



First Nations Tax Commission

Commission de la fiscalité des premières nations

Corporate Plan 2019/2020

February 13, 2019



Mission

The mission of the First Nations Tax Commission (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.



Mandate

The mandate of the FNTC is provided by s.29 of the *First Nations Fiscal Management Act* (FMA):

“The purposes of the Commission are to:

- a. ensure the integrity of the system of first nations real property taxation and promote a common approach to first nations real property taxation nationwide, having regard to variations in provincial real property taxation systems;
- b. ensure that the real property taxation systems of first nations reconcile the interests of taxpayers with the responsibilities of chiefs and councils to govern the affairs of first nations;
- c. prevent, or provide for the timely resolution of, disputes in relation to the application of local revenue laws;
- d. assist first nations in the exercise of their jurisdiction over real property taxation on reserve lands and build capacity in first nations to administer their taxation systems;
- e. develop training programs for first nation real property tax administrators;
- f. assist first nations to achieve sustainable economic development through the generation of stable local revenues;
- g. promote a transparent first nations real property taxation regime that provides certainty to taxpayers;
- h. promote understanding of the real property taxation systems of first nations; and
- i. provide advice to the Minister regarding future development of the framework within which local revenue laws are made.”

Section 83 of the *Indian Act*

Through an agreement with the Minister of Indigenous and Northern Affairs Canada, the FNTC will provide advice regarding the approval of s.83 by-laws and deliver services to First Nations exercising property tax jurisdiction under s.83 of the *Indian Act*.

Abbreviations

AFN	Assembly of First Nations
ARB	Assessment Review Board
ARF	Aboriginal Resource Fee
ATIP	Access to Information and Privacy
ATR	Additions to Reserve
BAT	Business Activity Tax
CIRNAC	Crown-Indigenous Relations and Northern Affairs Canada
CRM	Client Records Management
DCC	Development Cost Charge
FMA	<i>First Nations Fiscal Management Act</i>
FMB	First Nations Financial Management Board
FNFA	First Nations Finance Authority
FNG	<i>First Nations Gazette</i>
FNGST	First Nations Goods and Services Tax
FNII	First Nations Infrastructure Institute
FNTAA	First Nations Tax Administrators Association
FNTC	First Nations Tax Commission
ILTI	Indigenous Land Title Initiative
INAC	Indigenous and Northern Affairs Canada
ISC	Indigenous Services Canada
OLA	<i>Official Languages Act</i>
OSR	Own Source Revenues
TAS	Tax Administration System
TLE	Treaty Land Entitlement
Tulo Centre	Tulo Centre of Indigenous Economics
UNDRIP	United Nations Declaration on the Rights of Indigenous Peoples

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Introduction

The First Nations Tax Commission (FNTC) regulates, supports, and advances First Nation taxation under the *First Nations Fiscal Management Act* (FMA) and under section 83 of the *Indian Act*. The FMA is a successful First Nation-led legislative and institutional framework with 266 participating First Nations. A large part of this success is a result of the FMA institutions' commitments to innovation, efficiency, service quality, better socio-economic outcomes, and expanding Indigenous jurisdictions. The work of the FMA institutions and the Tulo Centre of Indigenous Economics (Tulo Centre) has helped First Nations attract billions of dollars in investment to First Nation communities and generate over a billion dollars in revenues for better community services to all residents and taxpayers. It has also provided access to accredited training for approximately 200 First Nation administrators and created sufficient certainty for long term financing of over \$500 million in infrastructure at much lower borrowing costs during the last 10 years. This has led to thousands of employment and business opportunities, higher incomes, better services, and improved social outcomes for participating First Nations. The FMA has been recognized in New Zealand, Australia and the United States as a model to implement Indigenous jurisdiction and improve their socio-economic outcomes. The FMA and the FNTC have become a cornerstone of Canada's practical strategy for an improved First Nation fiscal relationship, expanded First Nation jurisdictions, better First Nation services and infrastructure, and the systematic replacement of Indigenous Services Canada.

Nearly 42% of all First Nations in Canada have been added to the FMA and the number continues to increase. 37 First Nations from 10 provinces were added to the FMA Schedule this year including 12 First Nations from Ontario. Since 2008, the number of First Nations taxing or developing taxation laws has more than doubled from approximately 80 to nearly 200 First Nations. First Nations in British Columbia represent the largest proportion of First Nation tax administrations; although property taxation outside of BC continues to grow. First Nations in every province except Prince Edward Island have established property tax jurisdiction.

The tax bases of First Nations vary. Some consist of predominantly utility properties, while others are providing services and infrastructure to entire communities of residential, commercial, and other taxpayers that have property interests on their reserve lands. First Nation jurisdiction continues to expand beyond property tax as more First Nations enact development cost charge (DCC) laws, business activity tax (BAT) laws, and other forms of taxation and fees to fund local services and enable communities to share in the economic activity that is happening on their lands.

The FMA and the FNTC support and advance taxpayer interests in several ways: notification and law review processes; taxpayer representation to council laws; dispute resolution support services; and the appointment of three Commissioners who represent residential, commercial, and utility taxpayers on First Nation lands.

The FNTC provides training and capacity development to support the diverse needs of First Nation tax administrations nationwide. 194 students from 97 First Nations have participated in our university-accredited courses in the Certificate in First Nation Tax Administration program through the Tulo Centre.

The FNTC operates in the larger context of First Nation issues, which go beyond property tax. The FNTC strives to reduce the barriers to economic development on First Nation lands, increase investor certainty, and enable First Nations to be vital members of their regional economies. The FNTC is working to fill the institutional vacuum that has prevented First Nations from participating in the market economy and creating a national regulatory framework for First Nation tax systems that meets or exceeds the standards of provinces. Through the development of a competitive First Nation investment climate, economic growth can be a catalyst for greater First Nation self-reliance.

The FMA requires the FNTC to establish a Corporate Plan including a budget for each fiscal year and submit it to the Minister of Indian Affairs and Northern Development for approval. The Corporate Plan must set out information according to its business lines and all business or activities carried out in any fiscal year must be consistent with the Corporate Plan for that year.

This Corporate Plan also contains the planned activities and performance measures for the FNTC business lines, a work plan for 2019/2020, and a comprehensive five-year financial plan.

Based on the activities and work plan outlined in this Corporate Plan, the FNTC has estimated its funding requirements from the Government of Canada to be \$7,376,000 for the 2019/2020 fiscal year. Below is a summary of the financial plan for 2019/2020 as well as a summary of the forecasted financial results for the FNTC for 2018/2019 and the actual results for 2017/2018 by business line.

Financial Summary			
	2019/2020 Plan	2018/2019 Forecast	2017/2018 Actual
Revenue			
Government of Canada	\$ 7,376,000	\$ 6,834,000	\$ 6,147,450
Government of Canada - Special Initiatives	-	2,485,192	1,392,238
Other	10,000	46,981	24,961
	\$ 7,386,000	\$ 9,366,173	\$ 7,564,649
Expenses			
Commission Services	961,318	906,157	842,624
Corporate Services	1,669,771	1,666,088	1,343,693
<i>First Nation Gazette</i>	128,814	96,340	86,390
Policy Development	640,068	804,300	747,561
Education	970,322	901,091	709,260
Dispute Management and Negotiations	279,764	262,449	253,276
Communications	1,031,208	822,075	771,842
Law/By-law Development & Review; and Legislative Affairs	1,704,735	1,422,481	1,422,851
Special Initiatives	-	2,485,192	1,392,238
	\$ 7,386,000	\$ 9,366,173	\$ 7,569,735
Annual Surplus (Deficit)	\$ -	\$ -	\$ (5,086)



Corporate Profile

Structure

The FNTC is a shared-governance institution. The Governor in Council appoints nine of the Commissioners, and the Native Law Centre, University of Saskatchewan appoints one Commissioner as per s.20(3) of the FMA and regulations. The Commissioners are:

- C.T. (Manny) Jules, Tk'emlúps te Secwepemc, BC (Chief Commissioner/CEO)
- David Paul, Tobique, NB (Deputy Chief Commissioner)
- Dr. Céline Auclair, Gatineau, QC
- Terry Babin, Canal Flats, BC
- Leslie Brochu, Chase, BC
- Ken Marsh, Okotoks, AB
- William McCue, Georgina Island, ON
- Randy Price, North Vancouver, BC

There are currently two vacancies on the Commission.

The FNTC maintains the head office on the reserve lands of the Tk'emlúps te Secwepemc (s.26(1) FMA), and an office in the National Capital Region (s.26(2) FMA).

The FNTC is supported by twenty-five full time staff and contract professionals.

