



# CLEARING THE PATH

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## FMA First Nations and Institutions mark 10 years of progress



July 2017 marks the FMA institutions' 10th year of operations for the *First Nations Fiscal Management Act* (FMA). The First Nations led FMA has been instrumental in establishing jurisdiction and creating new fiscal resources for First Nations. It has helped redefine the relationship between First Nations and other governments.

The Act enables First Nations to participate more fully in the Canadian economy, become less dependent on government services and improve local economies through increased employment and business development.

The *First Nations Fiscal and Statistical Management Act* (FSMA) came into force with all-party support in 2006 establishing the three fiscal institutions: The First Nations Finance Authority (FNFA), the First Nations Financial Management Board (FMB), the First Nations Tax Commission (FNTC) and the First Nations Statistical Institute (FNSI). The Act was amended to form the FMA when FNSI ceased operations.

To mark the operational milestone, the institutions are planning a national meeting for all FMA First Nations in the spring of 2018. The meeting aims to showcase the successes participating FMA First Nations have experienced. It will also create a platform to engage in dialogue, re-establish the vision for the future of the FMA and consolidate support for expanded jurisdiction and other important legislative and operational changes.

Since 2007, 220 First Nations have voluntarily joined the FMA. Participating First Nations have used the tools created by the FMA to bring investment to their lands, improve the values of property, create employment opportunities, develop own source revenues and improve local services, housing and infrastructure.

FNTC Chief Commissioner C.T. (Manny) Jules reflected on the impact of the FMA, "In November 1969, as a 17-year-old I attended a meeting where all but four First Nation communities in British Columbia came to Kamloops to reject the proposed federal assimilation policy known as the White Paper. I listened as our leaders spoke of their vision to restore our nations, build our economies, generate our own revenues, and become self-reliant governments within Canada. Working with First Nations from across the country, together, we have restored our jurisdiction, built

Indigenous institutions and created strong, supportive legal and administration systems."

"Tax jurisdiction is the foundation for a system of Indigenous government that allows our communities to prosper. It allows us to restore our jurisdictions. It means we can design policies and programs and build competitive infrastructure that supports the individual creativity of our members so they can escape poverty."

Harold Calla, Executive Chair of the FMB provided this perspective, "We have proven the theory that First Nations can collectively secure an investment grade credit rating and go to the capital markets. That was our biggest test. We continued to exercise our taxing jurisdictions and expand upon them."

"A growing success is the reality that many First Nations want to become certified by the FMB in advance of taxing or borrowing. They may not be in a position to do either at the moment, but they are keen to develop the fiscal capacity to eventually do both. We now have one in three First Nations in Canada scheduled to the Act. It's a pretty significant achievement."

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## Chief Commissioner's Message



The federal government has announced that it would like to move beyond the colonial *Indian Act* and dismantle the Department of Indigenous Affairs soon. On August 28th, the federal government announced that INAC had been split into two ministries – one to facilitate this transition (Crown Indigenous Relations) and one to be systematically dismantled as indigenous governments assume jurisdictions (Indigenous Services).

I believe the federal government is challenging our communities and institutions to bring forward proposals that will implement our jurisdictions and facilitate the dismantling of the *Indian Act* and INAC. The *First Nations Fiscal Management Act* (FMA) is an example of how we can accomplish and reconcile our governments within Canada. The FMA provides a model to remove parts of the *Indian Act* and replace INAC services with those delivered by our own institutions.

For the past several years we have been working on proposals that provide a path away from the *Indian Act* and the Department of Indigenous Affairs. It starts with expanding our fiscal powers so we can assume more independent jurisdictions. It requires methods to speed up additions to our inadequate land base.

We will need more institutions to support building better infrastructure, generating better and more timely information and registering our lands in our registry system. It must be supported by a new fiscal relationship.

The FMA institutions have been advocating a jurisdiction-based fiscal relationship option. A jurisdiction based fiscal relationship would provide clear linkage between our revenues and jurisdictions to support more independent decision making for our communities. For example, the ART could be an important means to fund our infrastructure requirements.

