



March 17, 2023

Proposed Standards respecting Notices relating to Local Revenue Laws

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, property tax harmonization, and the interests of all stakeholders in the First Nation property tax system.

Under the *First Nations Fiscal Management Act* (FMA or 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.

In March 2018, the Commission approved the *Standards respecting Notices relating to Local Revenue Laws, 2018 (Notification Standards)*. The *Notification Standards*, which came into effect in June 2018, set additional notice requirements (e.g., extension of notification periods, how notification is to be carried out) for certain types of laws made under the FMA.

In response to health restrictions imposed during the pandemic, the FNTC established the *COVID-19 Pandemic Emergency Response Standards, 2020*. These Standards contained several measures to ensure First Nations had the greatest degree of flexibility in administering their tax systems while responding to the pandemic. Among these measures were provisions that enabled alternatives to in-person meetings. While the pandemic’s health restrictions have been lifted, there are strong reasons to continue to ensure First Nations can adopt these alternatives. Natural disasters like wildfires and floods continue to impact First Nations and often displace communities for weeks and months, compromising the ability to organize in-person meetings. Further, virtual

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meetings can provide greater accessibility than in-person meetings and at less cost.

FNTC is proposing to amend the *Notification Standards* by adding a new section 9 which would provide that a public meeting, open house, or taxpayer meeting referenced in the Standards can be held in-person, by telephone conference, or by video conference.

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:

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Please direct your written comments on or before April 17, 2023 to:

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