



First Nations Tax Administrators Association

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



NOVEMBER 2009

NEWSLETTER - ANNUAL REPORT

VOL. 2 NO. 4

COMMUNITY PROFILE: CAMPBELL RIVER INDIAN BAND

Campbell River Indian Band began to exercise property tax jurisdiction on their reserve lands in 2001. They have nine folios including business, utility and major industry. Their taxpayers include Home Depot, Telus and the Discovery Harbour Shopping Centre. A Walmart is currently under construction. Campbell River has a service agreement with the City of Campbell River to provide services to their leaseholders.

Dana Henderson has been the Tax Administrator for Campbell River for five years. She is also the receptionist. Dana is currently serving her third term as an FNTAA Director. She has completed the first three courses of the Certificate Program in First Nations Tax Administration offered through Tulo and the Thompson Rivers University.



Dana finds Tax Administration rewarding because of the opportunity it brings for contributing to the development of her community. She is especially happy when tax revenue supports programs to benefit youth and elders. Tax revenue will contribute to the renovation of the Community Hall.



Dana's has this advice to offer her fellow Tax Administrators. "If you need assistance or have questions call on your fellow colleagues as that is what has got me through difficult issues. I am still learning something new every year, but that is what I like about taxation it is very challenging and I like a challenge. This is why I made Taxation a career choice for myself."

PRESIDENT'S MESSAGE

I am happy to report the resounding success of our 16th Annual National Forum on First Nations Property Taxation.

The success was due to the participation and interest of all of you, Tax Administrators, Chief and Councils, and our colleagues at the fiscal institutes.

This year we honoured Clarence Jules Sr for his contribution to the creation of First Nations property taxation. His legacy is brought to life by his son Chief Commissioner Manny Jules.

We listened to quality presentations. We talked about the implementation of the fiscal tools that are now available to us. We talked about Tulo going online. Some of you may be close to finishing your first course in the Certificate Program for First Nations Tax Administration.

Whether you are a seasoned professional or new to the field we want to inspire your passion for tax administration. Opportunities like our annual forum to help you discover that a passion for property taxation is possible.

2009/10 FNTAA Board of Directors

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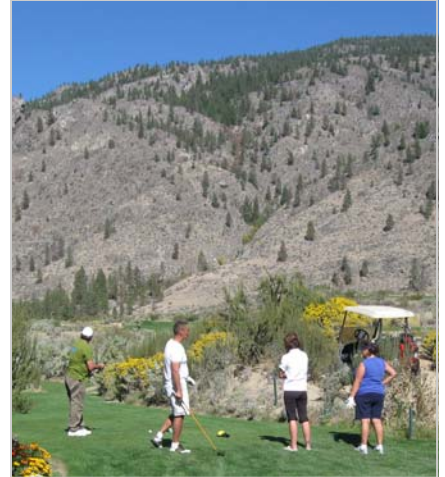
We invite you to contact us

FIRST NATIONS TAX ADMINISTRATORS ASSOCIATION

The 16th Annual National Forum

September 22-24, 2009 Spirit Ridge, Osoyoos BC





Annual General Meeting Report

The First Nations Tax Administrators Annual General Meeting was held Thursday September 24, 2009 in Osoyoos BC

IN ATTENDANCE:

Directors

Ernest M. Jack	President
Freda Jules	Vice President
Christina Clarke	Secretary
Latrica Nicholas	Director
Dana Henderson	Director
Calvin C. George	Director

Cathy Galligos
Mia Harry
Renee Albany
Lynn Gottfriedson
Cindy Currie
Deanna Honeyman
Sylvia Baker
Bruce Standingready
Lori Ann BillyBoy

Sliammon First Nation
Sliammon First Nation
Songhees Nation
Tk'emlúps Indian Band
Tobacco Plains Indian Band
Tzeachten First Nation
Westbank First Nation
White Bear First Nation
Williams Lake Indian Band

Voting Members

Brian Finlay	Little Shuswap Indian Band
Nicole Casimel	Little Shuswap Indian Band
Shelley Pierre	Lower Kootenay Band
Dianne Bastedo	Lower Nicola Indian Band
Lloyd Johnson	Millbrook First Nation
Steven Bryson	Osoyoos Indian Band
Melinda Nunez-Shular	Osoyoos Indian Band
Glenda Paul	Penticton Indian Band
Carlene George	Penticton Indian Band
Katherine Stevens	Shuswap Indian Band
Corinne Wolfe	Skeetchestn Indian Band