Harold Calla of the FMB, Ernie Daniels of the FNFA, and I have been delivering collaborative presentations. In June, we presented to the First Nations Summit in Vancouver about this fiscal relationship proposal. Our presentation was well received at the Summit, and subsequently, the First Nations Summit and the Union of BC Indian Chiefs passed resolutions in support of a jurisdiction based fiscal relationship. This proposal was also advanced at the AFN AGA in July where another resolution in support was passed. I am looking forward to working closely with all these partners in the coming months to further this important initiative and we will be delivering a presentation to First Nations at a meeting on October 13, 2017 in Musqueam.

In July, we made a presentation to the Minister's Committee reviewing First Nations legislation. This was an opportunity to advance our proposals for jurisdiction, institutions, and a new fiscal relationship to government. These concepts were well received. We are hopeful and confident that there will be federal political support to develop and pass the necessary legislative changes to implement more jurisdictions and the necessary institutional support for our communities.

I am happy with all our progress towards implementing our jurisdictions but in the last month the wildfires in BC have reminded me just how important our work is. As you know, many of our communities have been impacted by these wildfires and many of our people have had to evacuate their homes and communities. Our firefighters are working hard to protect our communities. Many individuals have stayed behind, despite risks, to build fire guards and many others have provided support and shelter for those who were evacuated.

I am proud of this effort and I want to express my gratitude to everyone who has helped. I can't help but wonder, however, if we could have done more to protect our communities, homes and citizens before the crisis, if we had more tax and infrastructure jurisdiction.

Sincerely,

A handwritten signature in cursive script that reads "Manny".

C.T. (Manny) Jules  
Chief Commissioner



## Ten years of progress

Since inception, the initiative to expand First Nation jurisdiction and taxation powers and support pooled borrowing has been First Nation-led. In 2002, First Nations took a major step and worked closely with the government to introduce a bill to create the *First Nations Fiscal Management Act*, which underwent a series of amendments before receiving royal assent in March 2005 and came into force in April 2006. The Act established First Nations fiscal powers and the institutional framework, mandates and purposes of the three institutions. The FMA has gone through evolutionary change and improvements in the past three decades as a result of input from scheduled First Nations and the fiscal institutions.

The development of the Other Revenues Regulation in 2011 opened the FMA to non-property tax debentures and allowed a variety of First Nations' Own-Source Revenues to be leveraged into approximately \$400 million in low-cost loans by 2017.

Ernie Daniels, President and CEO of FNFA remarked on the progress, "The FMA is likely the most successful legislation for First Nations in terms of creating tangible change, such as building infrastructure and organizing First Nations under an independent, robust financial system and tax regime. It was developed and led by First Nations and is now governed and managed by First Nations, which is really important for further engagement with First Nations."

“ I believe in these fiscal institutions. They are helping to kick the door open for some of us. The FMA institutions are trying to create economic development and wealth for our communities. We trust the institutions because the FMA has always been First Nations-led.”

- Joe Bevan

First Nations Finance Authority Chair

Many fiscal and governance experts believe taxation is a fundamental for good governance. The FMA system provides First Nations with a voluntary means of reasserting their tax jurisdiction through real property taxation. It creates real incentive to improve transparency and accountability regarding expenditures of revenues. A key factor in governance is regulation, which is central to developing viable self-governing First Nations. The FMA system demonstrates how First Nations can structure their own regulatory regimes in the areas of property taxation, financial management and debt financing.

"We are proud of our accomplishments but we know we have just started. We have to fully utilize the tax powers we restored in 2005. We need to expand our tax jurisdictions to include tobacco, cannabis, corporate and resource taxation. We need to ensure our jurisdiction reflects aboriginal title and ownership of resources in our territories. We have been working on several proposals for legislation and institutions following our successful formula. We know it will be challenging, but I have great hope," Chief Commissioner Jules stated.

