



FIRST NATIONS TAX COMMISSION  
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS





# First Nation Property Tax Report - 2023

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Presentation to:

30<sup>th</sup> Annual National Forum  
First Nation Tax Administrators Association  
October 2-3, 2023

# OVERVIEW

- 1 First Nations Tax Commission
- 2 Facts, Figures, and Trends
- 3 Current and Future Initiatives



# FIRST NATIONS TAX COMMISSION

COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

Established in 2005 under the First Nations Fiscal Management Act (FMA)

Consists of ten Commissioners, and led by Chief Commissioner C.T. Jules

Offices located in Tk'emlúps te Secwépemc, BC and Ottawa, ON

Provides support for First Nation taxation

# FUNCTIONS & SERVICES

01

LAW &  
BY-LAW DEVELOPMENT

02

LAW REVIEW

03

BY-LAW REVIEW

04

TRAINING &  
EDUCATION

05

POLICY  
DEVELOPMENT

06

SERVICE AGREEMENT  
FACILITATION

07

REGISTRY &  
GAZETTE

08

DISPUTE  
RESOLUTION



# Facts, Figures, and Trends

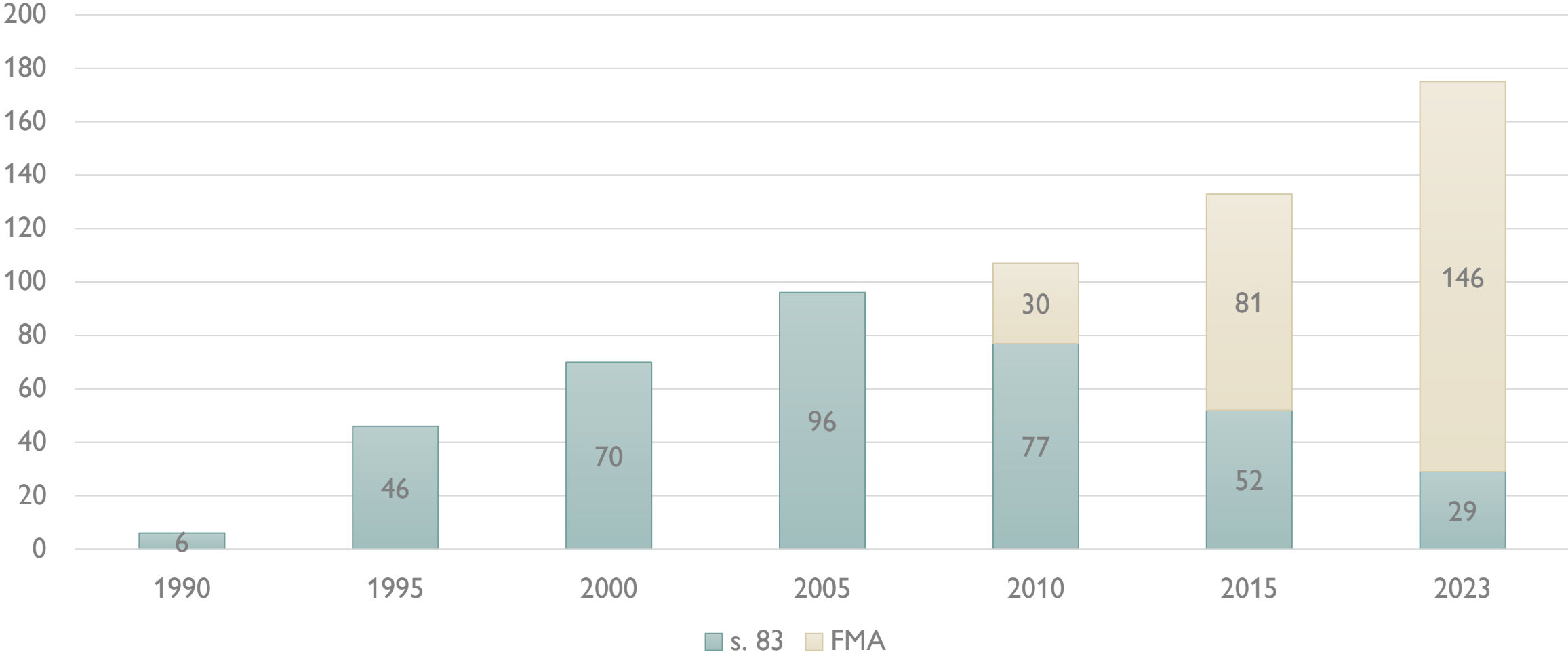
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# NATIONWIDE:

## FIRST NATIONS WITH TAX JURISDICTION

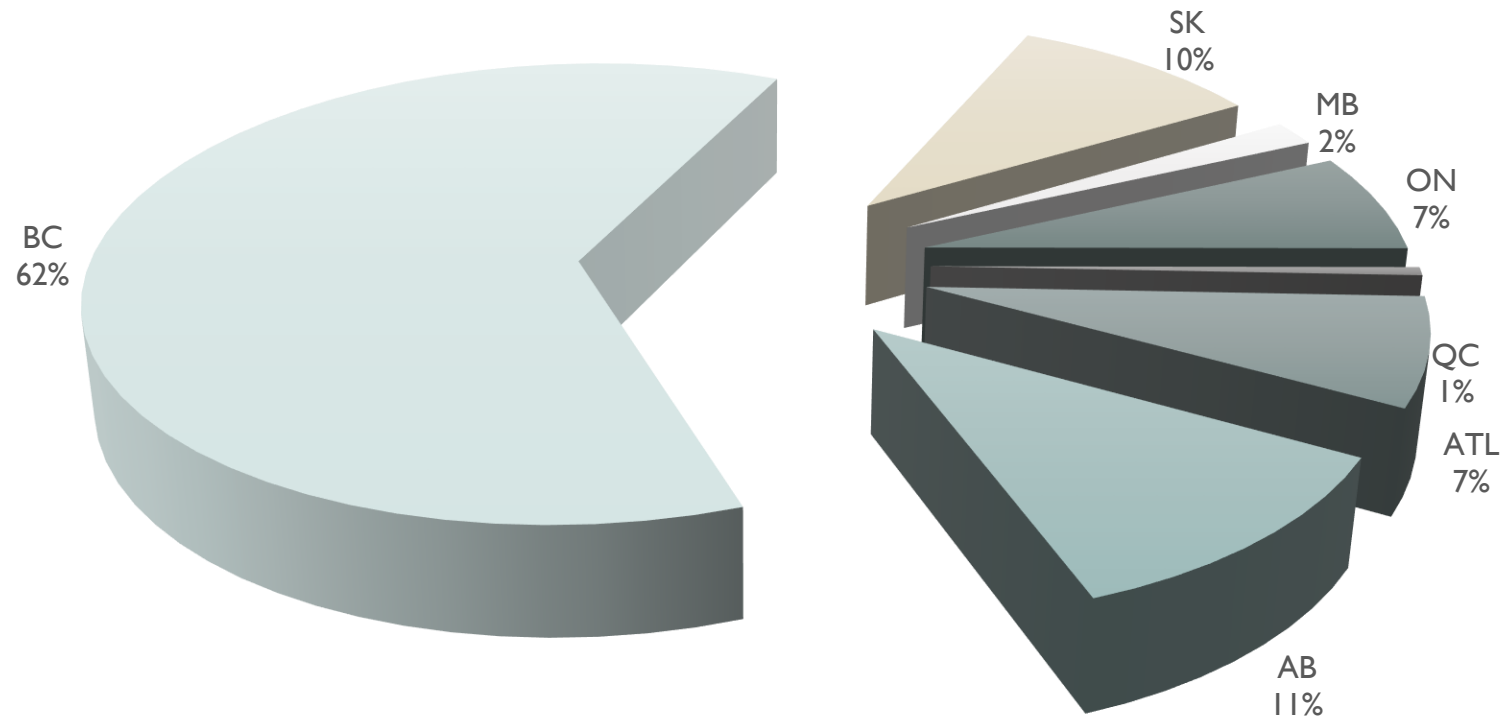
- First Nations have established tax jurisdiction in **9 of 10** provinces.
- Establishing tax jurisdiction in 2023:
  - Membertou First Nation, NS
  - Beardy's and Okemasis Cree Nation, SK
  - Katzie First Nation, BC
  - Halalt First Nation, BC
- **83%** of taxing First Nations use the FMA.
- Taxing First Nations are collecting more than **\$110 million** annually in local revenues.
- Total assessed value of taxable properties on First Nation land exceeds **\$15 billion**.
- Property transfer tax is a growing fiscal power generating nearly **\$7M** a year.
- Collectively First Nations submit over **280** tax laws and by-laws each year.

# NATIONWIDE: FIRST NATIONS WITH TAX JURISDICTION





# First Nation Property Taxation: By Region



■ AB ■ BC ■ SK ■ MB ■ ON ■ QC ■ ATL

# NATIONWIDE:

## LAW & BY-LAW DEVELOPMENT

- Working with **18** First Nations (including **4** in Ontario and **2** in Quebec) to develop property tax and assessment laws, **9** of which are new to taxation.
- **6** First Nations are developing other local revenue laws including DCC's and PTTs.
- Preliminary work on assisting the development of taxation on a jointly-held reserve.