Guests

Doris Head
Ruth Sauder
Chief Robert Sam
Councillor Ron Sam
Jackie Albany
Stella Ostrander
Rick Bennett
Lilian Richards
Tracey Simon

Opaskwayak Cree Nation
Sliammon First Nation
Songhees Nation
Songhees Nation
Songhees Nation
T'it'qet
First Nations Tax Commission
First Nations Tax Commission
First Nations Tax Commission

1. President's Report - Ernest Jack

a) Presentation of the Minutes of the Annual General Meeting, September 26, 2008, Osoyoos BC.

Freda Jules brought forward a few corrections:

- 1.) Agenda item #1 the spelling of 'council' should be 'counsel.'
- 2.) Agenda item #5 the wording of the bylaw amendment should read "annual general meeting."

*Steven Bryson Moved to accept the minutes as corrected
Seconded by Sylvia Baker
All in favour*

b) Assessment Freeze Issue - FNTAA Bulletin in February, 2009

The Assessment Freeze was a big issue this year. The Province passed legislation which didn't apply on reserve. We didn't have time to pass bylaws to adopt the freeze. At Westbank First Nation we sent a letter explaining to taxpayers why the freeze didn't apply on reserve. The FNTAA issued a bulletin to Tax Administrators to assist you in understanding the issue.

c) FNTAA at AFOA - AGM

The FNTAA board went to the Aboriginal Financial Officers Association AGM in Calgary this past February. We had a booth in the tradeshow. Some of the questions we had were "Can we tax?" Some people still don't know. Some First Nations have oil and gas pipelines and can tax those. Its becoming an important issue to them now.

d) FNTAA working to develop relationship with BCAA

Westbank First Nation receives certain services from BCAA based on our relationship with our Assessor. We receive a Non-Market Change Roll Comparison report in mid November and a Preview Roll after the Oct 31 cutoff. We also get a risk loss report in the spring to help assess the impact of appeals. Its important to develop a relationship with your Assessor.

We had a visit from BCAA when they were conducting a review to try and make these services standard in everyone's contract. But nothing has happened. When we each renew our contracts we need to make sure we have everything we need.

e) TAS

The FNTAA has had input in the new Tax Administration Software. Terry and Christina tested the software and provided feedback to the software developers.

f) Tax Administrators Manual Revamping

The FNTAA is working with the FNTC to revamp the Administrators Manual to make it a useful tool for you. The manual is designed as a binder with a series of tabs. Each section will consist of explanatory notes and an area to insert reference documents pertaining to such things as service agreements and accounting system records. The manual will be designed to function as an operations manual for local revenue which is a system standard for certification by the FMB.

2. Treasurer's Report - Jim Prodger

Jim was not able to attend the meeting and asked Christina to present the financial statements on his behalf.

The statements are reviewed rather than audited. The Statement of Financial Position as of December 31, 2008 shows 55,021 in cash and 1,648 in prepaid expenses for the AFOA conference in Feb 09. The computer is the fixed asset valued at 965. Our accounts payable was 425 for the financial review engagement. Our net assets were 57, 634.

The Statement of Revenue and Expenditures lists 31,400 in revenue. 18,400 was for conference fees, 10,000 was donated by the FNTC and 3,000 is membership fees which we began collecting in November. The expenses total 37,532. Most of our expenses are for the Annual National Forum at 24,044 and 7,800 for coordination (which also includes the website and newsletters.) The remaining expenses are for distribution of the newsletters and some meeting expenses.

We had a net expenditure over revenue of (6,132.) It is for this reason that we introduced the membership fees at the last Annual General Meeting so that we can work towards a balanced budget.

3. Orientation for Chief and Council - Terry Nicholas

The FNTAA Board has discussed creating an orientation presentation for Chief and Councils regarding property tax administration and the roll of a tax administrator. We would like to know if this is something of interest to you.