"The institutions are currently working on advancing further amendments to the FMA." Harold Calla said. "What is the scope of the FMA going to be? How will the FMA respond to self-government initiatives for the federal government and treaty First Nations? These are matters that are yet unresolved and we're hopeful in the next budget implementation act, there will be the legislative amendments we have been pursuing to expand the scope and opportunity of First Nations to benefit from the Act."

"We need to expand jurisdiction into other forms of taxation and even help the government do their job by building more infrastructure and more housing," said Ernie Daniels. "These systems are in place to support development and because of the success we've had, there's been significant interest in what else can be done under the Act."

An independent study of the FMA and the fiscal institutions was undertaken by INAC to assess the progress of the FMA and the fiscal institutions, as well as to identify aspects of the system that might require attention in order to function more effectively.

The study concluded:


*"The three organizations collectively are producing large and tangible impacts on First Nation communities, impacts in the form of new infrastructure, increased own source revenues, substantial economic development opportunities, increased independence from government, improved financial management and governance to name a few."*

*"All three institutions are centres of innovation. They have developed and then implemented new approaches to taxation, access to capital markets, and regulation and have helped create solutions to deal with issues of scale. Their efforts at developing capacity among First Nations, capacity which is sustainable, is especially noteworthy. And they are currently involved in developing new approaches to resource development, taxation, economic development, infrastructure management, third party management and mechanisms for structuring a new fiscal relationship with the federal government."*

*"These three institutions established by the Act are the most interesting innovation to occur over the past decade in First Nation country."*

The FMA has demonstrated that First Nations can take charge of their own affairs and in doing so, provide benefits for their communities and the country. The FMA model can and must be expanded to become an important part of a national strategy for closing the gap, improving productivity and achieving a nation-to-nation framework for reconciliation.

None of these successes would have been possible without engaged and dedicated First Nations working closely with the institutions to continue to expand First Nation jurisdiction to build strong First Nation economies.

The fiscal institutions look forward to the national meeting next spring and many more years of working together to create substantive change for our communities. 

## *FNTC advocates for expanded First Nation jurisdiction in this year's pre-budget submission*

This year marks the 20th anniversary of the First Nations Tax Commission or its predecessor, the Indian Taxation Advisory Board (ITAB) submitting a pre-budget submission (PBS) to the House of Commons Standing Committee on Finance (HoCSCF).

Each year, the FNTC submission has promoted policies to improve productivity for First Nations. The FNTC and ITAB have worked with First Nations to bring in over \$2 billion in direct investment and revenues to First Nation lands. The FMA institutions have worked to provide tangible results for First Nations under legislation that is not program-based.

The FMA is about creating both fiscal and jurisdictional space for First Nations. It gives First Nations the freedom to exercise some responsibilities without the oversight of other governments, it has a legislative accountability framework and it provides tax authority with which to exercise these responsibilities.

The combination of fiscal and jurisdictional space also describes true “nation-to-nation” relations. It is an important part of what is needed in a new fiscal relationship and it has shown how to make First Nations as productive as the rest of the country.

In this year's PBS, the FNTC is advocating a series of initiatives that will build upon this successful model. They are intended to amplify the benefits of the FMA to existing members, and extend the potential of the FMA to other First Nations, such as those entering into self-government or modern Treaty.

These initiatives will make the FMA more accessible to First Nations that are not well situated to develop property tax potential. They will create options even for First Nations that choose to not participate in the FMA. These initiatives can also support the conditions needed to help address the uncertainties and difficulties for major resource projects within First Nation territories.

The FNTC's proposed initiatives include:

### **First Nations Infrastructure Institute (FNII)**

The FMA institutions are requesting an amendment to the FMA to add a First Nations Infrastructure Institute. Numerous studies have shown that First Nation infrastructure is more costly, takes longer, and is less sustainable than other Canadian infrastructure.

FNII will ensure that First Nations get the most out of their investments in infrastructure and it will address the business infrastructure gap, which is a major impediment to development for many First Nations.

