



FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

July 2, 2024

Proposed Amendments to the Standards for First Nation Property Assessment Laws, 2019

Standards established by the First Nations Tax Commission (FNTC) reflect best practices in property taxation and are designed to support: First Nation economic growth, First Nation jurisdiction, harmonization, and the interests of all stakeholders in the First Nation property tax system.

Under the *First Nations Fiscal Management Act* (the “Act”), the FNTC reviews and approves laws. Section 35(1)(a) of the Act gives the FNTC the authority to establish standards, not inconsistent with the regulations, respecting the form and content of local revenue laws. The standards established by the FNTC are additional requirements and, together with the Act and its associated regulations, form the regulatory framework governing First Nation taxation under the Act.

As a matter of policy, the FNTC seeks public input prior to introducing or significantly amending its standards. This input is critical in developing standards that are acceptable and effective for participating First Nations and their taxpayers.

The *Standards for First Nation Property Assessment Laws, 2019* (the “Standards”) establish the requirements that must be met for First Nation property assessment laws enacted under subparagraph 5(1)(a)(i) of the Act. The Standards were last amended in June 2022.

Property assessment laws must include provisions allowing the appeal of a property assessment to an Assessment Review Board. Section 9.2 of the Standards sets a maximum limit of \$30 if the property assessment law provides for an administration fee for the filing of an assessment appeal. This amount was originally established in 2008 and has not changed.

The Commission’s proposed changes would set the maximum limit for assessment appeal administration fees at \$75 for residential properties, \$300 for non-residential properties, and \$75 for split classification properties involving residential properties. In addition, a law could set out different fees for different property classes, provided the maximum amounts are not exceeded.

These changes are intended to enable First Nations to enact laws that can set assessment appeal fees at higher amounts to address the impact of inflation or bring fees closer to the appeal fees set in neighbouring jurisdictions.

The FNTC is seeking public input in respect of these proposed Standards. Electronic versions of the proposed Standards (changes are highlighted in red) are available at www.fntc.ca or by clicking the link below:

[Proposed Standards for First Nation Property Assessment Laws, 2019](#)

Please direct your written comments on or before August 2, 2024 to:

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