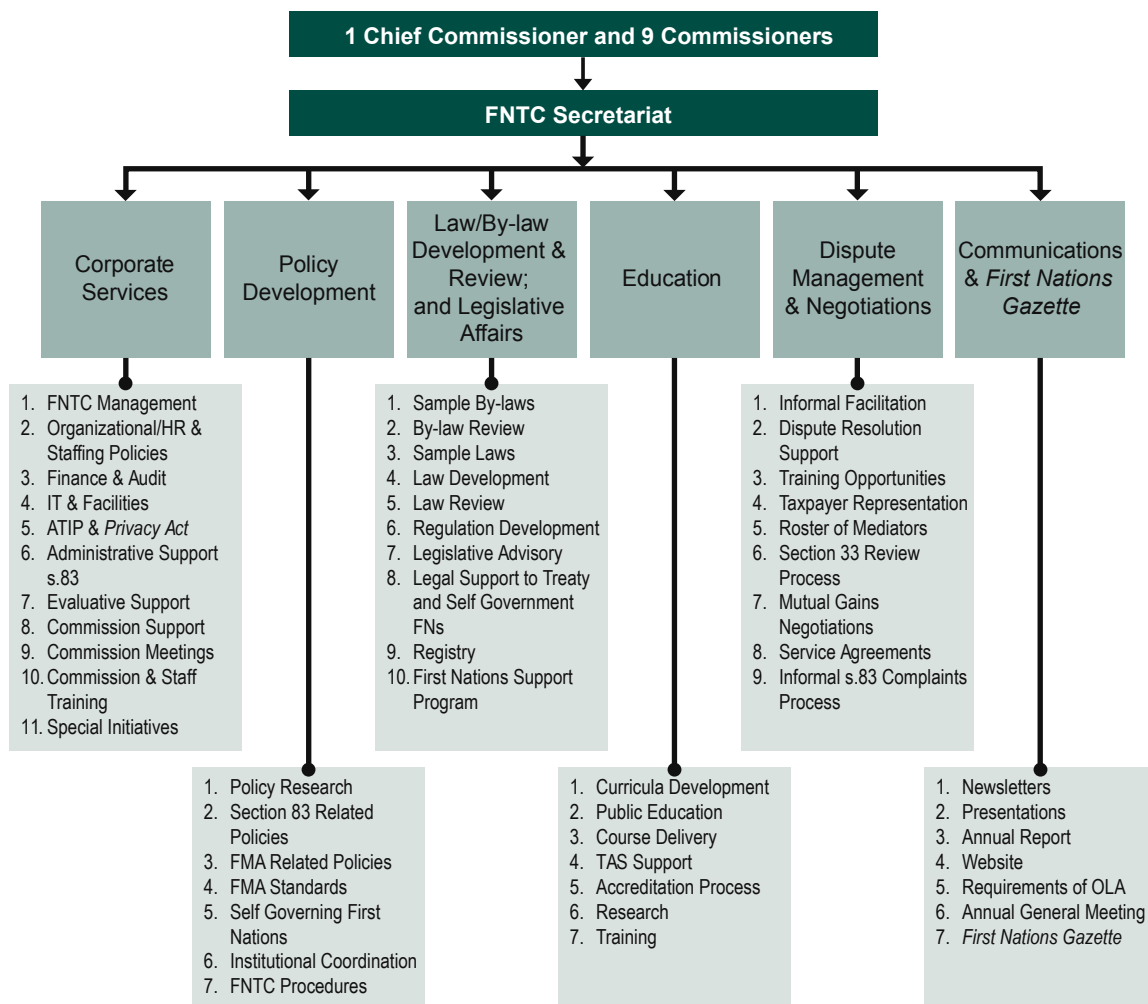
Governance

The FNTC maintains a “best practices” approach for governance. It operates pursuant to a comprehensive governance and management policy. The Chief Commissioner has established the following committees to support its work:

- Executive Management Committee;
- Management Committee;
- Audit Committee;
- Section 83 Rates Committee;
- Education Committee;
- International Relations Committee;
- *First Nations Gazette* Editorial Board.

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

The FNTC operates six business lines, as illustrated below.



Summary of 2018/2019 Performance against Objectives

Performance measures for the FNTC were identified in the Corporate Plan 2018/2019. The table below provides a projection of the status of these deliverables at the end of the 2018/2019 fiscal year:

OBJECTIVES, STRATEGIES AND ACTIVITIES	PERFORMANCE
Corporate Services	
Annual Corporate Plan, work plan and financial plan produced and approved	Completed
Capital requirements for HO and NCR office managed	Completed
10 Commission meetings held	Completed
Financial, human resource and administrative management and committee support provided	Completed
<i>Access to Information Act</i> and <i>Privacy Act</i> requirements met	Completed
Support provided, or additional resources sought to advance the following Special Initiatives: <ul style="list-style-type: none"> • FN Cannabis Tax • FN Tobacco Tax (Ontario) • ARF • ILTI • FNII • National Meeting • FNGST • Revenue based fiscal relationship 	Completed
Recruiting, training and professional development undertaken in support of succession planning for staff and executives	In Progress
Training and professional development support undertaken in support of succession of Commissioners	In Progress
Negotiations for multi-year funding agreement supported	In Progress
Paper records action plan implemented	Completed
Retention schedules approval project undertaken	Completed
Policies and procedures development continued	Completed
CRM processes, procedures and manual maintained	Completed
CRM communications and training delivered	In Progress
Email records management plan developed and supported	In Progress
Server/Network/IT structure maintained	Completed
Policy Development	
3 standards approved	Completed
3 s.83 policies reviewed	Completed
Minimum of 8 policies developed or research projects initiated or continued or completed.	In progress
4 projects with other institutions initiated or continued	Completed
Pre-Budget Submission completed and submitted	Completed

Summary of 2018/2019 Performance against Objectives

OBJECTIVES, STRATEGIES AND ACTIVITIES	PERFORMANCE
Law/By-law Development & Review; and Legislative Affairs	
4 sample laws/by-laws produced or modified	Completed
Support to 20 First Nations provided	Completed
216 FMA laws reviewed	Completed
Legislative amendments advanced	In Progress
Support to Policy Development – Includes 3 research projects	Completed
Treaty and self-government First Nations' participation in FMA advanced	In Progress
50 by-laws reviewed	Completed
FMA and s.83 registries maintained	Completed
Reports to Commission on legal developments	Completed
Education	
8 regional workshops	Completed
11 accredited courses delivered	In Progress
Logistics and support for students to attend 11 accredited courses provided	In Progress
1 new course developed	In Progress
8 webinars developed and published	Completed
Multi-media productions to support public education and course material developed	Completed
Graduation and convocation logistics supported	Completed
Tulo Centre operations supported	Completed
Curriculum retreat held	Completed
FNTAA/Tulo Centre alumni working group supported	Completed
Dispute Management and Negotiations	
Roster of mediators maintained	Completed
Support for negotiations with local and provincial governments provided	Completed
Training managed and coordinated	Completed
S.33 review simulation in support of Commissioner orientation activities conducted	Completed
First Nations and taxpayer inquiries and requests for facilitation of disputes responded to	Completed
Support provided to negotiations and service agreements	Completed
Institutional coordination provided	Completed
Communications and First Nations Gazette	
Annual Report published	Completed
Annual General Meeting materials prepared	Completed
Websites updated and maintained	Completed
Newsletter published quarterly, distributed via hardcopy and electronically	Completed
Communication materials updated	Completed
Webinars produced and recorded	Completed
Storytelling collected and distributed through new media	Completed
Tradeshow exhibit updated and tradeshow participation undertaken	Completed
FNG marketing plan developed	Completed
FNG business plan updated	Completed
FNG website is maintained and FNG services are provided	Completed
Communications strategy, procedures and operations manual updated	Completed



External Assessment and Risks

Assessment of 2018/2019 Risk Management Strategy

The table below presents an assessment of the FNTC 2018/2019 risk management strategy.

External Policy Environment	FNTC Risks 2018/2019	Outcomes
External Economic Conditions	<ul style="list-style-type: none"> Higher interest rates raise borrowing and development costs Trade induced growth for First Nations Increase in resource prices from global uncertainty resulting in an increase in demand for resource related initiatives 	Interest rates and resource prices rose and cannabis was legalized. This increased interest in FMA, pipelines and resource and cannabis taxation. The FNTC supported interested First Nations and reallocated resources to meet demand.
Federal Government Indigenous Policy	<ul style="list-style-type: none"> Insufficient support and time for proposed legislative changes Insufficient support from former INAC owing to uncertainty Inadequate resources to expand FNTC and advance new initiatives Inadequate support for FNTC transition during growth 	Some FNTC FMA legislative amendments were passed in 2018. There are outstanding legislative proposals for an expanded mandate and fiscal powers. Proposals for FNII and a land title registry not considered for legislation. Some resources for FNII and expanding fiscal powers have been provided/committed but no resources have been received for transition activities. Reallocations of resources may be necessary to support this work.
Provincial Indigenous Policy	<ul style="list-style-type: none"> Requirement to gain provincial support for new jurisdictions Maintaining support after elections and other changes 	Some provinces expressed support for resource charge, tobacco and cannabis proposals. Provincial interest higher than expected and a reallocation of resources may be necessary to support this work if funding proposals are not approved.
First Nations	<ul style="list-style-type: none"> Increased demand for FMA law development and BATs Increased demand for facilitation and FNG Increased demand for training and education Increased support and demand for new tax powers Increased support and demand for new institutions 	Increased demand for FMA services and taxation especially in Ontario. Significant increased demand for education, new tax powers and institutions. Additional time and resources have been needed to facilitate a smooth transition away from fees to ad valorem taxation in Ontario. Reallocations of resources may be necessary to support this work.

First Nation interest in FMA and fiscal relations is showing significant growth and the demand for services is exceeding projections. Delays in funding for expanded fiscal powers impeded the FNTC's ability to fully and effectively respond to all risks identified.

Assessment of 2019/2020 Risks

Each year the FNTC assesses the policy environment to identify external risks that could affect its programs and priorities. These include economic and fiscal risks, legislative risks, and other risks that could affect the demand for FNTC services. These risks are divided into external economic risks, federal government Indigenous policy risks, provincial government Indigenous policy risks and First Nations demand for services risks.

External Economic Risks

There are both upside and downside economic risks in 2019/2020. There are at least four main downward economic risks next year. First, there are forecasts for reduced global economic growth and trade resulting from fiscal issues in some European countries, an economic downturn in China, and trade protectionism from some countries. Second, there is uncertainty for Canadian export growth arising from the implementation schedule for the Canada-United States-Mexico Agreement (CUSMA) and the construction of the proposed Trans Mountain pipeline expansion project. Third, the Bank of Canada has indicated that it may raise interest rates in the next year which could reduce demand, impact real estate markets and increase the price of Canadian exports in some markets. Fourth, investment in Canada could decline owing to resource project uncertainty and US corporate tax competition.