### **Aboriginal Resource Tax (ART)**

The FNTC is requesting support for the development of ART, a comprehensive tax regime that interested First Nations would apply to major resource projects taking

place on their traditional territories. The ART is a pre-specified First Nation tax that would be coordinated with other governments through tax reductions.

The ART could replace the present arrangements by which First Nations receive revenues from major resource projects. The ART will simplify the task of negotiating First Nation consent on major projects, it would improve the integrity of the tax system and the ability for First Nations to finance infrastructure.

### **Expansion of Tax Room**

The FNTC recommends the following fiscal powers to be added to the FMA: (a) Tobacco tax; (b) Cannabis tax; (c) Aboriginal Resource Tax; (d) First Nations Goods and Services Tax. First Nations need a fiscal relationship that provides more tax revenue authorities.

Fiscal space is a necessary component of nation status. When First Nations are assigned their own tax revenues they gain a stake in the economic success of their regions, they create a feedback mechanism between good economic policy and tax revenues; they reduce the administrative demands and uncertainty associated with pursuing federal transfers and grants. The FNTC also recommends that the arbitrary cap on FNGST revenues be removed.


### **Expanded Institutional Support**

First Nations need more institutions to implement a nation to nation framework. These institutions need to be created by First Nations to understand the unique challenges facing First Nation communities. They must allow relatively small First Nations to retain the advantage of responsiveness while receiving some of the advantages of large governments.

First Nation institutions need to provide standards and standardized training; access to expertise; policy and legal templates; and support in legal and intergovernmental forums, to list just a few.

### **Indigenous Land Title Initiative (ILTI)**

The FNTC continues to work with proponent First Nations to promote a system of property rights and a registry to give First Nation lands clear title to their land. It would also allow them to create a system of on-reserve property rights that allow individuals to earn wealth, borrow money, and invest with confidence. Clear, easily defined, well protected and transferrable property rights are the most fundamental building blocks of a productive market economy.

These proposals provide the land and tax foundation for a nation-to-nation framework with First Nations. They also provide the means to implement this framework through a new fiscal relationship and supportive institutions. 

## Implementing FMA taxation systems in Ontario



The First Nations Tax Commission partnered with the Tulo Centre of Indigenous Economics to develop materials and deliver a workshop for Ontario First Nations on the topic of Implementing FMA taxation systems in Ontario.

This workshop is designed for First Nations that are interested in establishing tax jurisdictions, have cottage leases on their lands, have commercial leases or casinos, currently charge fees for services or are interested in other opportunities for First Nation tax jurisdiction.

The participants at the workshop represented the communities of Chippewas of Georgina Island, Chippewas of Kettle and Stony Point, Chippewas of the Thames, Fort William, Mississauga, Mohawk Council of Akwesasne, Oneida Nation of the Thames and Wasauksing.

FNTC Chief Commissioner C.T. (Manny) Jules provided opening comments, with the Tulo Centre providing information on the history and benefits of First Nation Taxation and the FMA.

The Chippewas of Kettle and Stony Point First Nation provided a small presentation on their experience in getting into property taxation, which was well received by workshop participants.

Workshop participants asked many questions and commented at the end of the session that the workshop was excellent and provided a lot of important information.

### **FNTC and the Tulo Centre will be delivering three more regional workshops in the upcoming months:**

- Implementing FMA Taxation Systems in Alberta  
Nov 2, 2017 - Edmonton AB
- Implementing FMA Taxation Systems in Atlantic Canada  
Jan 25th, 2018 - Halifax, NB
- Expanding FMA Tax Systems to Support a Jurisdiction Based Fiscal Relationship  
Feb 15th, 2018 - Vancouver, BC

For more information or to register, please contact:

Lindsay Risling  
Irisling@fntc.ca  
250-828-9857 or toll-free 1-855-682-3682

## Public Input: Proposed standards for First Nation Fee Laws and First Nation Expenditure 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.

