

**STANDARDS FOR THE SUBMISSION OF INFORMATION
REQUIRED UNDER SECTION 8 OF THE ACT**

[Consolidated to 2008-09-17]

**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 in which information required under section 8 of the Act is to be provided to the Commission;
- 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 form in which the information required to be submitted to the Commission under section 8 of the Act must be provided to the Commission. These Standards are used by the Commission when receiving a local revenue law for its review and approval 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 when a local revenue law is submitted to the Commission for approval under the Act. Part VI of these Standards do not apply to an annual law referred to in section 10 of 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” means the Council of the First Nation within the meaning of the Act;

“First Nation” means a band named in the schedule to 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

“taxpayer representation law” means a law made under paragraph 5(1)(c) of the Act respecting the procedures by which the interests of taxpayers may be represented to Council.

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

**PART VI
STANDARDS FOR SUBMISSION OF PROPERTY TAXATION LAWS**

1. Lands, Interests or Rights Subject to the Law

The First Nation must provide the Commission with a description of the lands, interests or rights subject to the property taxation law, in the following forms:

- (a) the name, IR number, location or civic address of each reserve subject to the property taxation law;
- (b) if the lands subject to the property taxation law comprise a portion of a reserve, a description of that portion and a map delineating that portion; and
- (c) a description of the taxable interests that will be subject to the property taxation law, including the property classification of each interest.

2. Assessment Practices

The First Nation must provide the Commission with a statement confirming which provincial assessment practices will be applied in the property taxation law, including whether the law will follow the assessment review board procedures in the Act or those that are the same as the applicable province.

3. Services

The First Nation must provide the Commission information regarding services to be provided from local revenues, existing service agreements and any service agreement negotiations underway at the time the property taxation law is enacted, in the following forms:

- (a) a list of the services currently provided or that will be provided from local revenues; and
- (b) a summary of any service agreement negotiations underway, including the nature of the service and the proposed parties to the agreement.

4. Property Taxation Laws Requiring Section 6 Notices

The First Nation must provide the Commission with a description of the notices that were given and any consultation undertaken by the Council before making the property taxation law, in the following forms:

- (a) confirmation that a notice of the proposed property taxation law was
 - (i) published in the local newspaper, with the date of publication and the name of the newspaper,
 - (ii) posted on the reserve in a public place, with a description of the location and the date of posting, and
 - (iii) given to the members of the First Nation, to others who have interests in the reserve lands or rights to occupy, possess or use those lands and to every government, organization and individual who, in Council's opinion, may be affected by the proposed Law, with the means and date of giving those notices,

all as required under the Act;

- (b) a copy of the form or forms of notices referred to in paragraph (a);
- (c) a description of the types of consultation, if any, undertaken by Council before making the proposed property taxation law and the dates of such consultations;
- (d) confirmation that Council considered all written representations received under section 6 of the Act before making the property taxation law, and the date of the meeting at which representations were considered;

(e) confirmation that the letter or notice given under section 7 of the Act and a copy of the property taxation law was provided to all persons who made written representations to Council under paragraph 6(3)(c) of the Act; and

(f) a copy of the form or forms of the letter or notice referred to in paragraph (e), and a list of each person to whom the letter or notice was provided.

5. Additional Requirements for British Columbia and Quebec First Nations

5.1 First Nations located in British Columbia that are undertaking property taxation for the first time must provide a certificate of taxation issued by the Province of British Columbia under the *Indian Self Government Enabling Act* (BC).

5.2 First Nations located in Quebec that are undertaking property taxation for the first time must provide a copy of any Order in Council issued by the Province of Quebec approving an agreement made between the First Nation and a municipality under section 14.8.1 of the *Municipal Code of Quebec*.

PART VII

STANDARDS FOR SUBMISSION OF TAXPAYER REPRESENTATION LAWS

6. Taxpayer Representation Laws Requiring Section 6 Notices

The First Nation must provide the Commission with a description of the notices that were given and any consultation undertaken by the Council before making a taxpayer representation law, in the following forms:

(a) confirmation that a notice of the proposed taxpayer representation law was

(i) published in the local newspaper, with the date of publication and the name of the newspaper,

(ii) posted on the reserve in a public place, with a description of the location and the date of posting, and

(iii) given to the members of the First Nation, to others who have interests in the reserve lands or rights to occupy, possess or use those lands and to every government, organization and individual who, in Council's opinion, may be affected by the proposed law, with the means and date of giving those notices,

all as required under the Act;

(b) a copy of the form or forms of notices referred to in paragraph (a);

- (c) a description of the types of consultation, if any, undertaken by Council before making the proposed taxpayer representation law and the dates of such consultation;
- (d) confirmation that Council considered all written representations received under section 6 of the Act before making the Law, and the date of the meeting at which representations were considered;
- (e) confirmation that the letter or notice given under section 7 of the Act and a copy of the taxpayer representation law was provided to all persons who made written representations to Council under paragraph 6(3)(c) of the Act; and
- (f) a copy of the form or forms of the letter or notice referred to in paragraph (e), and a list of each person to whom the letter or notice was provided.

PART VIII

GENERAL STANDARDS

7. Evidence Law Duly Made

7.1 The First Nation must provide to the Commission a copy of a property taxation law, a taxpayer representation law, or a local revenue law made under paragraph 5(1)(b), 5(1)(d) or 5(1)(e) of the Act, signed and dated by a quorum of Council, as evidence that the law was duly made by Council.

7.2 A law submitted under subsection 7.1 must contain an enactment clause stating that the law was duly enacted by Council on the date and at the location specified in the law.

8. Confirmation Requirements

Where these Standards require a matter to be confirmed by the First Nation, the confirmation

- (a) may be made by the Council or by an officer of the First Nation duly authorized by the Council to confirm the matters required on behalf of the First Nation; and
- (b) must be in writing and certified or sworn to be true by the authorized signatory for the First Nation.

PART IX
COMING INTO FORCE

These Standards are established and in effect as of July 9, 2008.

PART X
ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857