



Implementing Innovative Governance & Taxation to Support the Sustainability And Growth of First Nations



INDIAN LAND FOR SALE

GET A HOME

OF
YOUR OWN

EASY PAYMENTS



PERFECT TITLE

POSSESSION

WITHIN

THIRTY DAYS

FINE LANDS IN THE WEST

IRRIGATED
IRRIGABLE

GRAZING

AGRICULTURAL
DRY FARMING

IN 1910 THE DEPARTMENT OF THE INTERIOR SOLD UNDER SEALED BIDS ALLOTTED INDIAN LAND AS FOLLOWS:

Amount

Acres

Amount Paid
per Acre

Location

Acres

Amount Paid
per Acre



Presentation Overview

- Historic Models of Taxation & the impact of the Indian Act
- The Need to Modernize
- Taxation and Governance on Whitecap Lands
- Results and Benefits





History

From time immemorial, First Nations had their own systems in place to ensure their self sufficiency.

Territory

Governance Structure

Language

Culture

Health Care

Education

Policing

Emergency Response

Commerce and Trade

Laws, Customs and Traditions

Protectors of the Environment

Military

Sharing





The Indian Act (140 years)

- Segregated from society.
- Minimum participation in the economy.
- Minimal infrastructure development.
- Poor governance structure.
- Ministerial approval on leases and law development





The Need for Governance & Infrastructure

First Nations Land Management Act (FNLMA) & the Framework Agreement eliminates $\frac{1}{4}$ of the Indian Act. It enables First Nation Governments to:

- Develop laws and policies to move at the speed of business and compete with other jurisdictions.
- Govern their lands and resources without ministerial oversight or approval.
- Legally protect the environment (EMPA)





The Need for Governance & Infrastructure

Modern Infrastructure enables a better quality of life for the whole community.

- Sustainable access to safe drinking water.
- Sustainable access to power, energy, and telecommunications including high speed internet.
- Safe roads and lighting.
- Access to Healthcare and Education.
- Access to Emergency Services.





Sharing and Taxation

- Pre-Contact
- After European Contact
- The ability for First Nations to implement taxation
- Community consultation and support





Taxation on WDFN Lands

- Whitecap Community Improvement Fee (WCIF)
- Whitecap Liquor Consumption Fee (WLCF)
- Provincial Fuel and Tobacco Tax Agreement
- Real Property Tax





Whitecap Community Improvement Fee (WCIF)

- Whitecap makes formal request by BCR to Government of Canada to be added to the Schedules of FNGST Act.
- Whitecap is added to the applicable Schedule of FNGST by federal Order-In-Council.
- Government of Canada vacates any GST jurisdiction with retailers on reserve.
- Whitecap signs agreement with Government of Canada.





Whitecap Community Improvement Fee (WCIF)

- Whitecap passes by-law to implement “community improvement fee” (WCIF).
- WCIF must be same percentage as GST off Reserve.
- WCIF is applicable to all products and services as set out in the FNGST Act.
- All persons (status and non-status) pay the WCIF on applicable products and services.





Whitecap Liquor Consumption Fee (WLCF)

- Whitecap makes formal request by BCR to Government of Canada to be added to the applicable Schedule of the FNGST.
- Whitecap must be added to schedule of FNGST Act via federal Order-in-Council.
- Province of Saskatchewan vacates any LCT jurisdiction with retailers on reserve.
- Whitecap signs agreement with Province.





Whitecap Liquor Consumption Fee (WLCF)

- Whitecap passes by-law to implement “liquor consumption fee” (WLCF).
- WLCF must be same percentage as LCT.
- All persons (status and non-status) pay the WLCF.
- WLCF is collected by the retail business at the time of sale to be sent to Province.
- On a monthly basis the business forwards the WLCF total to Province.





Whitecap Liquor Consumption Fee (WLCF)

- Based on actual amount collected, the Province sends the WLCF to Whitecap the 20th day of each month.
- Actual WLCF (by retailer) is reported to Whitecap and reconciled monthly.
- Province does not charge Whitecap for the collection and transfer.
- Agreement provides Whitecap with complete discretion in spending WLCF monies.





Real Property Tax

- Real Property Taxation Regime Legislated under the First Nations Fiscal Management Act (FMA). (Section 83)
- WDFN Property Assessment Law and Property Taxation Law (2012).
- WDFN Annual Rates Law.
- WDFN Annual Expenditures Law.