[A number of participants expressed an interest in having an orientation presentation in their community]

4. Election of 2009/2010 Board of Directors

Ernest: Is anyone interested in being on the Board? [no response]
I would like to ask our existing board if they would allow their names to stand for re-election.

[The question was posed to Freda Jules, Latrica Nicholas, Calvin George, Dana Henderson and Christina Clarke, all of whom answered in the affirmative. Jim Prodger had previously informed the Board he would stand for re-election if asked. Ernest affirmed his own interest in remaining on the Board.]

*Lori Ann Billyboy moved to re-elect the existing FNTAA Board of Directors to another term
Seconded by Sylvia Baker*

*All in Favor: 22
Opposed: 0
Motion Carried.*

5. Other Business - Location for 2010 Annual National Forum

Terry: How about somewhere around Banff to attract Alberta members?
Doris: How about Manitoba?
Ernest: We will do some research and consider the options and let everyone know.

How the FNFSMA Can Help You Qualify to Raise Money for Community Projects Now!

By Jeanie Lanine, Cedar Law

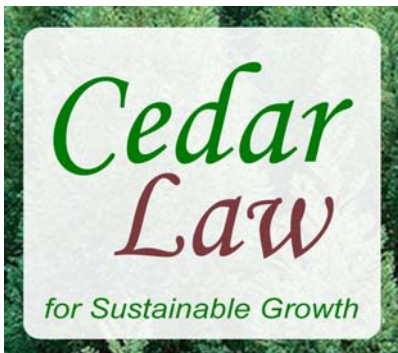
We were recently retained by a First Nation to assist them with gaining charitable status so they could issue tax receipts for donations to raise money for community projects. As many of you may know, the process to become a charity is complicated, lengthy and expensive to undertake and maintain. Legal fees are often in excess of \$5,000 for the application and it usually takes at least six months to process and usually a lot longer (years longer.)

What many First Nations do not know is that there is a faster, much cheaper and, in our opinion, more useful way to legally issue tax receipts for donations. This is found in sections 110.1(1) and 118.1 of the *Income Tax Act* which deems “public bodies performing a function of government” to be “qualified donees.” This is used for entities like municipalities to allow them to issue tax receipts for donations. The good news is that many First Nations will qualify for this status.

Normally, we would apply for an advanced tax ruling from Canada Revenue Agency (“CRA”) on behalf of our clients to determine whether they qualified as a public body performing a function of government as a first step. What we learned through our most recent application is that CRA has now ruled that First Nations who have s.81 Indian Act bylaws (such as nuisance or zoning bylaws) and tax laws under the *First Nations Fiscal and Statistical Management Act* (FNFSMA) will qualify as a public body performing a function of government like a municipality does. Further, CRA has sent a list to the Charities Directorate with all the First Nations who have at least one s.81 bylaw and FSMA laws together with this ruling.

What does all of this mean for your First Nation? Well, if you have s.81 bylaw(s) and are taxing under the FNFSMA you may write to the Charities Directorate directly and request confirmation that your nation is a public body performing a function of government and can issue tax receipts for donations. If you are still taxing under the *Indian Act* you may qualify for this status but CRA could require additional evidence of government-like functions (ie. does your nation provide education services.)

Being able to issue tax receipts will likely be useful for raising funds from the public and private sectors to, among other things, protect sacred sites, cultural resources, or to encourage the donation of lands within traditional territories. As well, it is important to note that CRA is now allowing registered charities to donate to qualifying First Nations. This may expand fund-raising opportunities for First Nations significantly.



For More Information Contact Jeanie Lanine at Cedar Law

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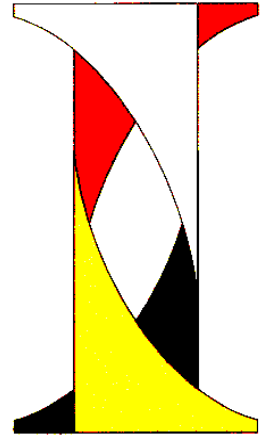
Update from the First Nations Financial Management Board

By Travis Seymour, Director of Capacity Development

On behalf of the First Nations Financial Management Board (FNFMB), I am pleased to provide an update to the members of the First Nations Tax Administrators Association. There has been a lot of activity over the past three months. The highlights are listed below:

MOU Agreement signed with Tulo Centre of Indigenous Economics

In October 2009, FNFMB entered into a Memorandum of Understanding with the Tulo Centre of Indigenous Economics for the development and delivery of coursework related to FSMA and the FNFMB Certification Process. This agreement will enable FNFMB to work with Tulo on the delivery of course material on FNFMB certification. This course material will complement the programs that Tulo currently provides on First Nations Taxation and First Nations Applied Economics.



