

AFOA Speaking Notes for C.T. (Manny) Jules

It is a privilege to be speaking to the annual meeting of the Aboriginal Financial Officers Association. This is our fourth presentation to the AFOA. In the past four years, we have asked for you to support the passage of the First Nation Fiscal and Statistical Management Act.

Our efforts have been successful. Now it is time to get to work.

The philosophy of the FSMA is simple. Give us the tools to compete in the global economy and we will. We will attract investment. We will generate employment opportunities. We will collect taxes. We will take responsibility for our communities.

Our strategy is transparent. Identify the barriers to attracting investment and remove them one at a time.

Investors want to have confidence in First Nation governments. This is what the Financial Management Board will accomplish with the support of the AFOA.

Investors need high quality and reliable information to make sound decisions. This is what the Statistical Institute will accomplish.

We need competitive water, sewer, roads and communications systems to attract developers. The Finance Authority will help us issue debentures backed by our tax revenues.

Investors and our governments need certainty about taxation. The First Nation Tax Commission will improve upon the services of the Indian Taxation Advisory Board. The Tax Commission provides the regulatory framework that will make our tax systems as certain and stable as any other in Canada.

We have a mandate to accomplish all this. This mandate is in the purpose section for each institution created by the FSMA. To understand the scope of the mandate for these institutions, I urge you to read sections 29, 49, 74 and 104.

I want to spend a few minutes going through the purposes of the tax commission.

29 (a) – To ensure the integrity of the system of first nations real property taxation and promote a common approach to first nations real property taxation nationwide, having regard to variations in provincial real property taxation systems;

This is a mandate to create and maintain a reputation for the highest quality tax systems in Canada. This is a mandate to make sure our systems work well with provincial systems. We will accomplish this through policy, standards, and training.

29(b) - To ensure that the real property taxation systems of first nations reconcile the interests of taxpayers with the responsibilities of chiefs and councils to govern the affairs of first nations

This is a mandate to develop policies that promote the mutual interest of First Nations and taxpayers; - higher assessed property values. This is a mandate to promote understanding of First Nation and taxpayer interests. This is a mandate to ensure that taxpayers have appropriate forums for representation in decisions that affect them. We will accomplish this through a transparent policy process and sample laws.

29(c) – To prevent, or provide for the timely resolution of disputes in relation to the application of local revenue laws

This is mandate to develop systems that resolve disputes fairly and efficiently. We will accomplish this through facilitation, mediation and, if required, through a formal and regulated review processes.

29(d) – To assist First Nations in the exercise of their jurisdiction over real property taxation on reserve lands and build capacity in First Nations to administer their taxation systems

This is a mandate to promote taxation to interested First Nations and aboriginal groups. This is a mandate to help these First Nations and aboriginal groups implement their tax systems. We will make presentations and follow up with any interested First Nation or aboriginal group. We will provide sample laws and training to implement new First Nation or aboriginal tax systems.

29(e) – To develop training programs for First Nation real property tax administrators

This is our training mandate. We will deliver on this through our planned First Nation School of Economics and Public Finance. The School will of course provide for capacity development and administrator training but, more importantly, it will provide the education First Nations and aboriginal leaders required to support sound fiscal policy.

29(f) – To assist first nations to achieve sustainable economic development through the generation of stable local revenues

This is our economic policy mandate. We will help First Nations and aboriginal groups develop systems that attract residential and commercial investment. We will help First Nations and aboriginal groups implement open market housing systems. We will promote, design and implement a First Nation infrastructure programme. We will create a forum so that First Nations interested in attracting investment can share best practices, fiscal policy, model laws and systems. We will conduct research and provide training through the First Nation School of Economics and Public Finance.

29(g) – To promote a transparent first nations real property taxation regime that provides certainty to taxpayers

This is our mandate to create investor certainty. We will accomplish this through regulations, standards and our law review process. We will promote and implement a First Nation Land Title system. We will continue to promote and help implement a new fiscal relationship that raises service quality and provides clarity about service responsibility on First Nation and aboriginal lands.

29(h) – To promote understanding of the real property taxation systems of first nations

This is our mandate to publicly promote and expand our tax jurisdiction. As in the past with the ITAB the Commission will have a responsibility to respond to requests for information and presentations on real property taxation and related fiscal and economic matters. In support of this work the Commission will develop a research agenda on specific policy areas. Our roll in advancing the debate on these matters will continue through public presentation and the FNTC pre-budget submission to the government.

29(i) – To provide advice to the Minister regarding future development of the framework within which local revenue laws are made

This is our mandate to promote changes that improve our tax systems and to promote changes that raise our revenues. It is our mandate to work on an improved fiscal relationship. This framework calls upon the Commission to advocate for open market housing and a Land Title system. It is our mandate to ensure that aboriginal groups in Canada from sea to sea to sea can exercise their tax jurisdiction.

As you can see, the legislation provides the Tax Commission with a broad mandate to serve First Nations and aboriginal communities. Your reading of the purposes will show that the other institutions formed through the FSMA have similarly strong mandates.

I would like to thank the AFOA for providing me with the opportunity to share these thoughts with you. It is a great honor to be given the responsibility to work with you and to develop these institutions. I look forward to working with the AFOA in the coming months and years so that we can deliver.