian Band•Boothroyd Indian Band•Nicomen Indian Band•Boston Bar First Nation•Nipissing First Nation•Burns Lake Indian Band•Ocean Man First Nation•Campbell River First Nation•O'Chiese First Nation•Carry The Kettle First Nation•Opaskwayak Cree Nation•Cheam Indian Band•Paul Indian Band•Chippewas of Mnjikaning First Nation•Penticton Indian Band•Coldwater Indian Band•Scowlitz First Nation•Cook's Ferry Indian Band•Serpent River First Nation•Cowichan Indian Band•Sheshatshiu Innu First Nation•Dene Tha' First Nation•Siksika Nation•Enoch Cree Nation•Siska Indian Band•Eskasoni Band•Skidegate First Nation•Fairford First Nation•Skuppah Indian Band•Fishing Lake First Nation•Snuneymuxw First Nation•Fort McMurray First Nation•Soda Creek Indian Band•Fort Nelson Indian Band•Spuzzum Indian Band•Fort Severn First Nation•Stoney First Nation•Haisla (Kitamaat) Nation•Sturgeon Lake Indian Band•Innu Takuaikan Uashat Mak Mani Utenam•T'it'q'et Nation•Kanaka Bar Indian Band•Tl'azt'en Nation•Kasabonika Lake First Nation•Ts'Kw'aylaxw First Nation•Kitsumkalum First Nation•Tsuu T'ina Nation•Kwantlen First Nation•Union Bar First Nation•Lac La Croix First Nation•Upper Similkameen Indian Band•Lheidli T'enneh Nation Band•West Moberly First Nation•Little Red River Cree Nation•Westbank First Nation•Little Shuswap Band•Whispering Pines/Clinton Indian Band•Lower Similkameen Indian Band•Whitecap Dakota/Sioux First Nation•McLeod Lake Indian Band•Whitefish Lake First Nation•Metlakatla First Nation•Whitefish Lake First Nation•Miawpukek First Nation•Williams Lake Indian Band•Mikisew Cree First Nation•Yale First Nation•Millbrook First Nation•Yekooche First Nation

## Looking Ahead

In 2009/2010, the FNTC will focus on four priorities:

**1. Financing First Nation Infrastructure** – The FNTC will work on four projects to expand First Nation infrastructure financing options. First, the FNTC will work to develop sample laws and review standards that allow FSMA First Nations to exercise taxation for the provision of services. It will continue to explore options with interested First Nations related to taxes on business activities.

The FNTC will continue to work towards a partnership with the Department of Finance to help promote and implement the FNGST. Finally, the FNTC will work with Canada in support of the economic stimulus plan to help ensure the maximum returns from infrastructure investments on First Nation land.

**2. Promoting the FSMA in Manitoba and Ontario** – The FNTC will work with the Brokenhead Ojibway Nation and the Chippewas of Kettle and Stony Point to develop sample FSMA systems. The pilot project with the Brokenhead Ojibway Nation may be applicable to the 23 other Manitoba First Nations in the Treaty Land Entitlement process.

**3. Taxpayer Representation to Council Laws** – The FNTC will work with First Nations, taxpayers, and the Consensus Building Institute to develop a sample taxpayer representation to council law and review standards. These laws could be used by interested First Nations to enhance their relations with taxpayers and to promote a stronger investment climate.

**4. Improving Land Title Certainty** – The FNTC will continue work to improve the First Nation business environment and revenue base through improvements to the land tenure system. This year, the FNTC will pursue a partnership with Hernando de Soto's Institute of Liberty and Democracy to advocate for an improved First Nation property rights system.