Alternatively, there are 4 external events that could increase economic growth next year. First and foremost, there could be continued strong growth from Canada's principal trade partner, the United States. Second, Canadian exports could increase if the Asia-Pacific trade agreement and the European trade agreement are successfully implemented. Third, investment could increase in Canada if there is an increase in resource prices which could occur as a result of political or conflict issues in other countries or if there is an improvement in processes for project approvals in Canada. Fourth, business tax breaks and programs to expand trade and innovation announced in the 2018 Federal Fall Economic Statement could increase the attractiveness of investing in Canada.

These external risks could impact First Nation tax systems and the FNTC in several ways. If there is a decline in real estate markets from higher interest rates, then taxing First Nations will likely be more interested in tax and economic policy options to improve their investment climate. Economic growth from trade or higher resource prices will likely increase First Nation interest in expanding their tax base and powers, building economic infrastructure and the FNTC proposal to offset First Nation charges on resources projects with federal corporate tax credits.



Federal Government Indigenous Policy Risks

A federal election will be held in October 2019. This presents three policy risks to First Nation tax systems and the FNTC. First, the pre-election legislative agenda is shorter and focused on election issues that may or may not include First Nation priorities. Therefore, legislative proposals advanced by the FNTC related to expanded fiscal powers and infrastructure may not be introduced until after the election. Second, there may be more resources available for First Nations infrastructure, capacity development and economic development initiatives. The FNTC will need to support First Nations interested in pursuing any of these initiatives. Third, there will likely be greater communications requirements to advance First Nation proposals related to more fiscal powers, a jurisdiction based fiscal relationship, an expanded FMA and new proposed FMA institutions. The FNTC and the other FMA institutions will need to advance more details about these proposals during the May 2019 National Meeting to ensure they are raised and supported during the federal election.

In addition to the election, the division of the former Department of Indigenous and Northern Affairs into Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and Indigenous Services Canada (ISC) will present four additional risks. First, it could mean delays in funding and challenges related to continuing progress on advancing FNTC proposals for new initiatives and associated legislative development and communications support. Second, the FNTC anticipates working with both departments which has the potential to create inefficient coordination of departmental and FNTC initiatives. Third, the FNTC will begin implementing its transition plan in 2019/2020 related to staff succession, human resource planning, capacity development and growth. The FNTC will need support from CIRNAC and ISC to implement its plan. Fourth, additional work may be required by the FNTC to understand and adapt to new structures, processes, protocols and staff changes a result of the division of INAC.

In 2018/2019, the FNTC participated in a taxation technical working group with the Assembly of First Nations and the Department of Finance. Several proposals related to an expanded FMA (cannabis, FNGST, tobacco and resources), a jurisdiction-based fiscal relationship and an expanded FNTC mandate were advanced in this process. It is not certain this important work will be completed in 2019/2020.



Provincial Government Indigenous Policy Risks

The Parliamentary Budget Office produced a report in 2018 calling into question the long-term fiscal sustainability of many provinces as a result of rising costs and falling revenues associated with an aging population. This has put pressure on many provinces to identify opportunities to increase future economic growth and revenues and reduce future costs. First Nation fiscal, tax and economic opportunities are areas that could support both First Nation and provincial interests. In 2018, the governments of Ontario and Manitoba both expressed an interest in working with the FNTC to encourage more FMA taxation, to expand the FMA fiscal powers to include tobacco, cannabis, resources and the FNGST, to support faster and better outcomes on Treaty Land Entitlement (TLE) lands, to implement FNII, and to improve the First Nation-provincial-federal fiscal relationship. This represents a significant increase in demand on FNTC capacity and there is a risk/opportunity that this provincial demand to work with the FNTC will increase in 2019/2020, especially related to TLEs and improved First Nation-federal-provincial fiscal relationships in Manitoba and (possibly) First Nation tobacco and cannabis taxation and regulation in Ontario.

The FNTC also anticipates some specific risks within some provinces. In BC, it is expected that there will continue to be interest in the Aboriginal Resource Fee (ARF) initiative as a means to address aboriginal title claims. It is expected that there may be similar interest in this initiative in Alberta related to pipelines. It is also expected that a change in assessment methods for manufactured homes in BC will require additional FNTC policy review and communication support. Assessment service challenges will continue to be an issue in Saskatchewan. Provincial issues associated with implementation of hotel and casino taxes and grants-in-lieu of taxation could arise in BC, Alberta, Saskatchewan and Ontario.

First Nations Demand for FNTC Services Risks

The FNTC has identified increased First Nation demand for FNTC services and initiatives in eight specific areas for 2019/2020:

1. Implementing taxation systems for Ontario and Saskatchewan First Nations with pre-existing residential leases. These emerging tax systems require significantly more institutional support because properties and interest on these lands have not been taxed for nearly 50 years;
2. Implementing new First Nation tax systems in Treaty 1 in Manitoba and also significant support associated with the fiscal relation requirements for TLE settlements in Manitoba;
3. Requests to support more tax-based service agreements for TLEs in Manitoba, Saskatchewan and Alberta;
4. Requests to explore the use of business activity tax powers related to casinos, tobacco, cannabis and resources;
5. More Tulo Centre students, new courses, new programs, workshops, films and podcasts;



6. New models that include best practices and an increased menu of options for conducting First Nation assessment appeals to support taxpayer requirements;
7. Increase demand for presentations, information and legislative progress related to the FNTC FMA cannabis tax and regulatory framework proposal, the First Nation resource charge initiative, jurisdiction based fiscal relationships, tobacco taxation and the FNGST; and
8. Interest in implementing the FNII proposal to support First Nation infrastructure.

The FNTC has anticipated these First Nation demand risks in its financial plan, initiative proposals and transition plans but there is a possibility that the demand for its service and initiatives will be greater than anticipated. Additional First Nation related risks to the FNTC Corporate Plan include more requests than anticipated to support First Nation self-government, provincial, and Assembly of First Nations (AFN) fiscal and tax processes.

Although not necessarily a First Nation risk, the FNTC and the Tulo Centre maintain four important international partnerships with

- the Ngai Tahu in New Zealand,
- the National Intertribal Taxation Alliance in the US,
- the Alliance for Renewing Indigenous Economies in New Zealand and the United States, and
- the Institute for Liberty and Democracy in Peru.

Each of these partnerships will require support in 2019/2020 and the FNTC and the Tulo Centre will have to manage these commitments.



2019/2020 Risk Management Strategy

The following table demonstrates how the external policy environment creates risks to the FNTC. The third column contains the proposed FNTC risk management strategy for 2019/2020.

External Policy Environment	FNTC Risks	Proposed Risk Management Strategy
External Economic Conditions	<ul style="list-style-type: none"> Economic uncertainty and recession Higher interest rates raise borrowing and development costs Trade induced growth for First Nations Increase in resource prices from global uncertainty 	<ul style="list-style-type: none"> Support First Nation infrastructure financing Support increased capacity development Advance tax policy improvements Respond to increased First Nation demand Advance existing and expanded FMA powers
Federal Government Indigenous Policy	<ul style="list-style-type: none"> October 2019 federal election related risks Insufficient support and uncertainty arising from division of INAC into CIR and ISC Delays, insufficient support or uncertainty surrounding the funding of special initiatives Inadequate support for FNTC transition during growth 	<ul style="list-style-type: none"> Advance FMA amendments with ISC and Department of Finance Advance communication version of legislative proposals Support more FMA financing for infrastructure and FNII development Develop MOUs with ISC and CIR for greater certainty Negotiate and implement a 5-year grant funding arrangement for the FNTC Reallocate resources, streamline services and seek resources through new arrangements
Provincial Indigenous Policy	<ul style="list-style-type: none"> Increased demand to support First Nation fiscal issues in Ontario and Manitoba Specific FMA related provincial issues in BC, Alberta, Saskatchewan and New Brunswick 	<ul style="list-style-type: none"> Include provincial support requirements in initiative funding proposals Increase facilitation support Allocate resources to support specific FMA issues Adjust policies and develop new standards to support resolution of specific provincial issues
First Nations	<ul style="list-style-type: none"> Increased demand for FMA law development in Ontario and Manitoba Increased demand for service agreement facilitation Increased demand for Tulo Centre services Increased demand related to cannabis, resources, tobacco and FNGST Increased demand for FNII Interest and support required from international Indigenous partners 	<ul style="list-style-type: none"> Expand FNTC law development support capacity and implement transition plan Expand facilitation services Adjust policy and law development support Expand Tulo Centre and secure funding Seek additional resources for fiscal powers and expand FNTC mandate Advance FNII communications draft and support policy and standard development Advance more technical proposals for new initiatives at FMA national meeting Seek extension to Finance tax working group to advance FMA proposals Seek resources and opportunities to support partnerships



Assessment of Corporate Resources 2019/2020

Since its inception, the FNTC has managed its corporate resources to achieve results by recognizing that successful First Nation policy innovations require the support of an institutional framework characterized by strong leadership, good governance, capacity development, strong research and partnerships. However, an analysis initiated by INAC in 2016 proposed that the FNTC needs more resources and flexibility to keep up with the increased use of the FMA system by First Nations and the expansion of the FMA system at a pace not anticipated in the original funding model.

For the FNTC, the report recommended an increase of approximately 33% in resources incrementally added over five years. It also recommended that the FNTC should receive five-year grant funding to support greater flexibility associated with increases in demand. The business case for these proposals to improve the FNTC's corporate resources has seven premises.