Assessments & Notices

- **Saskatchewan Assessment Management Agency (SAMA) conducts annual property assessments.**
- **Tax-payers can appeal to SAMA if any issues arise.**
- **SAMA delivers an assessment report on each folio for land and building improvements.**
- **Currently contracted until 2016 to deliver assessment Services.**



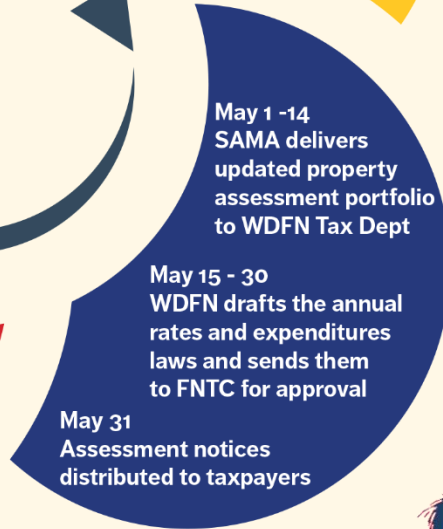
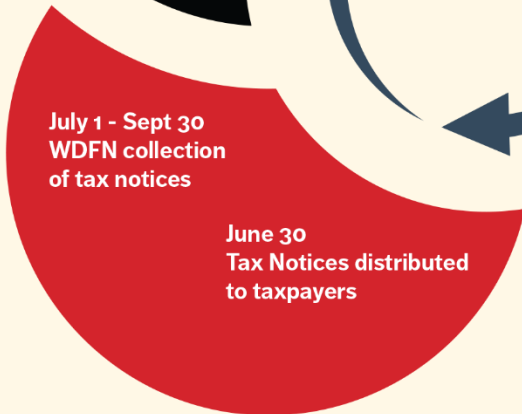


Annual Tax Cycle

OCT - DEC



JAN - APRIL



JUNE - SEPT

MAY





Development Levies also known as Development Cost Charges (DCCs)

Development Levies assist with the sustainability and future growth of community infrastructure.

- Residential Levies
- Commercial Levies





Leveraging Opportunities

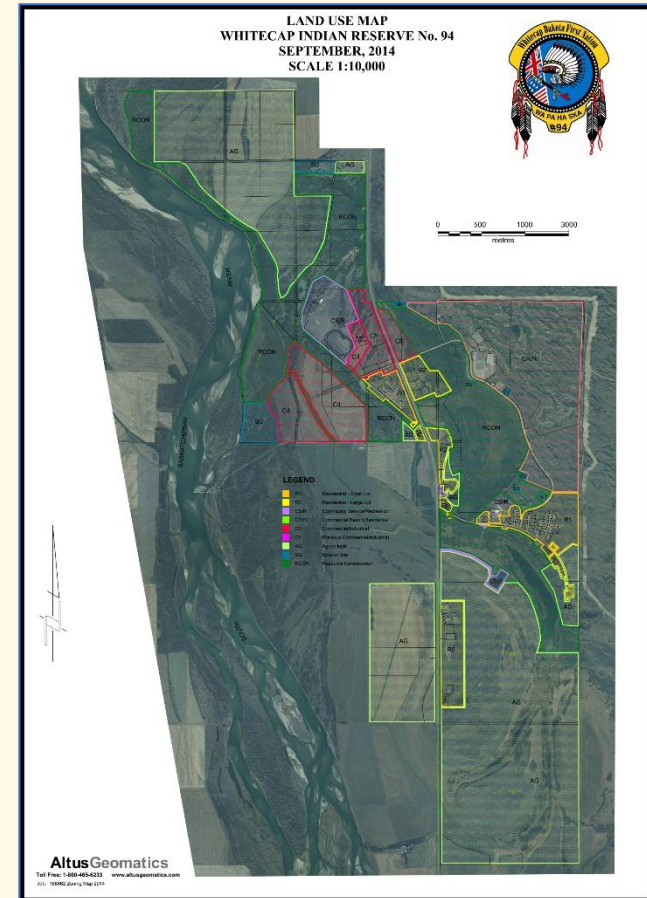
- Building Canada Fund
- BMO – Long term infrastructure loans (30 year, low interest)
- Saskatchewan Infrastructure Growth Initiative (SIGI)
- First Nation Finance Authority (FNFA)





Infrastructure Investments

- Over 100 million in infrastructure invested into developing WDFN Lands
- 13.2 million infrastructure expansion planned for 2016-2017 fiscal
- Commercial Business Park and Residential Development
- GIS Mapping





Community Benefits/Local Services Provided

- Water distribution
- Sewage collection
- Storm water collection
- Access/service roads
- Police and Fire services
- Education and Health services
- Government and Recreation Services
- Expanded natural gas
- Expanded telecommunications
- Three phase power
- High speed internet
- Snow Removal and road maintenance





Results

- Over \$100 million capital investment.
- Over 650 jobs created – 540 more jobs created over the next 5 years.
- \$90 million of revenue generated annually.
- Over \$3.1 million in tax revenue going back to the Whitecap Dakota First Nation.





WHITECAP DAKOTA GOVERNMENT

dcbear@whitecapdakota.com

Dalyn Bear – Director of Lands