### The International Expert Panel on Land Title and Registry Systems

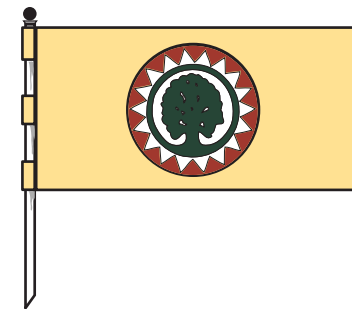
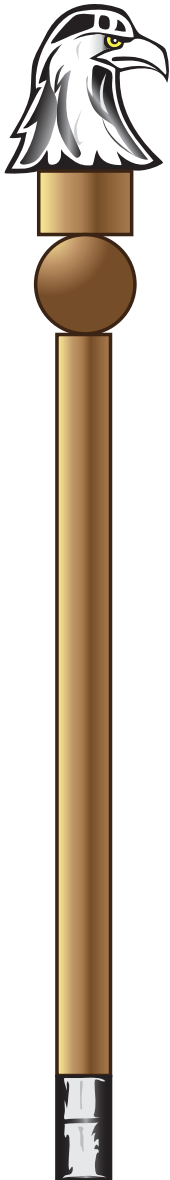
As part of its special initiative to improve First Nation land title certainty, the FNTC worked with the Forum of Federations to convene a panel of Canadian and international experts to review preliminary drafts of land title certainty research. Indigenous land title experts included Maria Carmen Delgado from the Institute of Liberty and Democracy in Peru, Terry Anderson and Dominic Parker from the Political Economy Research Centre in Montana, Professor Maureen Tehan from Australia, Nic Oliver from South Africa, Sakej Henderson from the Native Law Centre, University of Saskatchewan, Tom Flanagan from the University of Calgary, John McKennirey from INAC and Bud Smith, the former Attorney General of BC. A great deal of advice was provided to the FNTC about indigenous land title system best practices for institutional design, communications, and dispute resolution. Two expert panel sessions were held. The first was in Calgary on February 23 and 24, 2009 and the second was in Vancouver on March 2 and 3, 2009. The FNTC will continue to work with these experts as this initiative advances.



## FNTC Receives Heraldic Emblem

The Herald for Canada, from the Office of the Governor General, presented the Heraldic Emblems in Vancouver, British Columbia on December 16, 2008.

The motto, “NESAYKA MAMOOK CHEE WAYHUT” is Chinook for “We Build a New Path”. Also unveiled were a flag, a gavel, a badge, and staffs.





**First Nations Tax Commission**  
**Financial Statements**  
For the year ended March 31, 2009

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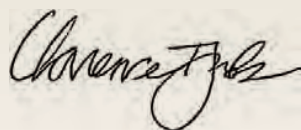
## Management's Responsibility for Financial Reporting

The accompanying financial statements of the First Nations Tax Commission ("FNTC") are the responsibility of management and have been presented to the Commission for its acceptance.

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly in all material respects.

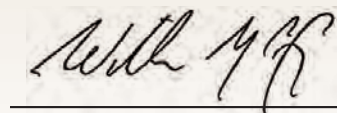
FNTC maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that FNTC's assets are appropriately accounted for and adequately safeguarded.

The financial statements have been audited by BDO Dunwoody LLP in accordance with Canadian generally accepted auditing standards on behalf of the Commission. BDO Dunwoody LLP has full access to the Commission.



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Chief Commissioner



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Commissioner

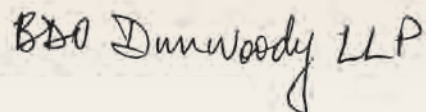
## Auditors' Report

### To the Commissioners of First Nations Tax Commission

We have audited the statement of financial position of First Nations Tax Commission ("FNTC") as at March 31, 2009 and the statements of equity, financial activities and cash flows for the year ended March 31, 2009. These financial statements are the responsibility of FNTC's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of FNTC as at March 31, 2009 and the results of its operations and its cash flows for the year ended March 31, 2009 are in accordance with Canadian generally accepted accounting principles.



### Chartered Accountants

Kamloops, British Columbia  
May 6, 2009

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



# First Nations Tax Commission Statement of Financial Position

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As at March 31

2009

2008

## Financial Assets

Cash (Note 2)

\$ 856,832 \$ 1,247,291

Accounts receivable (Note 3)

708,127 556,771

1,564,959 1,804,062

## Liabilities

Accounts payable

698,445 812,876

Contracts payable (Note 4)

875,890 1,003,527

1,574,335 1,816,403

## Net Debt

(9,376) (12,341)

## Non-Financial Assets

Prepaid expenses

9,537 12,502

Tangible capital assets (Note 5)

596,759 597,029

606,296 609,531

## Net Position

\$ 596,920 \$ 597,190

## Surpluses and Equity

Equity in capital assets

\$ 596,759 \$ 597,029

Unrestricted surplus

161 161

## Net Position

\$ 596,920 \$ 597,190

Approved on behalf of the Commission:

Chief Commissioner

Commissioner

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**First Nations Tax Commission  
Statement of Changes in Equity**

**For the year ended March 31** **2009** **2008**

(with comparatives for the period from inception July 1, 2007 to March 31)

	Equity in Unrestricted			
	Capital	Net		
	Assets	Surplus	Total	Total
<b>Balance, beginning of year</b>	<b>\$597,029</b>	<b>\$161</b>	<b>\$597,190</b>	<b>\$ -</b>
<b>Excess of revenue over expenditures for the year</b>	-	-	-	161
<b>Acquisition of tangible capital assets</b>	<b>302,653</b>	-	<b>302,653</b>	751,456
<b>Amortization of tangible capital assets</b>	<b>(302,923)</b>	-	<b>(302,923)</b>	(154,427)
<b>Balance, end of year</b>	<b>\$ 596,759</b>	<b>\$ 161</b>	<b>\$ 596,920</b>	<b>\$ 597,190</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

# First Nations Tax Commission

## Statement of Financial Activities

<b>For the year ended March 31</b>	<b>2009</b>	<b>2008</b>
(with comparatives for the period from inception July 1, 2007 to March 31)		
<b>Revenue</b>		
Corporate Plan (Schedule 1)	\$ 5,775,376	\$ 5,025,387
First Nations Land Title (Schedule 2)	487,100	249,250
Own Source Revenue Policy Issues Paper (Schedule 3)	-	64,878
	<u>6,262,476</u>	<u>5,339,515</u>
<b>Expenses</b>		
Corporate Plan (Schedule 1)	5,775,376	5,025,226
First Nations Land Title (Schedule 2)	487,100	249,250
Own Source Revenue Policy Issues Paper (Schedule 3)	-	64,878
	<u>6,262,476</u>	<u>5,339,354</u>
<b>Net surplus</b>	<u>\$ -</u>	<u>\$ 161</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



**First Nations Tax Commission  
Statement of Cash Flows**

**For the year ended March 31**

**2009**

**2008**

(with comparatives for the period from inception July 1, 2007 to March 31)

**Operating activities**

Cash receipts from various sources	\$ 6,111,120	\$ 4,700,847
Cash paid to employees and suppliers	(6,198,926)	(3,535,454)
Cash transferred in upon inception	-	755,129

**Cash flows from operating activities**

**(87,806)**      1,920,522

**Investing activity**

Purchase of tangible capital assets	(302,653)	(673,231)
-------------------------------------	-----------	-----------

**Net increase (decrease) in cash**

**\$ (390,459)**      1,247,291

**Cash, beginning of year**

**1,247,291**      -

**Cash, end of year**

**\$ 856,832**      \$ 1,247,291

**Significant non-cash transactions**

**Operating activities**

Working capital assumed on inception		
Accounts receivable	\$ -	\$ 244,475
Prepays	-	1,980
Accounts payable	-	1,001,584

**Investing activities**

Capital additions from non-cash transactions (Note 5)	\$ -	\$ 78,225
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The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## First Nations Tax Commission Summary of Significant Accounting Policies

March 31, 2009

### Accounting Principles

The First Nations Tax Commission ("FNTC") prepares its financial statements in accordance with Canadian generally accepted accounting principles for public sector entities.

### Revenue Recognition

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest and other income are recognized as revenue when incurred.

No restricted contributions were received during the year.

### Tangible Capital Assets

FNTC has adopted Section 3150, Tangible Capital Assets of the Public Sector Accounting Board Handbook. Section 3150 requires the capitalization and amortization of tangible capital assets in the financial statements. As of March 31, 2008, FNTC had inventoried and valued all of its tangible capital assets as shown in Note 5, and as such, the adoption of this section has required no revaluation to opening tangible capital asset values.

Tangible capital assets are recorded at cost, which includes all amounts directly attributable to acquisition, development or retirement of the asset. Proceeds on disposal of tangible capital assets are recorded as revenue in the appropriate program.