The FNTC is seeking public input in respect of the proposed Standards:

- Proposed Standards for First Nation Expenditure Laws, 2017
- Proposed Standards for First Nation Fee Laws, 2017

Full electronic versions of the proposed Standards are available at [www.fntc.ca](http://www.fntc.ca). For more information, please contact the FNTC at [mail@fntc.ca](mailto:mail@fntc.ca) or by telephone at (250) 828-9857.

### **Please direct your written comments on or before November 3, 2017 to:**

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## Tulo student profile: Delyla Daniels



Delyla Daniels is a member of the Tk'emlúps te Secwépemc (TteS) nation, sits as president of the Kamloopa Powwow Society, a member of the Sk'elep School Parents Advisory Council and works as leasing agent for band corporations.

Delyla is currently taking a Certificate in First Nation Tax Administration (CFNTA), which is helping her with best practices, in-depth knowledge, and

practical training.

Recently *Clearing the Path* had the opportunity to sit down with Delyla to learn more about her experience as a tax administrator and as a student at the Tulo Centre of Indigenous Economics.

### How did you first learn about the Tulo Centre and its programs?

I have worked for the nation for several years and had some experience with taxation. However, I realized taxation is only part of the economic picture, so originally, I enrolled in Tulo's Applied Economics program on the advice of two of my colleagues who are Tulo graduates.

### How does your experience at Tulo relate to your work at Tk'emlúps te Secwépemc?

I believe a fear of taxation is counter-productive to our communities. We need to look at economic development to build our nation through long-term planning and provide the best possible services to all TteS members. I think if we look back historically, we had community gardens that were used to help everyone, even those less fortunate. In a way, this could be a form of taxation.

Having said this, we must understand how to do things properly as the nation moves forward and as communities delve into exercising their tax jurisdiction, the need for education and practical training becomes crucial.

### What has been the most valuable aspect about the program for you so far?

The Tulo program has offered me a way to integrate tax knowledge into my background in land management, individual lease holdings, and has helped me look at the bigger picture of developmental strategies for a stronger future for TteS members.

I think I have gained a stronger understanding of how a properly administered tax system will increase economic potential and build infrastructure.

### How does taxation fit into your community's future?

Well here in Tk'emlúps, we have seen the direct impact that taxation has brought to our community since its inception. Through the creation of the Powwow Arbor, the ability to build infrastructure, paved roads, street lights, fire protection and good drinking water, and most importantly, the ability to create meaningful jobs. These are just a few of the benefits that I have seen come to fruition through taxation that other communities may not enjoy without own source revenue. We are not tied solely to funding agreements and we can implement the communities' vision and fund projects and services that unite the people culturally, spiritually, and socially.

### Do you have any final thoughts?

First and foremost, the Tulo program is essential to a successful tax implementation for any community thinking of undertaking such an initiative. As well I think like many of my classmates going back to school hasn't been the easiest with a family at home and full time work. However, I am fortunate in that the TteS nation invest in their employees, because they know education ensures a strong future. 🌱

## Proposed FMA Amendments

As reported in the Spring 2017 issue of *Clearing the Path*, the First Nation fiscal institutions continue to work on advancing legislative amendments to the FMA.