- **Innovation** – The INAC-commissioned report concluded that the FMA institutions are the most interesting innovation to occur over the past decade in Indigenous policy-making. The report also concluded that to ensure the long-term sustainability of the FMA institutional framework should be a high priority for all governments in Canada.
- **Success** – The FMA institutions, as a group, are producing large and tangible impacts for First Nation communities including new infrastructure, increased own source revenues, substantial economic development opportunities, improved financial management and governance, and the restoration and expansion of tax jurisdiction.
- **Capacity** – The institutions have researched, developed and implemented important new approaches to jurisdiction, collection, and regulation of taxation, access to capital markets, and have helped develop solutions to deal with issues of scale. Furthermore, the institutions have been particularly effective at transferring this innovation to First Nation communities through sustainable capacity development approaches such as the Tulo Centre. This effective capacity model should be expanded.
- **Demand** – First Nation interest in the FMA system and the services offered by the institutions is growing exponentially. The number of First Nations listed on the Schedule to the FMA increased again this year. The FNTC needs additional resources to respond to increasing First Nation service requests, the expansion of the First Nation tax system in powers, revenues and participants, the geographical dispersion of the participating First Nations, and the variety of First Nation tax and other revenue jurisdictions supported.
- **Jurisdiction** – The institutions provide a model for interested First Nations to practically and effectively implement their jurisdictions. The FMA should be expanded to include more First Nation fiscal powers, support longer term fiscal grants and to finance more economic infrastructure. This will require the expansion of existing mandates, expansion of the Tulo Centre and the creation of new FMA institutions such as the First Nations Infrastructure Institute (FNII).



- **Risk Management** – The FNTC has a proven track record with capable staff and governing body, and occupies the low end of the risk assessment for funded organizations. A better FNTC funding agreement with Canada should reflect this.
- **Transition** – The FNTC is implementing a transition plan in 2019/2020 to expand its capacity, add human resources, better coordinate its innovations into its existing business lines, and set the FNTC path for its next generation of leaders. Implementing these proposals will effectively support this plan.

Priorities for 2019/2020

The FNTC has identified the following priorities for 2019/2020 based on identified risks and its risk management strategy:

1. Strengthening the Organization Through Innovation and Renewal

Expanding on the transition management plan work undertaken in 2018/2019, the FNTC will begin activities in support of implementation of the plan. Developing a well-planned approach to manage organizational changes and developing processes and activities to ensure the effective implementation of these changes is a priority for the FNTC for 2019/2020.

Activities include the implementation of the succession plan for executive and senior management positions; the finalization of Commission appointments to confirm stability; continued development of regulations to support a First Nations-led appointment process for FNTC Commissioners; and recruitment, retention, and support for human capacity development throughout the FNTC. The FNTC will also undertake administrative changes to facilitate expanding First Nation local revenue jurisdictions under the FMA.

Supporting innovation and creativity within the organization will be a priority for the FNTC. Management and organizational structures and service delivery models will be evaluated, with revisions identified and implemented. Activities will be undertaken to strengthen collaboration within the FNTC, to improve coordination with FMA institutions and governments, to support the growth of First Nation fiscal powers, to respond to First Nation and taxpayer service needs and priorities, and to identify efficiencies and improve results.

The FNTC will continue to advance a proposal for five-year grant funding to provide stability and flexibility to the FNTC.

2. Supporting Growth in FNTC Services to First Nations

The FNTC provides advisory and support services and maintains and updates a regulatory framework to support over 150 First Nation tax authorities.

The FNTC directs its operational resources to meet this priority through its six business lines.



The FNTC will prioritize work necessary to increase the number of First Nations implementing tax jurisdiction. It will also maintain and improve services to existing taxing First Nations in areas of law development, law review and approval, standards, sample laws, education, training, and dispute resolution. The FNTC will continue to publish the *First Nations Gazette* (FNG), expand its use and ensure it continues to be the definitive source of First Nation law in Canada.

Regional communications and outreach activities will also increase in support of increasing First Nations expanded use of tax powers. Expanded capacity development and governance support for First Nations will be a priority with delivery of increased communications activities, workshops, courses and other capacity development initiatives.

3. Supporting First Nations – Taxpayer Relations

Reconciling the interests of taxing First Nations with those of their taxpayers has always been an important role for the FNTC. Transparent and predictable property tax regimes that provide certainty to taxpayers and reflect local circumstances contribute to good relations between First Nations and their taxpayers. Supporting taxpayer relations will be a priority for the FNTC in 2019/2020 and will be supported through the development of assessment appeal options, increased support for taxpayer engagement in the First Nation property tax system, increased support for service agreement negotiations, and participation in national taxpayer meetings. Policy research and providing communications support to First Nations impacted by a change in assessment methods for manufactured homes in BC will be a priority. The recent appointment of three FNTC Commissioners representing taxpayers using First Nations lands for residential, commercial and utility purposes helps ensure that taxpayer views have direct input at the policy table.

4. Expanding a Jurisdiction-Based Fiscal Relationship

The FMA has established a precedent for a First Nation jurisdiction-based fiscal relationship by connecting local revenues to local services. It has allowed First Nations to develop their own services and tax-based service agreements. It has improved services, economies and infrastructure, and relations with other governments. It has provided First Nations with a legislative and institutionally supported path away from the *Indian Act*. It better reflects the government's commitments to UNDRIP, improved services and infrastructure, and provides more stable revenue than the current transfer-based First Nation fiscal relationship. The current fiscal relationship has generated the worst services and infrastructure for any government in Canada, the slowest economic growth, and does not support the conditions for economically and fiscally sustainable First Nation governments. In short, it does not represent reconciliation, a nation-to-nation framework, or a path to move beyond the *Indian Act* and reduce the role of Indigenous Services Canada.



The FNTC has long been working to expand the FMA fiscal powers in support of a broader jurisdiction-based fiscal relationship and this work will continue in 2019/2020. The formula is straightforward. Expand First Nation fiscal powers and soon First Nations will take on the policy and financial responsibility of more service jurisdictions. The FNTC has demonstrated that, with institutional support, First Nations can assume jurisdictions and deliver services more effectively.

The FNTC has advanced six separate expanded First Nation fiscal power proposals that are part of expanding the jurisdiction based fiscal relationship using the FMA. The FNTC proposes to:

1. facilitate First Nation participation in cannabis excise tax sharing like other governments;
2. enable an option for First Nations to participate in tobacco and fuel excise tax sharing;
3. provide an option for First Nations to implement the FNGST on fuel, alcohol, cannabis and tobacco;
4. improve the revenue sharing methods for the current comprehensive FNGST to support more First Nation jurisdiction;
5. support First Nation tobacco tax system like the provinces where there is an agreement between the province and interested First Nations; and
6. enable an ARF that can be offset by a federal corporate tax credit to ensure First Nations receive an administratively efficient and transparent fiscal benefit from resource projects in their territories.

In 2019/2020, the FNTC will seek financial resources to advance the jurisdiction based fiscal relationship and work on all six of these fiscal powers. Developing good working relationships with provincial governments will also be important to the advancement of this priority.

5. Developing Institutions to support the Inclusion of First Nations in the Canadian Economy

Supportive institutions are important to develop the legal and administrative frameworks to expand First Nation jurisdictions, enable economies of scale, support research and innovation, facilitate knowledge transfer among First Nations, and to advocate on behalf of and to maintain support for participating First Nations.

In 2019/2020, the FNTC will advance five proposals to ensure First Nations have the legislative framework and institutional support for their expanded jurisdiction options:

1. The proposed fiscal powers identified in 4. above should be added to the FMA so that the FNTC can support interested First Nations and FMA First Nations are able to use the FNFA to securitize these revenues in support of economic infrastructure;
2. The FNTC will advance the proposed First Nations Infrastructure Institute (FNII) as the fourth FMA institution. It will help participating First Nations build more durable economic and community infrastructure faster and more cost-effectively;



3. The FNTC will continue to advance an Indigenous land title registry system, separate from the FMA, so that interested First Nations and other interested Indigenous governments can secure title to their lands and move at the speed of business;
4. The FNTC will continue to promote a First Nations statistics institute that can support a First Nation jurisdiction based fiscal relationship option and an improved First Nation investment climate; and
5. The FNTC will continue to work with the Tulo Centre and Indigenous Services Canada to secure stable long-term funding to expand Tulo Centre capacity in keeping with the Tulo Centre's five-year growth plan. An accredited First Nation public service educational institution is vital to supporting implementing FMA jurisdictions, land management jurisdictions, an improved jurisdiction-based fiscal relationship, and supporting sustainable economic growth on First Nation lands.

In 2019/2020, the FNTC will seek financial resources to advance the development of these institutions in support of First Nation inclusive economies.

6. National meeting of FMA and FNLMA First Nations

An annual National Meeting of First Nations participating in the FMA and FNLMA is important for communication and dialogue, particularly regarding the advancement of initiatives relating to the jurisdiction-based fiscal relationship. It also provides opportunities for coordination and communication among the FMA fiscal institutions and the Lands Advisory Board and Resource Centre. The FNTC will play a leadership role and make it a priority to organize and seek financial resources to convene this meeting in 2019.



Objectives, Strategies, and Performance Measures for 2019/2020

Corporate Services

The objective of Corporate Services is to operate the Commission in keeping with the FMA and the Corporate Plan, to create an efficient and effective work environment for other service areas, and to fulfill the financial management and control functions set out in Part 6 of the FMA.

Strategies and Activities

In 2019/2020, Corporate Services will continue to manage the operation of the FNTC, and provide financial, human resource and administrative management. In addition, the Corporate Services will lead activities to support strengthening the secretariat through innovation and renewal. Corporate Services will undertake the following:

Transition Management Planning and Implementation – Transition management involves planning and managing the process of change within an organization. Growth in the demand for FNTC services nationally, planned expansion of tax powers, and planning for succession of executives will create challenges for the FNTC. Developing a well-planned approach to manage organization changes and developing processes and activities to ensure the effective implementation of these changes is required to ready the FNTC for the future.

Expanding on the work undertaken in 2018/2019 on the development of a transition management plan, a detailed review of the organizational and management structures and processes of the FNTC will be undertaken. Detailed implementation plans for organization changes will be developed and implementation begun. Training, coaching and professional development will be provided to support organizational changes.