The cost less residual value of the tangible capital assets are amortized using the straight line method at the following annual rates, which approximates the useful life of the assets:

<u>Asset</u>	<u>Rate</u>
Equipment	3 years
Leasehold improvements	5 years

March 31, 2009

**Use of Estimates**

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates in these financial statements include the amortization of tangible capital assets and the recognition of accounts and contracts payable.

**Segmented Information**

FNTC is a shared governance institution with a head office in Kamloops, BC and an Eastern office in the National Capital Region in Ottawa. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Commission Services

FNTC is a shared governance institution with a Chief Commissioner and eight commissioners appointed by the Governor-in-Council and one commissioner appointed by the Native Law Centre of Canada at the University of Saskatchewan. The Commission services business line includes the operational and support costs of the Chief Commissioner and the nine commissioners.

Communications

The Communications business line promotes the understanding of First Nation real property taxation systems and communicates policy initiatives for the Commission through the publication of a quarterly newsletter, meetings and presenting to First Nations, attending and hosting professional conferences, preparing and distributing the FNTC annual report, developing and maintaining an internet website, and preparing and distributing marketing materials.

Corporate Services

Corporate Services business line provides financial, human resources, insurance, audit and administrative services to FNTC and is responsible for meeting corporate planning and reporting requirements as well as coordinating the annual general meeting and commission meetings. Corporate Services also has a lead role in meeting Access to Information and Privacy (ATIP) and official languages requirements, corporate policy development and implementation, and providing management and support to meeting s.83 and First Nation Fiscal and Statistical Management Act ("FSMA") administrative requirements.

The objective of the Dispute Management business line is to prevent or provide for the timely resolution of disputes in relation to the application of FSMA laws as well as to provide education, training and facilitation services to s.83 tax authorities as requested. Dispute resolution also supports and manages the s.33 review of complaints process.



### Education

The Education business line promotes understanding of the real property taxation systems of First Nations, through public education, through the development of training programs for First Nation real property tax administrators, and through the development of administrative tools to assist those First Nations.

### Gazette

The Gazette business line manages the publication and distribution of the First Nations Gazette in conjunction with the Native Law Centre. The First Nations Gazette publishes First Nations laws, by-laws, and sample laws under the FSMA and s.83.

### Land Title Initiative

The Land Title Initiative involves the undertaking of a special research project to examine expanding First Nation revenues through the creation of land title certainty.

### Law Review, By-law Review, and Regulations

The Law Review business line reviews laws to ensure that they comply with the FSMA and the associated regulatory framework and also provides support to First Nations in the law development process. The Law Review business line also develops sample laws both under the FSMA and by-laws under s.83 of the Indian Act. The law review business line also reviews and liaises with Indian and Northern Affairs Canada ("INAC") on the approval of s.83 by-laws and maintains a registry for both s.83 by-laws and FSMA laws.

### Policy Development

The Policy Development business line develops and implements policies and standards to support administrative practices to increase First Nation, taxpayer, and investor confidence and certainty in the integrity of the First Nation local revenue and s.83 property taxation systems.

### Special Costs

The special costs business line provides advocacy, consultation, research and the preparation of communication materials on special initiatives undertaken by FNTC. In 2008/09 the special costs business line focused on research for the development of regulations under s.141 of the FSMA.

**First Nations Tax Commission**  
**Notes to Financial Statements**

March 31, 2009

**1. Nature of Operations**

FNTC is a national shared governance institution with a head office in Kamloops, BC and an eastern office in the National Capital Region in Ottawa. Its mission is to help First Nation governments build and maintain fair and efficient First Nation property tax regimes, and to ensure those First Nation communities, and their taxpayers alike, receive the maximum benefit from those systems. FNTC was created through passage of the *First Nations Fiscal and Statistical Management Act*.

**2. Cash**

Cash is held in one Canadian Chartered Bank and earns interest at the current prevailing rate for business operating accounts. Canada Deposit Insurance Corporation ("CDIC") insures these deposits to the extent of \$100,000 per Canadian resident.

**3. Accounts Receivable**

	2009	2008
Government of Canada	\$ 653,923	\$ 462,982
GST	45,566	88,805
Other	8,638	4,984
	<u>\$ 708,127</u>	<u>\$ 556,771</u>

**4. Contracts Payable**

The organization has commenced work and committed funds by contract to a number of projects that were in progress at year end.

