



First Nations Tax Administrators Association

c/o 100-45855 Promontory Rd
Chilliwack, BC V2R 0H3



March 2025 NEWSLETTER

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Property Tax Cycle



Annual Tax Rate and Expenditure Laws

Each year First Nations enact an annual property tax rates law and an annual expenditure law. Enacting these laws each year is a requirement under section 10 of the FMA.

The timing of when the annual laws must be enacted is determined by the FNTC Standards for the Timing of First Nation Annual Tax Rates and Expenditure Laws and provisions in each First Nation's Property Taxation Law. The Standards provide that First Nations must enact these laws no later than November 30th in each year. However, each First Nation sets the timing for its annual law within its own property taxation law. First Nations should therefore follow the timing set out in their own laws.

Signed originals of the annual laws are submitted to the FNTC. After review and approval of the laws, First Nations can send out their tax notices.

(Tulo APEC 1620 (2022))

Member Spotlight

Alanea Holmstrom Osoyoos Indian Band, B.C.

Alanea Holmstrom has been an integral member of the Osoyoos Indian Band for nearly eight years, beginning their career as Data Entry Clerk in the band's office.

Shortly after their hiring, a position for a Tax

Administration Trainee became available, which prompted Alanea to further their education by enrolling in the Property Tax Administration course at the Tulo Center of Indigenous Economics. They successfully completed this program, graduating in April 2020. Following this achievement, Alanea also earned a First Nations Land Management Certificate in July 2020 and is on track to graduate from the First Nations Applied Economics Certificate program at the Tulo Center at Thompson Rivers University in June 2025.

Driven by a passion for community development and enhancement, Alanea is actively collaborating with the First Nation Infrastructure Institute to create a comprehensive master water plan for the community and its leasehold developments. Their work focuses on long-term capital development and comprehensive community plans, particularly in an area where water is a critical resource amid desert and drought conditions. Alanea recognizes the pressing need to meet the community's water requirements while addressing various developmental milestones.

Throughout their tenure with the Osoyoos Indian Band, Alanea has established strong working relationships with BC Assessment and the local municipality to improve services for the community. They have updated existing laws and played a key role in introducing the First Business Activity Tax on short-term accommodations on reserve in British

Columbia. The Osoyoos Indian Band, situated in the sun-drenched South Okanagan and surrounded by lakes and wineries, has emerged as a premier tourism destination. This new revenue stream has significantly bolstered the band's budget, enhancing its capacity for transformative change. With these additional resources, Alanea is also exploring opportunities to develop tourism features that can attract more visitors to the area.

Alanea has had the remarkable opportunity to study in New Zealand through the Tulo Center, engaging with the Māori communities to learn about shared challenges and innovative strategies for resource and revenue utilization to foster community improvement. Additionally, they participated in a program at the Hoover Institution at Stanford University, further broadening their perspective on community issues. Alanea is deeply appreciative of the Tulo Center for providing these enriching experiences that have contributed to their personal and professional growth within their community.

Looking toward the future with enthusiasm, Alanea envisions enhancing the strong foundation that has been built within the Osoyoos Indian Band. They are committed to ensuring that clean water and modern services remain at the forefront of community development, striving to create a better future for families within the band.



FNTAA Wants to Hear from You: INFO@FNTAA.CA

Member Spotlight

Members are doing great things in our communities.

We want to make the Member Spotlight a regular feature in the newsletter.

If you want to feature yourself or another member, please send your information to:
melissamacdonald@membertou.ca

2025 FNTAA AGM

Stay Tuned for a **Save the Date** for the National Forum.

Information Coming Soon!

Let us know what you would like to see there.

FNTAA Forms

Membership Application Forms

- Form included in this edition of the FNTAA Newsletter
- Membership Renewals due September 1
- Reminders will be sent out in July
- New Members Always Welcome to Apply

Certified First Nation Tax Administrator Application Form

- Form included in this edition of the FNTAA Newsletter



First Nations Tax Administrators Association Membership Application

Name _____
 Position _____
 Organization _____
 Address _____

 Phone _____ Fax _____
 Email _____

Regular Membership

Chief, councilors, and employees of any First Nation or Indian Band who are interested in or engaged in the development, implementation, or administration of a program or department of taxation or revenue generation on behalf of the First Nation or Indian Band.

Annual Due
\$250.00

Certified First Nation Tax Administrator (CFNTA)

Attached Application or Annual Certificate Maintenance Form

\$350.00

Associate Membership

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 a regular membership. A person granted an associate membership is not entitled to vote at general meetings or to be a director.

\$250.00

Affiliate Membership

Persons having an interest in First Nations or Indian Band taxation And revenue generation issues. Each application 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.

\$500.00

Please make cheques payable to **First Nations Tax Administrators Association**
 Please mail to FNTAA c/o 45855 Promontory Road, Chilliwack, BC V2R 0H3
 For more information email info@fntaa.ca

Amount received _____
 Received by _____
 Board approval (required for Affiliate Memberships)

Date _____
 Member # _____

Thank you for supporting the First Nations Tax Administrators Association