Commission Support and Meetings – There are currently two Commissioner appointments which remain unfilled at writing. In addition, two Commissioner appointments will expire in 2019/2020. Corporate Services will work with Canada to ensure these positions are filled to ensure the stability of the Commission. Corporate Services will continue to advance development of a First Nations-led appointment process for Commissioners. Training and orientation activities will be provided to new Commissioners once appointed.

Corporate Services will convene four general Commission meetings and 10 law review meetings. Law review meetings are generally held by teleconference.

Capacity Development, Human Resource and Organizational Planning –

Corporate Services will undertake recruiting, training and professional development in support of transition management activities. Professional development plans will be developed, and a review of the performance measurement plan will be undertaken for executive and key staff. Corporate services will also work to recruit, hire and train new staff to meet the expanded demand for services and to support management and organizational structural changes identified in the FNTC Transition Management Plan.

The NCR office expansion to facilitate new staff to support an increase in the number of First Nations implementing tax jurisdiction in Central and Eastern Canada will be completed.

Financial Management, Reporting and Control – Corporate Services will produce the annual Corporate Plan, work plan and financial plan and manage reporting in accordance with Part 6 of the FMA. Corporate services will review current financial management systems and stream line processes and procedures as required. Policy and procedures manuals will be reviewed and revised where required to support systems modifications, implementation of a new multi-year funding agreements and reporting changes, and to support succession planning requirements. Implementation of a new multi-year funding agreement will be undertaken.

Information Management, Information Technology and Facilities

Management – Corporate Services manages the capital requirements for the head office and the National Capital Region offices. The National Capital Region office facilities will be expanded to provide additional capacity in support of expanded growth in services to First Nations in central and eastern Canada and to support expansion of jurisdiction-based fiscal relationships.

Information Management will complete the paper record management action plan which includes compilation of a detailed inventory of paper assets and a digitization plan. Implementation, training and process documentation will be completed for the Client Records Management system (CRM). And finally, information management will continue its work with Library and Archives Canada (LAC) regarding validation in 2019/2020 and will advance additional retention and disposition schedules and develop plans for an initial transfer of records to LAC.

Access to Information and Privacy – Corporate Services will ensure that the FNTC continues to meet *Access to Information Act* and *Privacy Act* requirements. The past several years have seen numerous changes to the submission, reporting and processes by Canada respecting requests under the *Access to Information Act*. The FNTC will review and revise its policies and procedures for the processing of Access to Information and Privacy requests including researching technology innovations to streamline the processing of requests. Professional development activities for staff working within this area will also be undertaken. The FNTC will continue to advance amendments to the *Access to Information Act*.



Special Initiatives - In 2019/2020, Corporate Services will provide support or seek additional resources to advance the following Special Initiatives:

- **National Meeting** – An annual National Meeting of First Nations participating in the FMA and FNLMA is important for communication and dialogue, particularly regarding the advancement of initiatives relating to the jurisdiction-based fiscal relationship. It also provides opportunities for coordination and communication among the FMA fiscal institutions and the Lands Advisory Board and Resource Centre. The FNTC will play a leadership role and make it a priority to organize and seek financial resources to convene this meeting in 2019.
- **First Nation Cannabis Tax** – The FNTC has developed a report on cannabis jurisdiction and taxation in a number of jurisdictions, and explored First Nation cannabis tax policy options and legal requirements. The FNTC will develop a cannabis taxation option for interested First Nations and, with First Nations support, develop proposed amendments to the FMA to enable First Nation cannabis taxation laws and related standards.
- **First Nation Tobacco and Fuel Excise Tax Sharing** – the FNTC will work with government partners and interested First Nations to enable an option for First Nations to participate in tobacco and fuel excise tax sharing.
- **FNGST** – The FNTC will work with government partners and interested First Nations to provide an option for First Nations to implement the FNGST on fuel, alcohol, cannabis and tobacco. The FNTC will also work to improve the revenue sharing methods for the current comprehensive FNGST to support more First Nation jurisdiction.
- **First Nation Tobacco Tax** – The FNTC will support the development of a First Nation tobacco tax system where there is an agreement between the province and interested First Nations. An MOU between the Union of Ontario Indians (UOI) and the FNTC was signed in April 2017 enabling the parties to work together to “create a draft implementation framework for the exercise of First Nation tobacco tax jurisdiction for interested Union of Ontario Indians member First Nations.”
- **Aboriginal Resource Fee (ARF)** – The FNTC will work with interested First Nations and government partners to enable an AFR that can be offset by a federal corporate tax credit to ensure First Nations receive an administratively efficient and transparent fiscal benefit from resource projects in their territories.
- **First Nations Infrastructure Institute (FNII)** – The FNTC will continue to advance the proposed FNII as the fourth FMA institution. It will help participating First Nations build more durable economic and community infrastructure faster and more cost-effectively. Together with the FNII Development Board and the First Nation proponents, the FNTC will work to develop and advance draft amendments to the FMA based on the FNII business plan, as well as a transition plan, and supporting communications materials.
- **Indigenous Land Title Registry System** – The FNTC will continue to advance an Indigenous land title registry system, separate from the FMA, so that interested First Nations and other interested Indigenous governments can secure title to their lands and move at the speed of business.



- **First Nations Statistics Institute** – The FNTC will continue to promote a First Nations statistics institute that can support a First Nation jurisdiction based fiscal relationship option and an improved First Nation investment climate.
- **Jurisdiction-Based Fiscal Relationship Option** – The FNTC will continue to develop and advance an option whereby First Nations can use new tax revenues to assume full decision-making authority and responsibility for the delivery of specific services. The FNTC will work with interested First Nations, Canada and provincial governments on this project. This would reduce the federal government's need to set conditions or reporting requirements with respect to the assumed responsibilities; these could be established through the FMA.

Corporate Services Performance Measures

Annual Corporate Plan, work plan and financial plan produced and approved

Capital requirements for HO and NCR office managed, NCR office expanded

14 Commission meetings held

Financial, human resource, administrative management and committee support provided

Access to Information Act and Privacy Act requirements met

Access to Information and Information Management policies and procedures updated

Special Initiatives managed

Transition Management Plan implementation commenced

Recruiting, training and professional development undertaken in support of transition management activities

Training and professional development support undertaken in support of succession of Commissioners

Financial policy and procedures manuals reviewed and updated

Server/Network/IT structure maintained

Policy Development

The objective of Policy Development is to develop and implement, through a transparent policy development process, effective standards and policies that support several of the Commission's policy objectives including expanding First Nation jurisdiction, promoting harmonization, fostering efficiencies, and reconciling the interests of First Nation governments with those of stakeholders in the First Nation tax system.

Strategies and Activities

In 2019/2020, Policy Development will develop or modify, seek public input on, and present for approval at least three of the following Standards:

- Property Assessment;
- Property Taxation;
- Annual Tax Rates;



Objectives, Strategies, and Performance Measures for 2019/2020

- Annual Expenditure;
- Development Cost Charges;
- Joint Reserves.

In 2019/2020, Policy Development will develop or modify, seek public input on, and present for approval at least three of the following s.83 policies:

- Property Assessment By-laws;
- Property Taxation By-laws;
- Annual Tax Rates By-laws;
- Annual Expenditures By-laws.

Policy Development will continue or initiate policy development on a minimum of five of the following policies or research projects:

- Use of Reference Jurisdictions in tax rate setting;
- Property tax enforcement powers;
- First Nation assessment appeals process;
- Manufactured home assessment changes in BC;
- Provincial grants-in-lieu;
- Transitioning utility tax by-laws;
- Service agreements and TLEs.

Policy Development will initiate or continue four of the following projects with other fiscal institutions:

- Local Revenue Account expenditures and Financial Management;
- Further amendments to the FMA;
- Support for Treaty and Self-Governing First Nation participation in the FMA;
- FMA Information Collection and Dissemination;
- FMA Marketing and Coordinated Law Development;
- Borrowing Coordination.

Policy Development will prepare the FNTC's annual Pre-Budget Submission for the 2020 Federal Budget.

Policy Development Performance Measures

3 standards approved

3 s.83 policies reviewed

Minimum of 5 policies developed, continued or research initiated

4 Projects with other institutions initiated or continued

Pre-Budget Submission completed



Law/By-law Development & Review; and Legislative Affairs

The objective of Law/By-law Development & Review; and Legislative Affairs (LBDRLA) is to ensure the integrity of the First Nations real property taxation system and promote a common approach to First Nations real property taxation nationwide, having regard to variations in provincial real property taxation systems. This is accomplished by providing support to First Nations in the law development process, reviewing submitted First Nations laws for compliance with the regulatory framework, and working with the federal government to improve the legislative and regulatory framework.

LBDRLA also monitors legal developments that may impact First Nation property taxation under the FMA and the *Indian Act*.

Strategies and Activities

In 2019/2020, LBDRLA will review and modify as necessary, 19 FNTC standards, 1 procedure, 5 policies, and 33 sample laws to ensure they are consistent with the FMA amendments, including bringing these documents in line with the legislative bijural amendments.

In 2019/2020, LBDRLA will modify or develop up to four sample laws and by-laws for the Commission's consideration and approval. The four sample laws and by-laws developed or modified will be from one of the following areas:

- Property Assessment;
- Property Taxation;
- Annual Tax Rates;
- Annual Expenditures;
- Taxpayer Representation Council;
- Well-Drilling Business Activity Tax for Saskatchewan;
- Mining Business Activity Tax for Saskatchewan.

LBDRLA provides support for First Nations to enter the field of property taxation for the first time, or to transition to the FMA from *Indian Act* taxation. 2019/2020 priorities will include expanding the number of First Nation tax systems in Manitoba, Ontario, and the Atlantic, and increasing the number of First Nations using other local revenue raising powers and local revenue securitization.

LBDRLA expects to prepare technical reviews for 214 annual and 16 non-annual FMA laws in 2019/2020 for the Commission's consideration. It also expects to prepare 45 technical reviews of s.83 by-laws for the Commission's consideration in making their recommendations to the Minister for by-law approval.