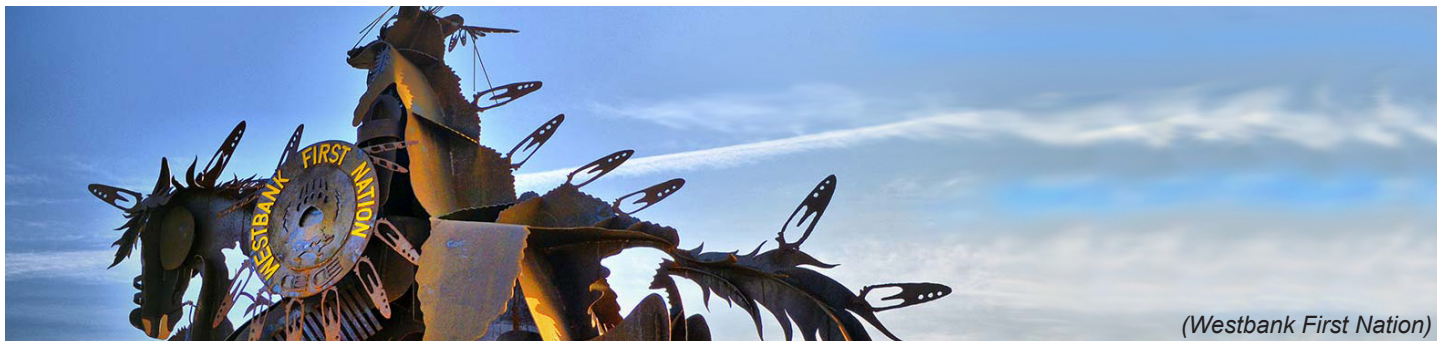
Specific legislative proposals put forth by the FNTC include amendments to:

- delete the requirement for a "special levy" provision
- modify the process for de-scheduling from the FMA
- facilitate tax jurisdiction on jointly-held reserves
- enable the FNTC to provide advice on "taxation matters" in addition to property taxation

The FNTC continues to develop its proposal for changes to the Commissioner appointment process, which will require an amendment to the FMA as well the development of regulations. The concept is to have designated First Nation and taxpayer appointing bodies for commissioners. The appointments would be done by the appointing bodies in accordance with criteria set out in regulations.

It is possible these amendments could be introduced as early as next year. As the discussions with Canada continue, the Commission will provide updates on the proposals and any legislative timetable proposed by federal officials. 🌱

## Westbank First Nation: Using property tax revenues to build a vibrant future



Recently *Clearing the Path* had the opportunity to meet with Ernest Jack, surveyor of taxes for Westbank First Nation (WFN) to discuss how property tax revenues are helping the First Nation achieve community visions.

Westbank First Nation has a long taxation history under a local government services model used by many municipalities. Adapting this local government services model into a hybrid model proved a wise decision and WFN is now able to direct tax dollars to services and infrastructure that offer the most benefit to all members of the community.

In 1990, taxation generated \$750,000 in revenues. They currently estimate revenues for the 2017 - 2018 taxation years will approach \$14 million. One of the pivotal points for change in the community was the decision to sign a self-government agreement in 2005. This helped to increase tax revenues as the Self-Government Agreement provided certainty to investors with clear guidelines regarding business practices, leasing agreements, tax rates, and what they can expect in return from WFN in doing business.

In 2005, Westbank's assessments on commercial values were \$39 million; commercial values now top \$380 million. Today, WFN is currently rank 58th among BC municipalities with a total assessments worth of \$1.6 billion. They have over 400 businesses on WFN land including Home Depot, Canadian Tire, Walmart, Superstore and three Tim Hortons. The Westbank First Nation also has a strong aboriginal sector of 60 businesses including many artists, a trucking company, general construction company and restaurants such as Kekuli Café Coffee and Bannock.

The core to successfully administering the taxation revenue lies with WFN working closely with the Westbank First Nation Tax Advisory Council. The advisory council reviews tax administration budgets, including recommendations to the Chief and Council regarding tax laws and amendments. They also play a leading role in the preparation of the local government services budget, which sets property taxation rates and distribution of tax dollars. The council prioritizes funds towards worthwhile endeavours in education, public works, recreation, programming, development and administration.

Recent projects include new sidewalks, the sports court, repaving, water system upgrades, the Lakeside trail, landscaping and equipment. However, the crowning glory is the new Youth Centre opened in December 2016.

The concept for the Youth Centre began in 2012. Rapid community growth filled the gymnasium, soccer fields and ball parks to capacity. Demographics indicated a young Westbank membership, and many young families in the area. The Chief and Council approached the Advisory Council and proposed the new facility to accommodate the young demographic. They recognized an investment in youth forges strong leaders, creates a healthy community, and guides the Nation and all residents towards its long-term goals.

