



# First Nations Taxation Administrators Association

c/o Westbank First Nation 101-515 Highway 97 South, Kelowna BC, V1Z 3J2



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NEWSLETTER

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## OUR MISSION STATEMENT

To fulfill the purposes of the First Nations Taxation Administrators Association by providing the necessary services and resources to support the development of professional, efficient, transparent and accountable policies, programs and standards for First Nations taxation institutions and administrators in Canada.

The long-term objective of the FNTAA Resource Centre is to ensure that every First Nation in Canada with taxation authority has achieved the highest level of professionalism in the delivery at the community level of taxation services consistent with national best practices in the industry.

## PRESIDENT'S MESSAGE

Dear Tax Administrator,

My Name is Ernest Jack. I am the Surveyor of Taxes for the Westbank First Nation. I have sixteen years experience in the field of First Nation Property Taxation.



It is the mission of the First Nations Taxation Administrators Association to ensure that all administrative tools are only a phone call, email, or web search away for First Nation Tax Administrators across Canada.

We endeavour to provide First Nation Tax Administrators with options to educate each or your Chiefs and Councils on your value and professional contribution to your respective communities. It is time to acknowledge that First Nation Tax Administrator is a legitimate profession and career choice. Certification for Taxation Administrators is in the works and it will provide you with the credentials you need for career advancement and appropriate pay.

Sincerely,

## 2007/08 FNTAA Board of Directors

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**We invite you to contact us**

# 14th Annual National Forum on Property Taxation

Our Future is Now: Making a Change  
in First Nations Property Taxation

September 26 & 27, 2007 Calgary, Alberta



55 Delegates joined us in Calgary to advance our collective knowledge. It became clear to everyone present that we are at a cross roads in our field. New opportunities are available to us. We can access new financing options to improve infrastructure in our Communities. We can opt out of property taxation under the Indian Act and choose instead to enact Tax Laws under Bill C-20. We can advance our professional development through certification programs. We can make these changes at our own pace, or not at all. The future is ours.

## PRESENTATION TOPICS

The Past and Future of First Nations Property Taxation • Debenture Financing Opportunities • Fiscal and Statistical Management Act • Treaties and Property Taxation • Financial Management • School of Taxation Certification Program

Conference materials are available to members upon request

The 15th Annual National Forum

## FIRST NATIONS TAXATION ADMINISTRATORS ASSOCIATION

Celebrating 15 years of professional development!

September 2008 in British Columbia

Contact us with your conference topic requests



# FNTAA MEMBERSHIP QUESTIONNAIRE

In order to advance the mandate of this association, the Board of Directors would like you to consider annual membership dues. Previously we have focused mainly on the Annual National Forum.

Membership dues will generate revenue to develop the website, making it a complete interactive online resource; produce research papers on such topics as Transition to the FSMA and Tax Administrator Salary Grids. Membership will give you access to these value added services, a discount on the National Forum and help our association grow as we build it together to support us all.

According to the FNTAA Bylaws, annual membership dues must be determined at the Annual General Meeting. Please give us your feedback, so that motions put forward in September 2008 reflect your wishes for our Association.

## 1. Membership Rules

Currently our Bylaw reads:

5(1) *Regular membership* in the society is open to employees of any First Nation or Indian Band who are interested in or engaged in the development, implementation, or administration of a programme or department of taxation or revenue generation on behalf of the First Nation or Indian Band, provided that if a regular member resigns from or leaves his or her employment with a First Nation or Indian Band and is not re-employed within a period of 180 days, he or she is no longer entitled to be a regular member of the society. A person granted a regular membership is entitled to vote at a general meeting and to be a director.

5(2) *Associate membership* in the society is open to members who have left First Nations or Indian Band employment or service through retirement or resignation, and to employees of a First Nation or Indian Band not otherwise eligible for regular membership. A person granted an associate membership is not entitled to vote at general meetings or to be a director.

5(3) *Affiliate membership* is open to those persons having an interest in First Nations or Indian Band taxation and revenue generation issues. Each applicant for affiliate membership is subject to the approval of the Board of Directors. A person granted an affiliate membership is not entitled to vote at general meetings or to be a director.

5(4) A life membership may be awarded by the Board of Directors to any person who in the opinion of the Board of Directors, has made a recognized contribution to this society. Any life membership so awarded shall be reported during the following annual conference and a certificate of life membership shall be presented to the recipient at that time. A person granted life membership is not entitled to vote at a general meeting or to be a director.

Do you think any changes should be made to the membership rules?

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## 2. Annual Membership Fees

What is your recommendation?

Regular Member \_\_\_\_\_  
Associate Member \_\_\_\_\_  
Affiliate Member \_\_\_\_\_  
Life Member \_\_\_\_\_

Other options to consider, discount for additional members from the same First Nation, higher rate for Affiliate Members. Please comment:

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## 3. Waiving Fees

It is important that the cost of membership not pose a barrier to anyone wishing to benefit from our Association. Would you agree with waiving fees for members from communities with small tax bases. YES \_\_\_\_\_ NO \_\_\_\_\_

## 4. Additional Comments on Membership Rules and Fees.

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Your input is appreciated. Please fax completed questionnaires to 250-383-1084.

## First Nations Fiscal and Statistical Management Act

This legislation has the potential to revolutionize First Nations Real Property Taxation in Canada. No where else in the world has this been achieved. For this reason, we feel it is necessary to state our support of this legislation and encourage you to consider what it can do for your Community.

The First Nations Fiscal and Statistical Management Act (FSMA) is First Nation led legislation which came into force April 1, 2006. The FSMA created four institutions: First Nations Tax Commission, First Nations Finance Authority, First Nations Financial Management Board and First Nations Statistical Institute.

The impetus behind the creation of this legislation was to create a regulatory framework for First Nation Property Tax Regimes to access debenture financing for infrastructure, using property tax revenue to service the loans. This has never been available to us before. Borrowing First Nations will pass Financial Administration Laws and be Certified by the First Nations Financial Management Board.

The FSMA is available to all First Nations, including those First Nations who are currently exercising their property tax jurisdiction under s. 83 of the *Indian Act*. First Nations can choose to exercise their property tax jurisdiction under the FSMA, using Laws instead of s. 83 Bylaws, and leaving behind this section of the *Indian Act*. Property Taxation Laws will be approved by the First Nations Tax Commission, rather than the Minister of Indian Affairs.

First Nations who add their name to the FSMA schedule will be able to take advantage of the new property tax powers and access the full range of services provided by the institutions.

In order to opt into the property taxation and borrowing provisions of the FSMA, the Chief and Council of an interested First Nation must provide a resolution of Council, to the attention of the Minister of Indian Affairs and Northern Development requesting to be placed on the Schedule.

The standards of excellence to which we will hold ourselves accountable will protect our borrowing members, our reputation on the world stage and help us achieve the best practices that we aspire to as First Nations Tax Administrators.

This legislation brings you new opportunities, we encourage you to contact the First Nations Tax Commission for more information. Contact information can be found on their website: [fntc.ca](http://fntc.ca)

