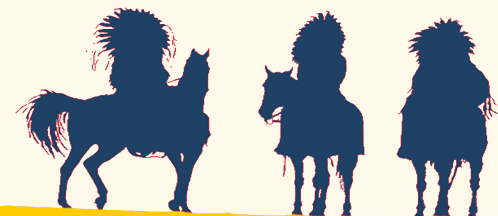




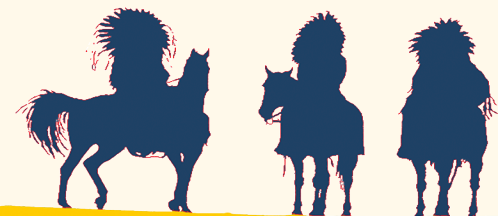
# Governance, Lands & Taxation





## Presentation Overview

- Governance and Infrastructure
- Implementing Taxation to Support Infrastructure and Community Growth
- Taxation and Governance on Whitecap Dakota Lands
- Results and Benefits





# INDIAN LAND FOR SALE

GET A HOME

OF  
YOUR OWN



EASY PAYMENTS



PERFECT TITLE



POSSESSION

WITHIN

THIRTY DAYS

wikipedia • www.CALIE.ORG

## 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:



## 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

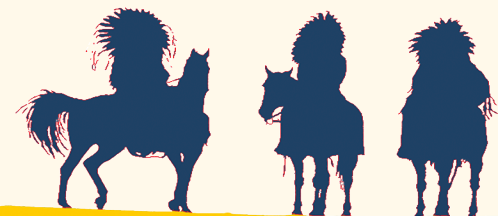
Commerce and Trade

Laws, Customs and Traditions

Land Stewardship

Military(warriors)

Sharing

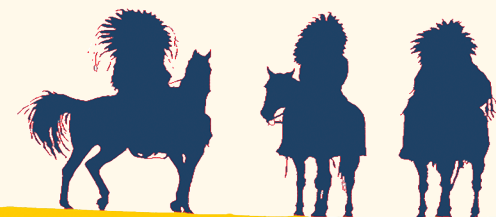






## Challenges

- **The Indian Act**
- **Human Resource Capacity**
- **Land Tenure System**
- **Infrastructure – Long-term financing**

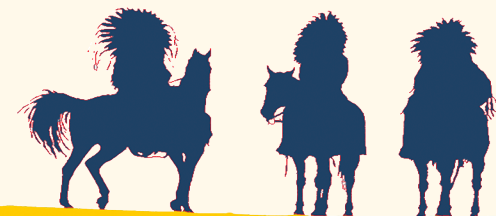




## **First Nation Governance – Taking Control of our Lands and Resources**

**The Framework Agreement 1996 (FNLMA) eliminates ¼ 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.**
- Eliminate ministerial oversight and approval.**
- Legally protect the environment (EMPA).**

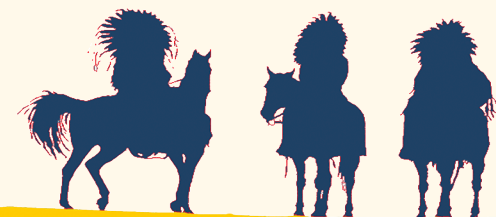




## Governance & Infrastructure

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

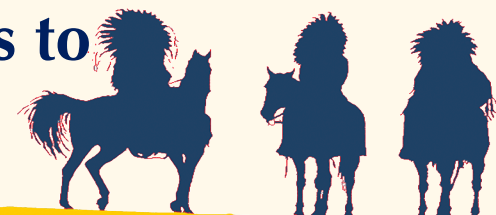
- Safe drinking water for the Nation & community.
- Access to three phase power.
- Safe roads and street lighting.
- Access to healthcare and education.
- Access to emergency services.