LBDRLA will also carry out the following activities:

- provide support to Policy Development in establishing standards for the taxation of jointly-held reserves;



- provide support to Policy Development in examining the impact of the change in valuation of manufactured homes in British Columbia; and
- develop regulatory options for improving First Nation assessment appeal mechanisms.

LBDLRA will work with the other fiscal institutions to develop and advance amendments to the FMA and FMA regulations to support First Nations and the objectives and the work of the FNTC. The FNTC will work with the other institutions and Canada in 2019/2020 to advance joint reserve regulations to support interested TLE First Nations in Manitoba. The FNTC will also continue to work with Canada in 2019/2020 on Tax Commissioner Appointment, First Nation Taxation Enforcement and Assessment Appeal regulations.

LBDRLA will also:

- lead the Commission's participation in initiatives to enable treaty and self-government First Nations' participation in FMA;
- monitor legal developments, especially in the areas of First Nation jurisdiction, property assessment and taxation, and administrative law; and
- maintain the registry of First Nation laws and by-laws.

Law, By-law Development & Review; and Legislative Affairs Performance Measures

4 sample laws/by-laws produced or modified

Support to 20 First Nations provided

230 FMA laws reviewed

Support to Policy Development – includes 3 research projects

Treaty and self-government First Nations' participation in FMA advanced

45 by-laws reviewed

FMA and s.83 registries maintained

On-going monitoring of legal developments

Education

The objective of Education is to promote understanding of the taxation systems of First Nations, to develop training programs for First Nation real property tax administrators, and to build capacity in First Nations to administer their taxation systems. Education activities occur through events and publications that support public education about First Nations taxation and through a working agreement and contract with the Tulo Centre and in partnership with Thompson Rivers University (TRU). The partnership between the Tulo Centre, TRU, and the FNTC provides students with access to 14 courses leading to an accredited First Nation Tax Administration certificate or an accredited First Nation Applied Economics certificate.



Strategies and Activities

Demand for education services, Tulo Courses and workshops continues to grow. In 2019/2020, Education and the Tulo Centre will deliver eleven accredited courses in the Certificate in First Nation Tax Administration program and the Certificate in Applied Economics program. Education will provide logistical and administrative support, and financial support for student transportation and tuition for the accredited programs.

In addition to accredited education programs, the Education business line provides non-accredited training programs (workshops and webinars) to widen understanding and support of First Nation property taxation and special initiatives. The FNTC and the Tulo Centre will deliver ten workshops for First Nations, Indigenous organizations or governments in 2019/2020 and will support the development of new workshops as requested. Multi-media productions including webinars will also be developed and delivered in support of education activities.

An accredited First Nation public service is vital to implementing FMA jurisdictions, land management jurisdictions, an improved jurisdiction-based fiscal relationship, and to support sustainable economic growth on First Nation lands. To respond to the growing demand for public education on First Nation property taxation; Tulo Centre courses; workshops and research; and to support First Nations using more FMA tax powers, two new courses will be developed in 2019/2020.

The FNTC will continue to work with the Tulo Centre and Indigenous Services Canada to secure independent stable long-term funding to expand Tulo Centre capacity in keeping with the Tulo Centre's five-year growth plan and capital plan.

Education will provide ongoing support services for the accredited education program by completing an:

- annual update of the Tulo Centre Five-Year strategy;
- annual review, update and maintenance of education procedures and operations manuals; and
- annual review of course material with updates for new policy, new activities, and expanded use of activity-based learning for workshops, presentations and policy implementation.

Education will also provide support for Tax Administration System (TAS) users and system updates, for the Tulo Centre website, for the Tulo Centre graduation, and for alumni activities.



Education Performance Measures

10 regional workshops for First Nations, Indigenous organizations and government delivered
11 accredited courses delivered
2 new courses developed
Logistics and support provided to students to attend up to 11 accredited courses
8 webinars developed and published
Multi-media productions to support public education and course material developed
Graduation and convocation logistics supported
Tulo operations supported
Support for independent stable funding for Tulo provided
Curriculum retreat held
FNTAA/Tulo Centre alumni working group supported

Dispute Management and Negotiations

The objective of Dispute Management and Negotiations is to prevent or provide for the timely resolution of disputes in relation to the application of local revenue laws in fulfilment of the Commissions purposes. The dispute management and negotiations business area also supports negotiations related to the implementation of First Nations property taxation.

Strategies and Activities

In 2019/2020, Dispute Management and Negotiations will continue to respond to requests for negotiation, facilitation and dispute resolution support and maintain a roster of qualified mediators. Training opportunities are provided to Commissioners, staff and mediators listed on the roster.

In 2019/2020, the FNTC will manage and coordinate dispute resolution and mutual gains negotiations training activities for the FNTC staff, selected First Nations, and the Tulo Centre.

Dispute Management and Negotiations will monitor the impact of the change in the valuation of manufactured homes in British Columbia. This will include providing technical support to affected First Nations.

Dispute Management and Negotiations will also provide support services for:

- negotiations for the provision of provincial assessment services to First Nations;
- negotiations and coordination of First Nations taxation implementation with local and provincial governments;
- the transition to assessment-based tax rates from service fees;
- responding, as necessary, to taxpayer inquiries as well as the development and implementation of taxpayer relations systems including taxpayer representation to council laws;



- the facilitation of service agreements between First Nations and local governments as required to support the implementation of property tax systems or, if requested, additions to reserves and treaty land entitlements; and
- responding, as necessary, to requests from First Nations to support the improvement of financial management of the local revenue account and to coordinate services to First Nations with the FMA fiscal institutions.

Dispute Management and Negotiations will respond, as necessary, to coordinate FNTC's response to legal challenges to the First Nations tax system.

Dispute Management and Negotiations Performance Measures

Roster of mediators maintained

Support for negotiations with local and provincial governments provided

Training managed and coordinated

First Nation and taxpayer inquiries and requests for facilitation of disputes responded to

Support provided to negotiations and service agreements

Institutional coordination

Responses to legal challenges to First Nation tax systems coordinated

Communications and *First Nations Gazette*

The objective of Communications is to support the voice of the FNTC, promote the understanding of the First Nation real property taxation systems, strengthen linkages with other organizations and governments, promote best practices, and facilitate access to local revenue options and tools. Communications also maintains and promotes the *First Nations Gazette*.

Strategies and Activities

In 2019/2020, Communications will continue to

- improve the quality of internal communications;
- proactively identify communications issues and develop and coordinate responses to them;
- support and encourage an engaged community through social media and other opportunities for dialogue; and
- establish and build on mutually beneficial relationships with stakeholders, including through continued support of FNTC programs and services.

Communications will develop products and materials to support law development activities to increase First Nations expanded use of tax powers, to increase the number of First Nations tax systems in Manitoba, Ontario and the Atlantic, to support interested TLE First Nations in Manitoba, and to support communication activities to First Nations impacted by a change in assessment methods for manufactured homes. Communications will undertake a marketing survey, which will inform the development of an updated strategy for the *Clearing the Path* quarterly newsletter, a social media strategy and other communications strategies and products.



Objectives, Strategies, and Performance Measures for 2019/2020

Communications will develop a knowledge management strategy for the FNTC. It will include developing a framework for collecting knowledge, including documenting historic milestones and major corporate initiatives and events. The long-term objectives of a knowledge management strategy are to improve internal processes and support organizational innovation.

Technology innovations will continue to be advanced to streamline and simplify the process for First Nations to submit annual laws to the FNTC for review; to publish notices, laws and by-laws in the *First Nations Gazette* using an on-line portal and a mobile adapted website; to compile statistics; and to more efficiently and effectively manage records. Communications will also update and maintain the websites for the FNTC and publish and operate the *First Nations Gazette*. The *First Nations Gazette* provides:

- promulgation of First Nation laws, by-laws, codes, and other First Nation legislation (similar to the function of the *Canada Gazette* for the Canadian government);
- publication of FMA policies, standards, sample laws and sample *Indian Act* by-laws;
- publication of notices related to First Nations; and
- an authoritative reference for First Nation law in Canada.

Communications will provide support to Corporate Services, including preparation and publication of the annual report and preparation of materials for the annual general meeting.

Communications will coordinate the work with the FMA institutions to develop and host a national meeting of FMA First Nations.

Communications will review and update the Communications strategy to assist the FNTC in communicating effectively and meeting core objectives. Policies, procedures and manuals for Communications and the FNG will be reviewed and updated.