March 31, 2009

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## 5. Tangible Capital Assets

	2009		2008	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Leasehold improvements	\$ 355,203	\$ 121,196	\$ 334,367	\$ 50,155
Office equipment	698,906	336,154	417,089	104,272
	<b>1,054,109</b>	<b>457,350</b>	751,456	154,427
Balance, end of year		<b>\$ 596,759</b>		<b>\$ 597,029</b>

Included in the office equipment in prior year is \$78,225 in contributed assets resulting from the transfer of assets from the Indian Taxation Advisory Board to FNTC. This amount has been reflected as revenue and the related expense on Schedule 1 - Corporate Plan.

## 6. Economic Dependence

FNTC receives substantially all of its revenue pursuant to a funding arrangement with the Government of Canada. In addition to the Government's base funding of \$5,738,000 (2008 - \$4,909,006), contributions provided by the Government and others are necessary for FNTC to undertake specific research and policy development initiatives.

## 7. Budgets

Budgets have been provided for information purposes only. They have been prepared by management, approved by the Commission and the Government of Canada, and have not been audited.

## 8. Financial Instruments

As part of the FNTC operations, FNTC holds various financial instruments, consisting of cash, accounts receivable, and accounts payable. The nature of these instruments and the FNTC's operations expose FNTC to credit risk. A significant portion of the FNTC accounts receivable are from government institutions and, as such, FNTC is exposed to all the risks of that industry.



**March 31, 2009**

**9. Commitments**

FNTC entered into an operating lease for its premises in the National Capital Region. The office is leased at \$ 6,944 per month under a lease expiring in January 2013.

FNTC entered into a monthly operating lease for its premises in Kamloops, BC. The office is leased at \$ 4,140 per month.

FNTC entered into two operating leases for its photocopiers. The photocopiers are leased at \$ 1,791 and \$ 1,850 per quarter respectively under leases expiring in October 2010.

FNTC entered into an operating lease for its fiber optics. The fiber optics are leased at \$ 3,024 per month under a lease expiring in May 2013.

The minimum annual lease payments for the next five years are as follows:

2010	\$ 126,903
2011	119,620
2012	119,620
2013	105,731
2014	<u>6,048</u>
	<u>477,922</u>

**10. Statements of Expenditures by Object - For the year ended March 31**

(with comparatives for the period from inception July 1, 2007 to March 31)

	<b>2009</b>	<b>2008</b>
Capital Asset Purchases	<b>\$ 302,653</b>	751,456
Operating Goods and Services	<b>4,028,289</b>	\$ 2,972,979
Salaries and Honorarium	<b>1,931,535</b>	1,614,919
	<b><u>\$ 6,262,477</u></b>	<b><u>\$ 5,339,354</u></b>

March 31, 2009

## 11. Segmented Information

For the year ended	Commision	Communications	Corporate	Dispute	Education	Gazette	Land Title	Law Review, By-Law Review and	Policy		2009
March 31	Services		Services	Management			Initiative	Regulations	Development	Special Costs	Total
<b>Revenue</b>											
Government of											
Canada	\$ 878,539	\$ 729,929	\$ 1,051,904	\$ 260,246	\$ 386,200	\$ 322,549	\$ 487,100	\$ 1,161,282	\$ 847,351	\$ 100,000	\$ 6,225,100
Interest	-	-	20,336	-	-	449	-	-	-	-	20,785
Other Income	-	-	-	-	-	16,591	-	-	-	-	16,591
	878,539	729,929	1,072,240	260,246	386,200	339,589	487,100	1,161,282	847,351	100,000	6,262,476
<b>Expenses</b>											
Salaries and											
honoraria	600,914	216,109	362,956	39,739	79,865	-	-	368,866	263,087	-	1,931,536
Goods and	274,456	565,775	755,356	186,145	357,171	311,945	487,100	734,640	558,352	100,000	4,330,940
services											
	875,370	781,884	1,118,312	225,884	437,036	311,945	487,100	1,103,506	821,439	100,000	6,262,476
<b>Net surplus (deficit)</b>	\$ 3,169	\$ (51,955)	\$ (46,072)	\$ 34,362	\$ (50,836)	\$ 27,644	\$ -	\$ 57,776	\$ 25,912	\$ -	\$ -