## WDFN Land Code/Land Tenure System

- **Responsible Land Use Planning/Zoning.**
- **Setting Development Standards/Architectural Guidelines.**
- **Advanced Lands Registry System.**
- **Sets out a responsible leasing structure for the business community and financial institutions to understand.**

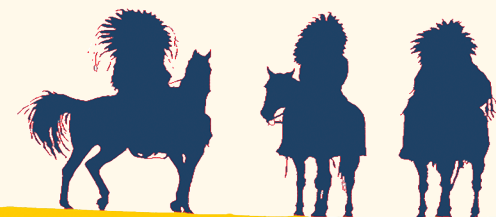






## Residential Lot Pilot Project

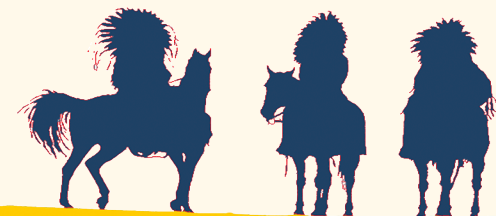
- **Whitecap Dakota First Nation (WDFN) leased ten lots to a private developer in accordance to WDFN Land Code (2015).**
- **The developer builds homes on the lots in accordance with WDFN development standards and is marketing them to the Saskatoon and Whitecap markets as a 99 year, renewable, CMHC backed lease.**
- **Upon a successful sale with a buyer, the developer will relinquish their lease with Whitecap Dakota First Nation and WDFN will sign a new 99 year lease with the buyer.**
- **Whitecap collects property tax from the leaseholder and in return provides local services... snow removal, street lighting, modern infrastructure, etc.**





## Taxation on WDFN Lands

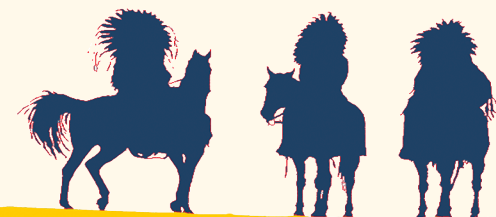
- **Whitecap Community Improvement Fee (FNGST)**
- **Whitecap Liquor Consumption Fee (WLCF)**
- **Provincial Fuel and Tobacco Tax Agreement**
- **Real Property Taxation**