Objectives, Strategies, and Performance Measures for 2019/2020

Communications and *First Nations Gazette* Performance Measures

Annual Report published

Annual General Meeting materials prepared

Websites updated and maintained

FNTC website redesign

Newsletter published

Communication materials updated

Knowledge management strategy completed

FNG website maintained and FNG services provided

Annual update of communications strategy, including new social media and newsletter strategies, and procedures manual

National meeting supported

FNG Online law submission portal completed and implemented

FNG statistics project completed

Corporate Work Plan for 2019/2020

OBJECTIVES, ACTIVITIES and STRATEGIES	PERFORMANCE MEASURES
Corporate Services	
Produce the annual Corporate Plan, work plan and financial plan	Annual Corporate Plan, work plan and financial plan produced and approved
Manage the capital requirements for head office and National Capital Region offices, and expand NCR office	Capital requirements for HO and NCR office managed, NCR office expanded
Convene four general FNTC meetings and 10 law review meetings	14 Commission meetings held
Provide financial, human resource and administrative management and committee support	Financial, human resource and administrative management and committee support provided
Meet <i>Access to Information Act</i> and <i>Privacy Act</i> requirements	<i>Access to Information Act</i> and <i>Privacy Act</i> requirements met
Update Access to Information and Information Management policies and procedures	Access to Information and Information Management policies and procedures updated
Provide support or seek additional resources to advance the following Special Initiatives: <ul style="list-style-type: none"> • National Meeting • FN Cannabis Tax • FN Tobacco and Fuel Excise Tax Sharing • FNGST • FN Tobacco Tax (Ontario) • ARF • FNII • Indigenous land title registry system • First Nation Statistics • Jurisdiction based fiscal relationship 	Special Initiatives managed
Commence implementation of Transition Management Plan	Transition Management Plan implementation commenced
Recruiting, training and professional development undertaken in support of transition management activities	Recruiting, training and professional development undertaken in support of transition management activities
Provide training and professional development in support of succession of Commissioners	Training and professional development support undertaken in support of succession of Commissioners
Review and update financial policy and procedures manuals	Financial policy and procedures manuals reviewed and updated
Maintain Server/Network/IT structure	Server/Network/IT structure maintained

OBJECTIVES, ACTIVITIES and STRATEGIES	PERFORMANCE MEASURES
Policy Development	
Develop or modify, seek public input on, and present for approval at least three of the following Standards: <ul style="list-style-type: none"> • Property Assessment • Property Taxation • Annual Tax Rates • Annual Expenditure • Development Cost Charges • Joint Reserves 	3 standards approved
Review or modify 3 of the following s.83 policies: <ul style="list-style-type: none"> • Property Assessment By-laws • Property Taxation By-laws • Annual Tax Rates By-laws • Annual Expenditures By-laws 	3 s.83 policies reviewed
Continue or initiate policy development of a minimum of five of the following policies or research projects: <ul style="list-style-type: none"> • Use of Reference Jurisdictions in tax rate setting • Property tax enforcement powers • First Nation assessment appeals process • Provincial grants in lieu • Transitioning utility tax by-laws • Service agreements and TLEs • Manufactured home assessment changes in BC 	Minimum of 5 policies developed or research projects initiated or continued or completed.
Initiate or continue four of the following projects with other fiscal institutions: <ul style="list-style-type: none"> • LRA expenditures and Financial Management • Further amendments to the FMA • Support for Treaty and Self-Governing First Nation participation in the FMA • FMA Information Collection and Dissemination • FMA Marketing and Coordinated Law Development. • Borrowing Coordination 	4 projects with other institutions initiated or continued
Prepare the FNTC's annual Pre-Budget Submission	Pre-Budget Submission completed and submitted
Law/By-law Development & Review; and Legislative Affairs	
Develop or modify up to 4 Sample laws or by-laws in the following areas: <ul style="list-style-type: none"> • Property Assessment • Property Taxation • Annual Tax Rates • Annual Expenditures • Development Cost Charges • Well-Drilling Business Activity Tax (BAT) for Saskatchewan • Mining Business Activity Tax (BAT) for Saskatchewan 	Up to 4 sample laws/by-laws produced or modified
Provide support to First Nations entering taxation or transitioning from s.83	Support to 20 First Nations provided
Prepare technical reviews for 214 annual and 16 non-annual FMA laws	230 FMA laws reviewed
Provide legal support to the Policy Working Group, including: <ul style="list-style-type: none"> • establishing standards for the taxation of jointly-held reserves; • examining the impact of the change in valuation of manufactured homes in British Columbia; and • developing regulatory options for improving First Nation assessment appeal mechanisms. 	Support to Policy Development – Includes 3 research projects
Provide legal support to enable treaty and self-government First Nations' participation in FMA	Treaty and self-government First Nations' participation in FMA advanced
Prepare 45 technical reviews of s.83 by-laws	45 by-laws reviewed
Maintain the registry of First Nation laws and by-laws	FMA and s.83 registries maintained
Monitor legal developments, especially in the areas of First Nation jurisdiction, property assessment and taxation, and administrative law principles	Reports to Commission on legal developments



OBJECTIVES, ACTIVITIES and STRATEGIES	PERFORMANCE MEASURES
Education	
Deliver 10 regional workshops for First Nations, Indigenous organizations and government	10 regional workshops for First Nations, Indigenous organizations and government delivered
Deliver eleven accredited courses of the Certificate in First Nation Tax Administration program and Certificate in Applied Economics program	11 accredited courses delivered
Provide support and logistics for students to attend 11 accredited courses	Logistics and support for students to attend 11 accredited courses provided
Develop two new courses in the Certificate in First Nation Tax Administration program or the Certificate in Applied Economics program	2 new courses developed
Develop and publish eight webinars	8 webinars developed and published
Develop multi-media productions to support public education and course material	Multi-media productions to support public education and course material developed
Provide support and logistics planning for Tulo Centre graduation and convocation	Graduation and convocation logistics supported
Provide support to Tulo Centre operations	Tulo Centre operations supported
Provide support for independent stable funding for Tulo	Support for independent stable funding for Tulo provided
Hold a curriculum retreat to review and update course materials	Curriculum retreat held
Maintain alumni support.	FNTAA/Tulo Centre alumni working group supported
Dispute Management and Negotiations	
Maintain roster of mediators	Roster of mediators maintained
Provide support services for negotiations and coordination of First Nations taxation implementation with local and provincial governments	Support for negotiations with local and provincial governments provided
Manage and coordinate dispute resolution and mutual gains negotiations training activities for the FNTC staff, selected First Nations, and the Tulo Centre	Training managed and coordinated
Respond to First Nations and taxpayer inquiries and requests for facilitation of disputes	First Nations and taxpayer inquiries and requests for facilitation of disputes responded to
Provide support when requested to Service Agreements negotiations and other disputes	Support provided to negotiations and service agreements
Coordinate with other FMA institutions	Institutional coordination provided
Coordinate responses to legal challenges to First Nation tax systems	Responses to legal challenges to First Nation tax systems coordinated
Communications and <i>First Nations Gazette</i>	
Publish Annual Report	Annual Report published
Prepare Annual General Meeting materials	Annual General Meeting materials prepared
Regular update and maintenance of websites	Websites updated and maintained
Redesign of FNTC web site	FNTC website redesigned
Publish and distribute quarterly newsletter	Newsletter published quarterly, distributed via hardcopy and electronically
Update communications materials	Communication materials updated
Complete knowledge management strategy	Knowledge management strategy completed
Maintain FNG website and provide FNG services	FNG website maintained and FNG services provided
Annual update of communications strategy, including new social media and newsletter strategies, and procedures manual	Annual update of communications strategy, including new social media and newsletter strategies, and procedures manual completed
Support national meeting	National meeting supported
Complete and implement FNG Online law submission portal	FNG Online law submission portal completed and implemented
Complete FNG statistics project	FNG statistics project completed



Financial Plan 2019/2020

The FNTC financial plan presents the actual financial results for the 2017/2018 fiscal year, forecasts of financial results for 2018/2019 and financial plans for the years 2019/2020 to 2023/2024.

Financial Performance 2017/2018 and 2018/2019

Financial assets at the end of 2017/2018 totaled \$2.46 million and are forecasted to be \$2.48 million at the end of 2018/2019. Financial assets for the FNTC consist of cash and accounts receivable. Financial liabilities for the FNTC consist of accounts payable and contracts payable and totaled \$2.44 million at the end of 2017/2018 and are forecasted to be \$2.46 million at the end of 2018/2019.

Non-financial assets of the FNTC which consist of prepaid expenses and tangible capital assets totaled \$464 thousand at the end of 2017/2018 and are forecasted to be \$460 thousand at the end of 2018/2019. The FNTC's tangible capital assets are comprised of furniture, IT infrastructure, equipment, software, website development costs, and leasehold improvements relating to its business premises in both the NCR office and the Head Office. The Commission does not own real property and does not carry debt. The Commission leases space for its head office on the reserve lands of the Tk'emlúps te Secwepemc and in Ottawa for its National Capital Region office.

Below is an overview of the FNTC's financial activities by business line for the 2017/2018 fiscal year against its plan and its forecasted performance for the 2018/2019 fiscal year against its plan. Significant variances are explained below.

Statement of Financial Activities	2017/2018			2018/2019		
	Actual	Plan	Variance	Forecast	Plan	Variance
Revenue						
Government of Canada	\$ 6,147,450	\$ 6,147,450	\$ -	\$ 6,834,000	\$ 6,834,000	\$ -
Government of Canada - Special Initiatives	1,392,238	1,392,238	-	2,485,192	2,485,192	-
Other	24,961	10,000	14,961	46,981	10,000	36,981
	\$ 7,564,649	\$ 7,549,688	\$ 14,961	\$ 9,366,173	\$ 9,329,192	\$ 36,981
Expenses						
Commission Services	842,624	893,085	50,461	906,157	971,591	65,434
Corporate Services	1,343,693	1,342,898	(795)	1,666,088	1,515,162	(150,926)
<i>First Nations Gazette</i>	86,390	120,518	34,128	96,340	133,423	37,083
Policy Development	747,561	793,931	46,370	804,300	788,653	(15,647)
Education	709,260	624,796	(84,464)	901,091	852,250	(48,841)
Dispute Management and Negotiations	253,276	222,770	(30,506)	262,449	285,503	23,054
Communications	771,842	786,336	14,494	822,075	869,666	47,591
Law/By-law Development & Review; and Legislative Affairs	1,422,851	1,373,116	(49,735)	1,422,481	1,427,752	5,271
Special Initiatives	1,392,238	1,392,238	-	2,485,192	2,485,192	-
	\$ 7,569,735	\$ 7,549,688	\$ (20,047)	\$ 9,366,173	\$ 9,329,192	\$ (36,981)
Annual Surplus (Deficit)	\$ (5,086)	\$ -	\$ (5,086)	\$ -	\$ -	\$ -

