STANDARDS FOR FIRST NATION TAXPAYER REPRESENTATION TO COUNCIL LAWS

PART I

PREAMBLE

WHEREAS:

A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;

B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and

C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II

PURPOSE

These Standards set out the requirements that must be met for First Nation laws respecting the procedures by which the interests of taxpayers may be represented to council, enacted under paragraph 5(1)(c) of the Act. These Standards are used by the Commission in its review and approval of First Nations' taxpayer representation to council laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III

AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV

APPLICATION

These Standards apply to every taxpayer representation to council law submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Standards:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"First Nation" means a band named in the schedule to the Act;

"Law" means a taxpayer representation to council law enacted under paragraph 5(1)(c) of the Act;

"reserve" means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*; and

"taxation year" has the meaning given to that term in the Commission Standards for First Nation Property Taxation Laws.

Except as provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

PART VI

STANDARDS

1. Notice of Tax Rates and Annual Budget

1.1 The Law must require the First Nation to give notice to its taxpayers of the proposed tax rates and the draft annual budget in each taxation year.

1.2 The Law must require the notice under subsection 1.1 to

(a) be given at least five (5) days before Council makes its annual rates law and annual expenditure law required under section 10 of the Act;

(b) be posted in a public place on the reserve, at the administrative offices of the First Nation, or on the First Nation's website; and

(c) include a copy of the proposed tax rates and the draft annual budget.

2. Access to Documents

2.1 The Law must require the First Nation to make available the following documents to taxpayers:

(a) the annual budget;

(b) all service agreements funded from local revenues;

(c) audits of the local revenue account; and

(d) Council resolutions related to property taxation.

2.2 The Law must set out how the First Nation will make available the documents listed in subsection 2.1, which must include at least one (1) of the following methods:

(a) making the documents available electronically, either on request or by posting on the First Nation's website; and

(b) making the documents available at the offices of the First Nation during regular business hours.

2.3 The Law may allow Council to deny access to all or a portion of a document listed in subsection 2.1, where the subject matter of the document relates to or contains one (1) or more of the following types of information:

(a) personal information, where Council considers that release of such information would be an unreasonable invasion of an individual's personal privacy;

(b) labour relations or other employment matters involving the First Nation;

(c) the security of property on the reserve;

(d) law enforcement;

(e) advice and related communications that are subject to solicitor-client privilege;

(f) negotiations and related communications respecting proposed agreements with the First Nation;

(g) the acquisition or disposition by the First Nation of interests in land in the reserve; and

(h) trade secrets or commercial, financial, labour relations, scientific or technical information of or about a third party, where Council considers that disclosure could reasonably be expected to harm the business interests of the third party.

3. Ongoing Communications with Taxpayers

3.1 The Law must set out the methods that will be used by the First Nation to, on an ongoing and regular basis,

(a) keep the taxpayers informed of the First Nation's proposals and activities related to property taxation matters; and

(b) provide a means by which taxpayers and taxpayer associations, if any, may provide input to Council on taxation matters.

3.2 The methods referred to in subsection 3.1 must include at least one (1) of the following:

(a) public meetings at which the First Nation's proposals for property taxation for that taxation year will be explained and taxpayer input received;

(b) meetings with Council, members of Council, or administrative staff, at which taxpayers and taxpayer associations, if any, can provide input to the First Nation on the administration and effectiveness of the Law;

(c) newsletters published by the First Nation respecting taxation matters;

(d) information published on the First Nation's website respecting taxation matters;

(e) open houses at which information is provided respecting First Nation taxation matters; and

(f) Council meetings at which taxpayers and taxpayer associations, if any, may make representations to Council respecting taxation matters.

4. Resolving Taxpayer Disputes

4.1 The Law must include procedures for the resolution of

(a) taxpayer concerns and disputes respecting the Law or another local revenue law; and

(b) all disputes between a taxpayer and the First Nation relating to taxation.

4.2 The procedures required by subsection 4.1 must include

(a) provisions for resolving concerns or disputes with representatives of the First Nation; and

(b) where dispute resolution with representatives of the First Nation is not successful, provisions for resolving the dispute through other dispute resolution mechanisms that must include at least one (1) of facilitation, mediation and arbitration.

PART VII

COMING INTO FORCE

These Standards are established and in effect as of February 10, 2010.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

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Kamloops, BC V2H 1H1
Telephone: (250) 828-985