

Order Amending the Schedule to the First Nations Fiscal Management Act: SOR/2018-234

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FIRST NATIONS FISCAL MANAGEMENT ACT

Whereas, in accordance with paragraph 2(3)(a) of the *First Nations Fiscal Management Act*^a, 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)^b of the *First Nations Fiscal Management Act*^a, makes the annexed *Order Amending the Schedule to the First Nations Fiscal Management Act*.

Gatineau, November 6, 2018

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*¹ is amended by adding the following in alphabetical order:

- Carry the Kettle
- Fort Nelson First Nation
- Katzie First Nation
- Lac Seul First Nation
- Potlotek First Nation
- Sagamok Anishnawbek
- Standing Buffalo Dakota Nation
- Wikwemikong

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 eight First Nations have requested, via band council resolutions, to be added to the schedule to the *First Nations Fiscal Management Act*: Potlotek First Nation in Nova Scotia, Standing Buffalo Dakota Nation and Carry the Kettle in Saskatchewan, Fort Nelson First Nation and Katzie First Nation in British Columbia, and Lac Seul First Nation, Sagamok Anishnawbek and Wikwemikong in Ontario.

Background

The *First Nations Fiscal Management Act*² 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 eight 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, 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: Potlotek First Nation, Lac Seul First Nation, Sagamok Anishnawbek, Wikwemikong, Standing Buffalo Dakota Nation, Carry the Kettle, Fort Nelson First Nation and Katzie 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 aforementioned eight 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 *First Nations Fiscal Management Act* national institutions 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 Nations communities.

Implementation, enforcement and service standards

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

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Footnotes

[a](#)

S.C. 2005, c. 9; S.C. 2012, c. 19, s. 658

[b](#)

S.C. 2015, c. 36, s. 177(2)

[1](#)

S.C. 2005, c. 9; S.C. 2012, c. 19, s. 658

[2](#)

The title was changed from the *First Nations Fiscal and Statistical Management Act* to the *First Nations Fiscal Management Act* on April 1, 2013, upon dissolution of the First Nations Statistical Institute.