Statement of Financial Position	2017/2018 Actual	2018/2019 Forecast
Financial Assets		
Cash	\$ 2,376,085	\$ 2,396,619
Accounts receivable	85,542	90,000
	\$ 2,461,627	\$ 2,486,619
Liabilities		
Accounts payable	804,055	1,260,000
Contracts payable	1,635,063	1,200,000
	2,439,118	2,460,000
Net Financial Assets	22,509	26,619
Non-Financial Assets		
Prepaid expenses	77,231	70,001
Tangible capital assets	386,466	389,528
	463,697	459,529
Accumulated Surplus	\$ 486,206	\$ 486,148
Accumulated Surplus		
Investment in tangible capital assets	\$ 386,466	\$ 389,528
Current funds	99,740	96,620
Accumulated Surplus	\$ 486,206	\$ 486,148

Statement of Cash Flows	2017/2018 Actual	2018/2019 Forecast
Operating Activities		
Annual surplus (deficit)	\$ (5,086)	\$ -
Items not involving cash		
Loss on disposal of tangible capital assets	244,617	196,879
Amortization	-	-
Changes in non-cash operating balances		
Accounts receivable	(11,555)	(4,458)
Prepaid expenses	(34,657)	7,231
Accounts payable and contracts payable	67,225	20,882
Cash flows from operating activities	260,544	220,534
Capital Activities		
Purchase of tangible capital assets	(353,525)	(200,000)
Proceeds on sale of tangible capital assets	-	-
	(353,525)	(200,000)
Net increase (decrease) in cash during the year	(92,981)	20,534
Cash, beginning of the year	2,469,066	2,376,085
Cash, end of the year	\$ 2,376,085	\$ 2,396,619



2017/2018 Actual vs. Plan and 2018/ 2019 Forecast vs. Plan

Revenues

Revenues for 2017/2018 were \$7.56 million, \$15 thousand over a budgeted plan of \$7.55 million.

Revenues for 2018/2019 are forecast to be \$9.37 million, approximately \$36 thousand over plan and an increase of approximately \$1.8 million from the prior year. The forecasted revenues for 2018/2019 include \$6.83 million from the Government of Canada for core business activities and \$2.48 million for special projects relating to the First Nations Infrastructure Institution, costs for hosting the National Meeting for FMA and FNLMA First Nations, and continued research on projects to expand First Nations tax jurisdiction within an improved fiscal relationship. Other income arising from bank interest is forecasted to be \$47 thousand.

Expenses

Expenses for 2017/2018 were \$7.57 million, \$20 thousand over planned expenditures of \$7.55 million, resulting in a \$5 thousand deficit for the year.

Expenses relating to core business activities totaled \$6.15 million for 2017/2018 and overall, core business activities expenditures were consistent with planned amounts. Expenditures for Education, Dispute Management and Negotiations, and Law/By-law Development & Review; and Legislative Affairs business lines were greater than planned and were offset by lower than planned expenditures in other business lines.

Expenses relating to special initiatives undertaken by the FNTC were consistent with planned amounts and totaled \$1.39 million for the year.

Total expenses for 2018/2019 are forecast to be \$9.37 million, consistent with forecasted revenues, resulting in no forecasted surplus or deficit for the year. Expenses relating to core business activities are forecast to be \$6.88 million, \$37 thousand over planned expenses of \$6.83 million. Corporate Services, Education, and Dispute Management and Negotiations expenditures are forecasted to be higher than planned. The variances from plan are attributable to: additional transition management activities being undertaken, additional support provided for dispute management and negotiation activities for new taxing First Nations, and a continued increase in the demand for education services. These variances are planned to be offset by lower than planned activities in the remaining business lines including lower Commission Service costs resulting from vacancies in the commissioner positions.



Capital Expenditures

Capital expenditures for 2017/2018 totaled \$353 thousand and consisted of costs related to the completion of the leasehold improvements for the reorganization of the business premises at the FNTC head office, acquisition of furniture and equipment and fit up costs, continued work on the development of a client management and records management software system and information technology related software and equipment purchases including lifecycle replacement of desktop computers and laptops.

Capital expenditures for 2018/2019 are forecast to be approximately \$200 thousand, relating to an expansion of office space in the National Capital Region to support additional employees in the NCR office, related furniture and equipment requirements to fit out the office, and acquisition of information technology related equipment including lifecycle replacement of desktop computers, laptops, and software licensing costs.

Financial Plan 2019/2020 TO 2023/2024

The table below contains the five-year financial plan for the FNTC for 2019/2020 to 2023/2024.

The following assumptions have been used in the preparation of the financial plans:

1. The financial plans for the periods 2019/2020 to 2023/2024 cover the 12-month fiscal years ending March 31.
2. The financial plans for the periods 2019/2020 to 2023/2024 have been prepared based on the FNTC's best estimates of the funding requirements, activities and costs required to:
 - a) Support a full complement of ten Commissioners;
 - b) Expand and improve operational services to tax collecting First Nations in areas of law development, law review and approval, standards, sample laws, education and training, communications, and dispute resolution and negotiation;
 - c) Expand the number of First Nations using local revenues to secure debentures;
 - d) Seek to expand the number of First Nation tax systems in Manitoba, Ontario, and the Atlantic;
 - e) Commence planned transition management activities;
 - f) Expand the education program to provide more accredited training and workshops in support of First Nation public administration that supports economic development; and
 - g) Expand the *First Nations Gazette* to become the voice for all First Nation law.



3. The financial plan for the FNTC for 2019/2020:
 - a) is balanced, and has planned revenues and expenditures of \$7.38 million;
 - b) has planned revenue from the Government of Canada for core activities of \$7.37 million, and \$10 thousand from other sources. This represents an increase of approximately 9.0% over funding levels for 2018/2019;
 - c) has been prepared based on a detailed review of the FNTC business lines including the initiatives, strategies, and activities planned for 2019/2020, an external risk assessment, the expected policy environment for the coming fiscal year, and best estimates of management for the cost of activities planned under each business line as outlined in this Corporate Plan.
4. No provision has been made for an increase in Commissioner remuneration for 2019/2020 as these rates are determined and set by the Governor in Council.
5. The financial plan includes the estimated costs of continuing to provide services to First Nations under s.83 of the *Indian Act*.
6. Other income consists of revenue forecasted to be earned from bank interest.
7. The financial plans do not include revenue or expenditures relating to special initiatives that have been identified by the FNTC. The FNTC will seek additional funding for these initiatives during the planning period. The financial plans for 2019/2020 to 2023/2024 include only those revenues and projected costs for core business activities.



Financial Plan 2019/2020

Statement of Financial Activities	Financial Plan				
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Revenue					
Government of Canada	\$ 7,376,000	\$ 7,683,000	\$ 7,870,000	\$ 8,085,270	\$ 8,104,605
Government of Canada - Special Initiatives	-	-	-	-	-
Other	10,000	10,000	10,000	10,000	10,000
	7,386,000	7,693,000	7,880,000	8,095,270	8,114,605
Expenses					
Commission Services	961,318	967,370	980,418	993,623	1,006,990
Corporate Services	1,669,771	1,729,105	1,713,561	1,749,551	1,777,391
<i>First Nations Gazette</i>	128,814	130,445	132,111	133,812	135,550
Policy Development	640,068	657,363	671,456	685,854	674,998
Education	970,322	1,011,199	1,086,884	1,125,518	1,093,296
Dispute Management and Negotiations	279,764	326,785	337,096	394,521	352,111
Communications	1,031,208	1,067,487	1,124,429	1,153,960	1,183,911
Law/By-law Development & Review; and Legislative Affairs	1,704,735	1,803,246	1,834,045	1,858,431	1,890,358
Special Initiatives	-	-	-	-	-
	7,386,000	7,693,000	7,880,000	8,095,270	8,114,605
Annual Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -



Statement of Financial Position	Financial Plan				
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Financial Assets					
Cash	\$ 2,166,115	\$ 1,977,596	\$ 1,987,050	\$ 1,999,986	\$ 2,015,113
Accounts receivable	90,900	91,809	92,728	93,656	94,593
	2,257,015	2,069,405	2,079,778	2,093,642	2,109,706
Liabilities					
Accounts payable	1,060,000	861,500	863,015	864,546	866,092
Contracts payable	1,200,000	1,212,000	1,224,120	1,236,362	1,248,726
	2,260,000	2,073,500	2,087,135	2,100,908	2,114,818
Net Financial Assets	(2,985)	(4,095)	(7,357)	(7,266)	(5,112)
Non-Financial Assets					
Prepaid expenses	70,700	71,407	72,122	72,844	73,573
Tangible capital assets	389,528	389,930	392,476	391,663	388,779
	460,228	461,337	464,598	464,507	462,352
Accumulated Surplus	\$ 457,243	\$ 457,242	\$ 457,241	\$ 457,241	\$ 457,240
Accumulated Surplus					
Investment in tangible capital assets	\$ 389,528	\$ 389,930	\$ 392,476	\$ 391,663	\$ 388,779
Current funds	67,715	67,312	64,765	65,578	68,461
Accumulated Surplus	\$ 457,243	\$ 457,242	\$ 457,241	\$ 457,241	\$ 457,240

Statement of Cash Flows	Financial Plan				
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Operating Activities					
Annual surplus (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -
Items not involving cash					
Amortization	206,096	179,597	167,453	175,813	172,883
Loss on disposal of tangible capital assets	-	-	-	-	-
Changes in non-cash operating balances					
Accounts receivable	(900)	(909)	(919)	(928)	(937)
Prepaid expenses	(700)	(707)	(715)	(722)	(729)
Accounts payable and contracts payable	(200,000)	(186,500)	13,635	13,773	13,910
Cash Flows from Operating Activities	4,496	(8,519)	179,454	187,936	185,127
Capital Activity					
Purchase of tangible capital assets	(235,000)	(180,000)	(170,000)	(175,000)	(170,000)
Net (decrease) increase in cash during the year	(230,504)	(188,519)	9,454	12,936	15,127
Cash, beginning of the year	2,396,619	2,166,115	1,977,596	1,987,050	1,999,986
Cash, end of the year	\$ 2,166,115	\$ 1,977,596	\$ 1,987,050	\$ 1,999,986	\$ 2,015,113