The 13,000 square foot Youth Centre is now a place for youth to explore leadership opportunities and enjoy a healthy, active lifestyle. The \$5.5 million facility features a learning garden, outdoor kitchen, amphitheatre and green heating and cooling systems. Eventually, the centre will house ten offices and multi-use areas. It will also provide youth programming and mentoring space for Elders to interact with youth.

Of course, the core of a successful, growing community relies on other considerations too. Planning, development, maintenance, health and safety are also important. The upcoming budget includes monies to safeguard the environment, develop the lands wisely, and service the infrastructure that provides WFN residents with comfortable lifestyles. An additional \$1.9 million provides law enforcement, fire protection services, and residential tenancy needs.

Westbank First Nation continues to look ahead. Every year the annual budget sets aside money in a reserve for contingencies and capital projects. It also allocates money towards the complex administrative tasks necessary for all growing communities.

Managing their tax jurisdiction continues to open doors. Prudent development, effective management, and strong leaders create a worthwhile and sustainable community. Money from taxation funds transforms worthwhile ideas into reality, creates community, and ensures a strong, happy Nation. 🌟



## First Nations Tax Administrators Association

# 24th Annual National Forum

## Back to Basics

Each year the First Nations Tax Administrators Association (FNTAA) hosts an annual national forum on First Nation property taxation and related topics, which provides First Nation tax administrators an opportunity to stay informed in a field that is constantly changing.

“We really want to treat this like an orientation session. We want to provide a refresher for those tax administrators who have been in the industry for a long time and remind them how things are done and for the new tax administrators or those who are doing it off the side of their desks, we want to show how everything is connected and how all the organizations work together,” said FNTAA board member Deanna Honeyman of Tzeachten First Nation.

This year’s forum is hosted by the Tsuut’ina Nation at the Grey Eagle Resort and Casino in Calgary, Alberta on October 3 and 4, 2017.


Conference delegates will enjoy an Annual Golf Tournament and Dinner Reception, which will provide valuable networking opportunities with colleagues and other professionals.

Workshops will focus on themes such as Taxation 101, an overview of the Tax Administration System, the assessment review board process, how lands and tax are connected, how property tax revenue can be used for economic development, and will share success stories from First Nations implementing property taxation.

The forum will also include presentations from BC Assessment, the Tulo Centre of Indigenous Economics, the First Nations Finance Authority, the First Nations Financial Management Board and the First Nations Tax Commission.

The FNTAA Annual General Meeting and Board of Directors elections are also held each year at the forum. Attendance also meets the professional development requirement for Certified First Nations Tax Administrator.

This forum is great for tax administrators, finance officers, lands managers, administrators, First Nation elected leadership, lawyers and consultants who work with First Nations.

To learn more and to register, please visit [www.fntaa.ca](http://www.fntaa.ca). 

## Canadian Property Tax Association – 51st Annual National Workshop

Each year, the Canadian Property Tax Association hosts an annual national workshop, bringing together corporate property tax officers, lawyers, tax consultants, and government officials.

The 51st annual CPTA national workshop is being held in Ottawa this year from September 24 to 27 with a theme of “Yesterday, Today and Tomorrow – A look at where we came from and where we’re headed”.

This three-day annual educational workshop provides an opportunity for attendees to become informed of changes that may impact them and are provided with an opportunity to learn useable information that can be related to their own specific responsibilities.

The First Nations Tax Commission will provide a report on First Nation taxation in Canada. The presentation will include an update on proposed FMA amendments, work on initiatives including proposals for the Indigenous Land Title Initiative (ILTI), the Aboriginal Resource Tax (ART), and the goal for maintaining a vibrant tax jurisdiction under federal authority.

To learn more about the CPTA or the annual workshop, please visit [www.cpta.org](http://www.cpta.org). 



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