## 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.**

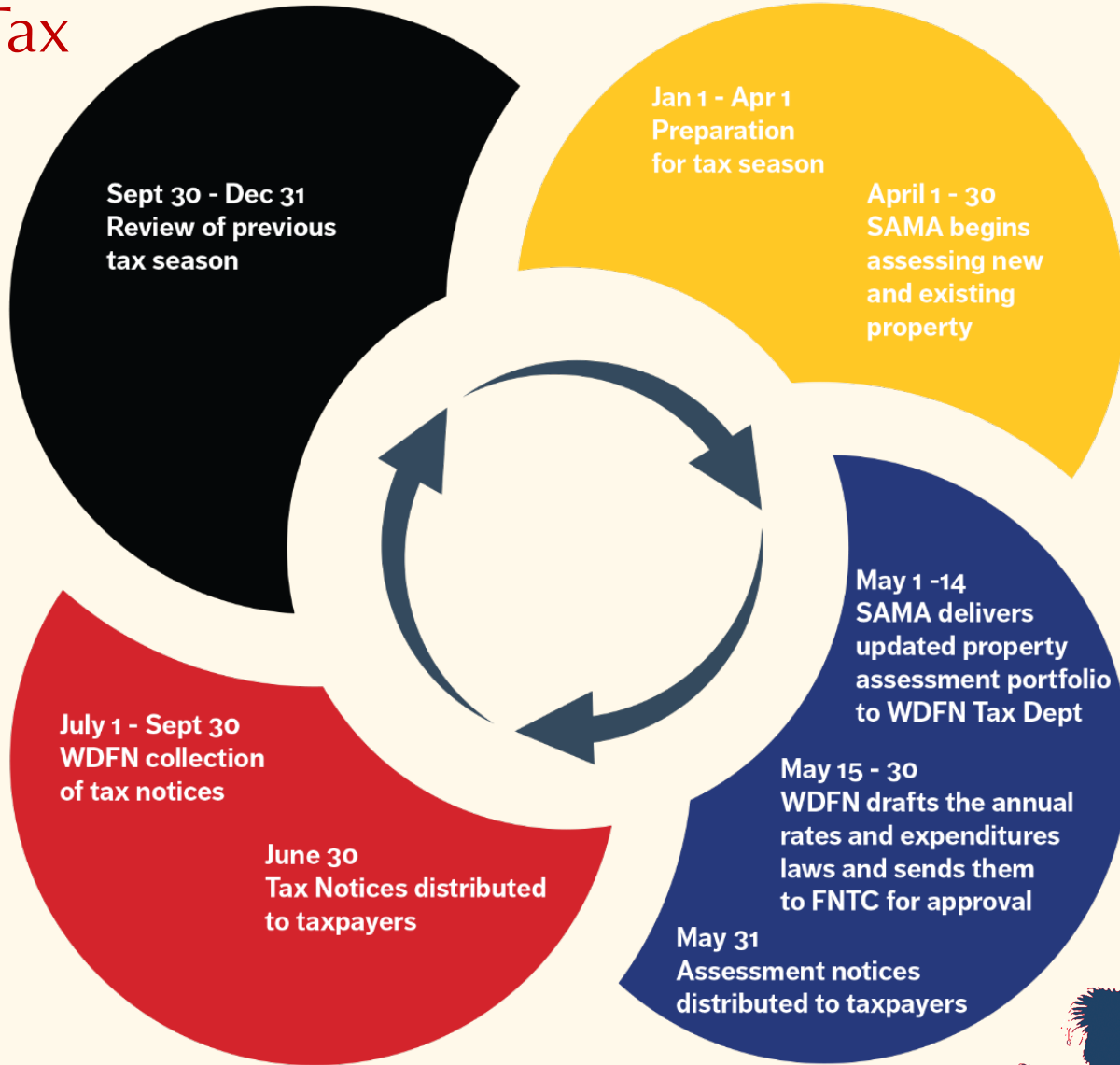




# Annual Real Property Tax Cycle

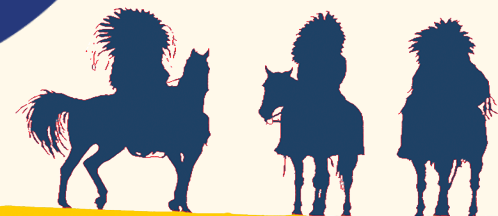
**OCT - DEC**

**JAN - APRIL**



**JUNE - SEPT**

**MAY**

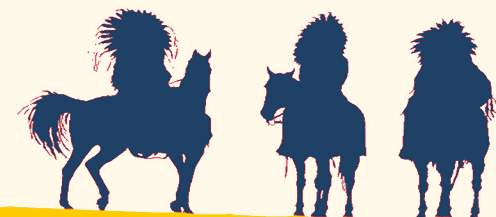




## **Development Levies also known as Development Cost Charges (DCCs)**

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

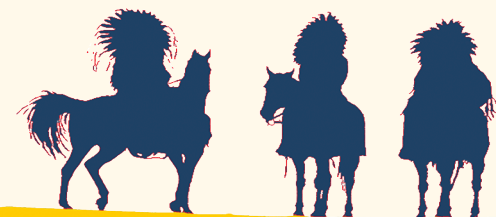
- **Residential Levies (per unit)**
- **Commercial Levies (per acre)**





## Leveraging Opportunities

- Building Canada Fund
- BMO – Long term infrastructure loans
- Other financial institutions (Affinity)
- First Nation Finance Authority (FNFA)
- Own Source Revenue
- First Nation Taxation Laws

