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## FIRST NATIONS FISCAL MANAGEMENT ACT

Whereas, in accordance with paragraph 2(3)(a) of the *First Nations Fiscal Management Act*, the council of each band referred to in the annexed Order has requested that the name of the band be added to the schedule to that Act;

Therefore, the Minister of Indian Affairs and Northern Development, pursuant to subsection 2(3) of the *First Nations Fiscal Management Act*, makes the annexed *Order Amending the Schedule to the First Nations Fiscal Management Act*.

Gatineau, May 1, 2019

Carolyn Bennett  
Minister of Indian Affairs and Northern Development

## **Order Amending the Schedule to the First Nations Fiscal Management Act**

### **Amendment**

**1 The schedule to the *First Nations Fiscal Management Act* is amended by adding the following in alphabetical order:**

- Animakee Wa Zhing #37 First Nation
- Biinjitiwaabik Zaaging Anishinaabek First Nation
- Mitaanjigamiing First Nation

### **Coming into Force**

**2 This Order comes into force on the day on which it is registered.**

## **REGULATORY IMPACT ANALYSIS STATEMENT**

*(This statement is not part of the Order.)*

### **Issues**

First Nations wishing to access the full array of services available through the national First Nation institutions created under the *First Nations Fiscal Management Act* first require addition to the schedule to the *First Nations Fiscal Management Act*. Subsection 2(3) of the *First Nations Fiscal Management Act* states that, at the request of a First Nation, the Minister of Indian Affairs and Northern Development may, by order, add, change or delete the name of the First Nation from the schedule.

The following three First Nations have requested, via Band Council Resolutions, to be added to the schedule to the *First Nations Fiscal Management Act*: Animakee Wa Zhing #37 First Nation, Biinjitiwaabik Zaaging Anishinaabek First Nation and Mitaanjigamiing First Nation in Ontario.

## **Background**

The *First Nations Fiscal Management Act* came into force on April 1, 2006. It supports economic development and well-being in First Nation communities by enhancing First Nations property taxation, creating a First Nations bond financing regime and supporting First Nations' capacity in financial management. These objectives are achieved through the national First Nation institutions established through the *First Nations Fiscal Management Act*. These institutions are the First Nations Finance Authority, the First Nations Tax Commission and the First Nations Financial Management Board.

## **Objectives**

By virtue of an order made under subsection 2(3) of the *First Nations Fiscal Management Act* by the Minister of Indian Affairs and Northern Development, the names of the three aforementioned First Nations are added to the schedule to the Act.

These First Nations will have the ability to access some or all of the services available under the *First Nations Fiscal Management Act*. The national First Nation institutions will work closely with First Nations who wish to implement property tax systems and strong financial management practices, and who wish to access the First Nations bond financing regime.

## **Description**

The *Order Amending the Schedule to the First Nations Fiscal Management Act*, made pursuant to subsection 2(3) of the *First Nations Fiscal Management Act*, adds the names of the following First Nations to the schedule: Animakee Wa Zhing #37 First Nation, Biinjitiwaabik Zaaging Anishinaabek First Nation and Mitaanjigamiing First Nation.

The First Nations may — should their governments so choose — impose property taxes and use property tax revenues or other revenues to invest in and support community projects under the framework of the *First Nations Fiscal Management Act* as an alternative to the existing property tax jurisdiction available to First Nations under section 83 of the *Indian Act*. First Nations scheduled to the *First Nations Fiscal Management Act* are also able to seek certification in the areas of financial performance and

financial management systems. Once certified, First Nations may apply for access to a First Nations bond financing regime based on their property tax or other revenue streams.

### **“One-for-One” Rule**

The “One-for-One” Rule does not apply to this Order, as it does not result in any administrative costs or savings for businesses.

### **Small business lens**

The small business lens does not apply to this Order, as it does not impose any level of compliance and/or administrative costs on small businesses.

### **Consultation**

Given that this Order implements requests by the three aforementioned First Nations to come under the *First Nations Fiscal Management Act*, it was not considered necessary to undertake consultations over and above those already conducted by these First Nations with the residents of their communities.

The national institutions established under the *First Nations Fiscal Management Act* work closely with all First Nations who have requested to be added to the schedule to the *First Nations Fiscal Management Act*.

### **Rationale**

By joining the *First Nations Fiscal Management Act*, a First Nation may choose to implement a property tax system under the *First Nations Fiscal Management Act*, seek certification of its financial performance and financial management systems, and/or participate in a First Nations bond financing regime. These tools and services are provided to build economic infrastructure, promote economic growth and attract investment on reserve, thereby increasing the well-being of First Nation communities.

### **Implementation, enforcement and service standards**

There are no compliance and enforcement requirements associated with this Order, and no implementation or ongoing costs can be directly associated with adding a First Nation to the schedule to the *First Nations Fiscal Management Act*.

### **Contacts**

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