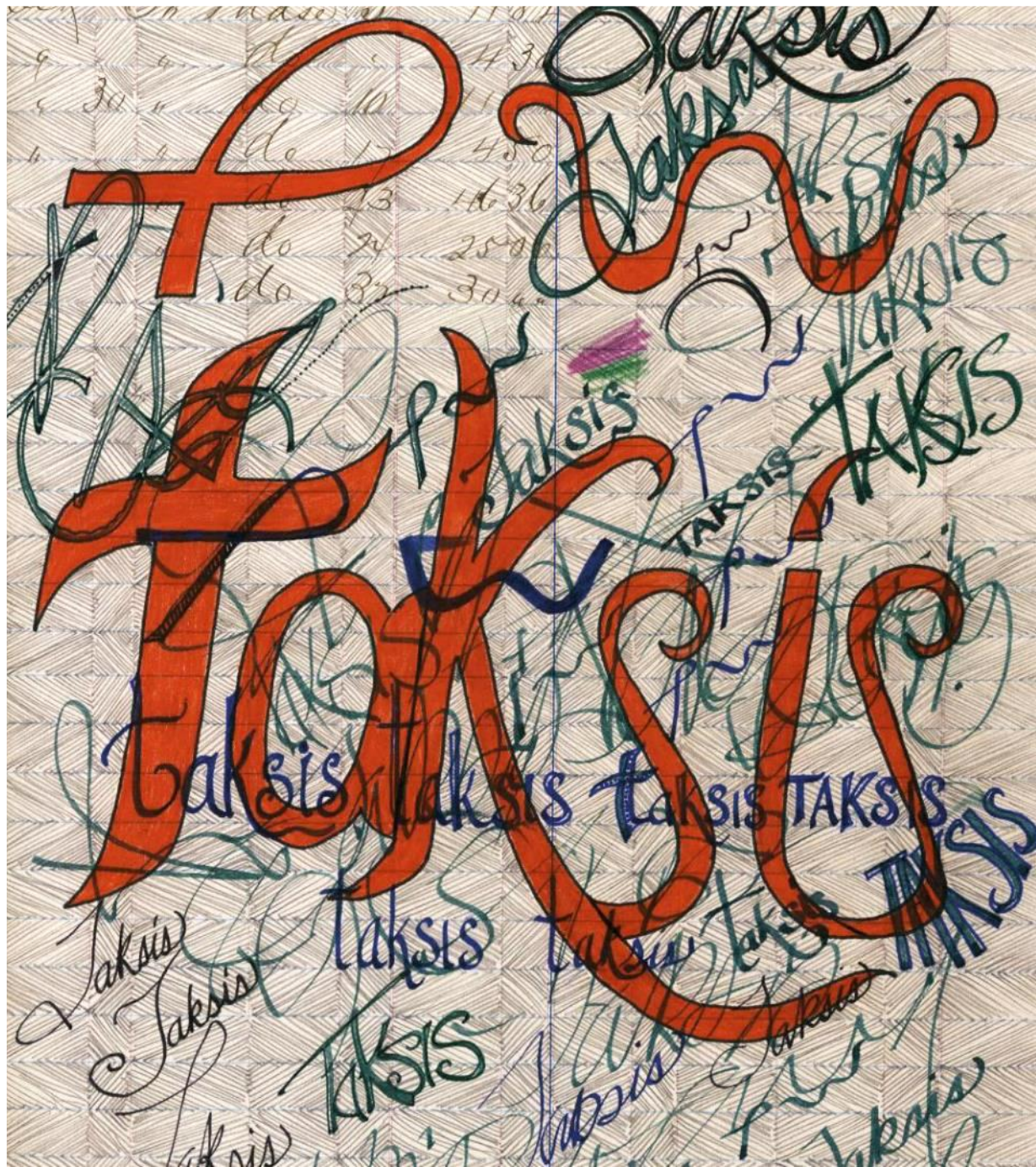


# Current and Future Initiatives

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# CURRENT AND FUTURE WORK: INITIATIVES CONCERNING PROPERTY TAX

- Reviewing and improving PTT Standards
- Research on a national First Nation assessment service provider
- Taxation on jointly-held reserves
- Electronic notification (e.g., digital bulletin board, on-line newspapers, etc.)
- Base tax option in Saskatchewan
- First Nation revenue loss due to provincial Crown immunity
- Increasing efficiencies in assessment and assessment appeals (e.g., sample rules of procedure for ARBs, research on use of virtual hearings, videoconferences.)
- Continued support for regulatory changes (e.g., assessment appeal regulations, tax enforcement regulations, and regulations supporting Treaty First Nation access to FMA debenture financing.)



“Taksis” is from the Chinook language, meaning “tax”



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