For the period from	Commision	Communications	Corporate	Dispute	Education	Gazette	Land Title	Law Review, By-Law Review and	Policy	Own Source	2008
inception July 1,	Services		Services	Management			Initiative	Regulations	Development	Revenue	Total
2007 to March 31										Initiative	
<b>Revenue</b>											
Government of											
Canada	\$ 556,292	\$ 738,724	\$ 1,165,898	\$ 161,918	\$ 356,735	\$ 263,835	\$ 249,250	\$ 878,375	\$ 787,229	\$ 64,878	\$ 5,223,134
Interest	-	-	25,759	-	-	2,750	-	-	-	-	28,509
Other Income	-	-	-	-	-	9,647	-	-	-	-	9,647
Capital	-	-	78,225	-	-	-	-	-	-	-	78,225
Contributions											
	556,292	738,724	1,269,882	161,918	356,735	276,232	249,250	878,375	787,229	64,878	5,339,515
<b>Expenses</b>											
Salaries and											
benefits	438,532	149,623	263,501	32,345	96,965	-	-	364,775	269,178	-	1,614,919
Goods and	135,772	610,965	1,047,666	134,604	247,734	265,748	249,250	534,541	433,277	64,878	3,724,435
services											
	574,304	760,588	1,311,167	166,949	344,699	265,748	249,250	899,316	702,455	64,878	5,339,354
<b>Net surplus</b>											
<b>(deficit)</b>	\$ (18,012)	\$ (21,864)	\$ (41,285)	\$ (5,031)	\$ 12,036	\$ 10,484	\$ -	\$ (20,941)	\$ 84,774	\$ -	\$ 161

**First Nations Tax Commission  
Schedule 1 - Corporate Plan**

<b>For the year ended March 31</b>	<b>Budget</b>	<b>2009</b>	<b>2008</b>
(with comparatives for the period from inception July 1, 2007 to March 31)			
<b>Revenue</b>			
Government of Canada	\$ 5,738,000	\$ 5,738,000	\$ 4,909,006
Capital contributions (Note 5)	-	-	78,225
Interest and other income	26,000	37,376	38,156
	<u>5,764,000</u>	<u>5,775,376</u>	<u>5,025,387</u>
<b>Expenses</b>			
Capital planning and relocation costs	-	-	465,522
Commission services	878,539	875,370	574,304
Communications	729,930	781,884	760,588
Corporate services	1,077,906	1,118,312	845,645
Dispute management	260,246	225,884	166,949
Education	386,200	437,036	344,699
Gazette	322,546	311,945	265,748
Law review, by-law review and regulations	1,161,282	1,103,506	899,316
Policy development	847,351	821,439	702,455
Special costs	100,000	100,000	-
	<u>5,764,000</u>	<u>5,775,376</u>	<u>5,025,226</u>
<b>Excess of revenue over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161</u>



# First Nations Tax Commission

## Schedule 2 - First Nations Land Title

For the year ended March 31

Budget

2009

2008

(with comparatives for the period from inception July 1, 2007 to March 31)

### Revenue

Government of Canada	\$ 487,100	\$ 487,100	\$ 249,250
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### Expenses

Administration	57,400	20,910	19,250
Consultation	15,000	15,375	30,300
Legal services	171,200	206,625	56,000
Professional services	181,000	233,060	106,200
Travel	62,500	11,130	37,500

	487,100	487,100	249,250
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Excess of revenue over expenditures

\$ -	\$ -	\$ -
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**First Nations Tax Commission**  
**Schedule 3 - Own Source Revenue Policy Issues Paper**

**For the year ended March 31**

**Budget**

**2009**

**2008**

(with comparatives for the period from inception July 1, 2007 to March 31)

**Revenue**

Government of Canada	\$	-	\$	-	\$	64,878
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**Expenses**

Administration	-	-	-	5,898
Case study design	-	-	-	5,000
First Nation interest and challenges	-	-	-	8,400
Other OSR options	-	-	-	12,000
Policy environment	-	-	-	7,120
Proposed First Nation OSR policy	-	-	-	5,420
Report development	-	-	-	14,000
Spreadsheet model development	-	-	-	7,040

	-	-	-	64,878
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**Excess of revenue over expenditures**

	\$	-	\$	-	\$	-
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### CONTACT INFORMATION:

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