FMB Course Being Field-Tested Online

FNFMB has developed a course which consists of 13 modules. This course was mentioned during FNFMB's presentation at the FNTAA conference in Osoyoos. Currently, FNFMB is working with AFOA Canada to evaluate the course modules. A test version of the FNFMB course has been set up and several students have volunteered to take the course for evaluation purposes. The test run of the course should be complete by mid-December. Following that, we plan to work with AFOA Canada to offer the course through their existing online education program. For more information, refer to the FNFMB website for regular updates on when and where the FNFMB course will be offered.

Launch of New FNFMB Website (www.fnfmb.com)

The First Nations Financial Management Board has re-designed its website. The new website is based on a Content Management System. This system will make it easier for FNFMB staff to provide regular updates and announcements and for clients or potential clients to learn more about FNFMB activities.

New FSMA Regulation Being Developed

The Fiscal Institutes of *First Nations Fiscal and Statistical Management Act (FSMA)* are working on a draft regulation to the FSMA. The regulation, when approved by cabinet, will enable FSMA borrowing members to expand their local revenue borrowing room with the application of other revenues. More details will be made available on the FNFMB website, as the regulation moves forward.

Additional Staff at FNFMB

FNFMB is pleased to announce that Gabrielle Ollinger was the successful candidate for the position: Manager, First Nations Liaison, Quality Management & Intervention (posted until September 21, 2009). In this role, Gabrielle will build and maintain effective and strong working relationships between First Nations and the FNFMB. She will also manage and monitor intervention and borrowing certification activities in adherence to the laws set by legislation and policies and procedures established by FNFMB.

Gabrielle Ollinger has over fifteen years of experience working with First Nations communities for a variety of clients in the public, private and non profit sectors. For the majority of her career, Gabrielle held a Senior Management position within the Funding Services Directorate of Indian and Northern Affairs Canada, British Columbia Region. Gabrielle has extensive experience in Investment Management, and Sales Management within the Banking Industry. She has held a Senior Human Resource management position and an Executive position with two well recognized First Nations non profit organizations. She is a status member of Cowessess Cree Nation located in Southern Saskatchewan.

Capacity Development Funding Available in Current Year

The First Nations Financial Management Board is able to announce that there is funding available to assist 'new' First Nations who decide to move forward with FNFMB certification. This funding can be used to offset some of the costs related to pre-certification such as training, legal work or consultant work. For more information, please contact Travis Seymour by email: travis_seymour@fnfmb.com or by phone: 604-925-6665 ext 235.

2009 FNTAA GOLF TOURNAMENT

Sonora Dunes Golf Course, Osoyoos BC, September 22, 2009

Announcing the Winners

Winning Team: Bruce Standingready, Marie Standingready,
Latrica Nicholas, Thomas Philips
Second Place: Calvin George, Sarah Jules, Hugo Gallegos,
Lloyd Johnson
Men's Long Drive: Calvin George
Ladies Long Drive: Marie Standingready
Men's Closest to the Pin: Mike DeGuavera
Ladies Closest to the Pin: Terry Nicholas
Longest Putt: Terry Nicholas



Thank you Tulo Centre of Indigenous Economics, Fiscal Realities Economists, Ernest Jack and the First Nations Tax Commission for your generous prize donations

Join us at the 2010 Annual National Forum for the Third Annual FNTAA Golf Tournament



Providing skills to realize economic opportunities

tulo.ca
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REBUILDING THE FIRST NATION MARKET ECONOMY
First Nations have a long history of trading to create sustainable economies. The *Certificate in First Nation Tax Administration* is intended to help First Nations implement the new powers and develop the skill set for First Nation tax administration using the *First Nations Fiscal and Statistical Management Act*.



Tulo Centre of Indigenous Economics



Murray Browne
Associate Counsel

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