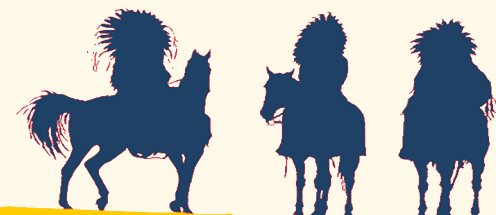






## Safe Investment Climate

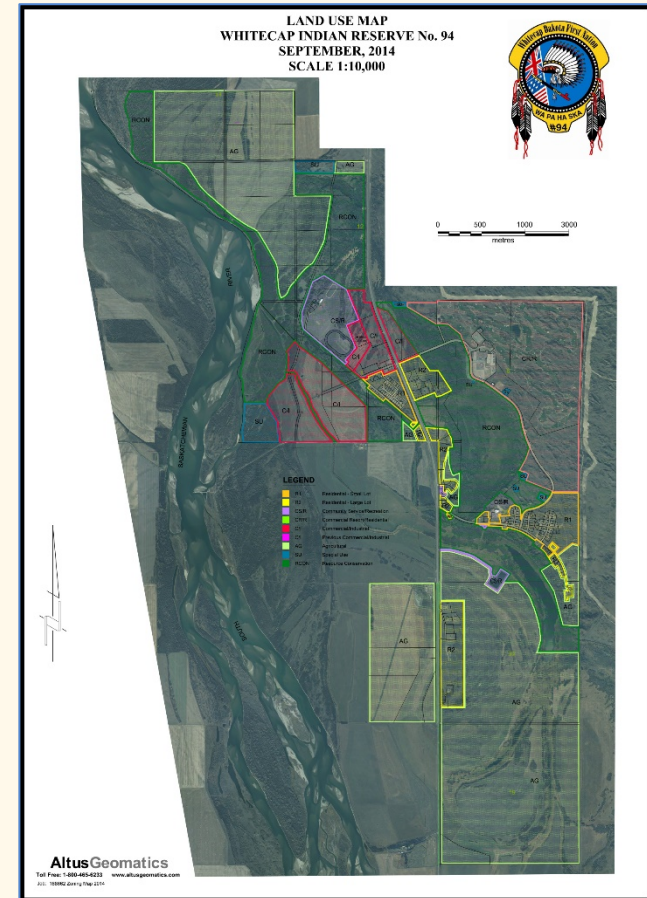
- **CMHC Approved 99 year Renewable Residential/Commercial leases.**
- **Modernized Land Tenure System – Moving at the speed of business.**
- **Saskatchewan Assessment Management Agency. (SAMA)**
- **Local Services Provided to Community and Investors.**





## Infrastructure Investments

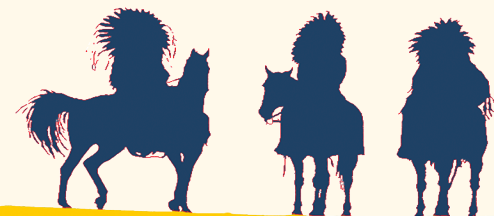
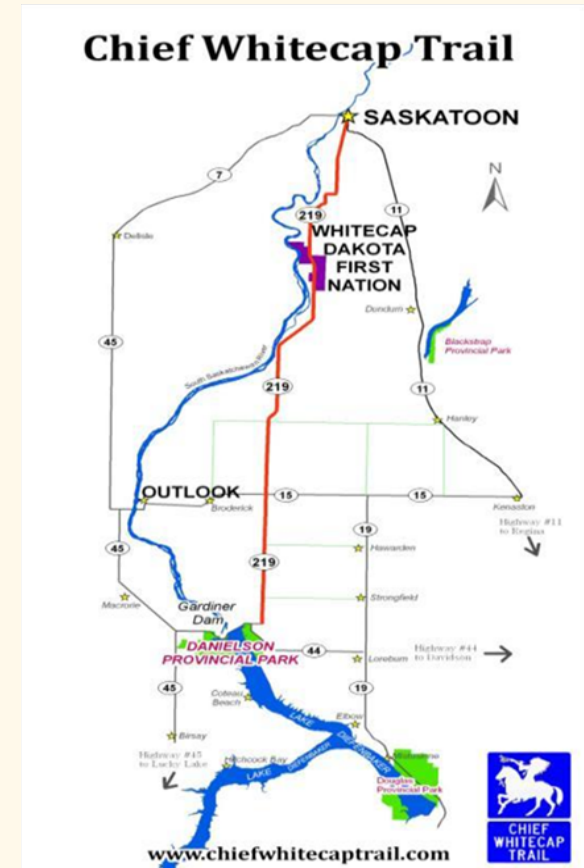
- Over 100 million in infrastructure invested into developing WDFN Lands.
- 13.2 million infrastructure expansion planned for 2016-2017 fiscal.
- Commercial Business Park and Residential Development.
- GIS Mapping





## Partnerships – Chief Whitecap Trail

- \$46 million highway upgrade.
- Achieved through a partnership between WDFN and local regional governments.
- Chief Whitecap Trail received provincial tourism corridor designation.







## Partnerships – Dakota Dunes Golf Links

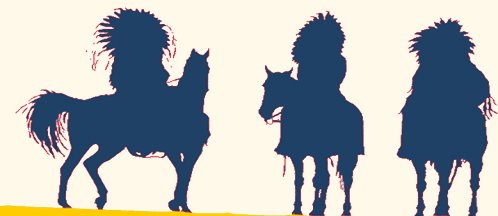
- **Rated Golf Digests best new golf course in 2004 this Award winning course is the result of a partnership between WDFN, Muskeg Lake Cree Nation and Lac La Ronge Indian Band.**





## Partnerships – City of Saskatoon

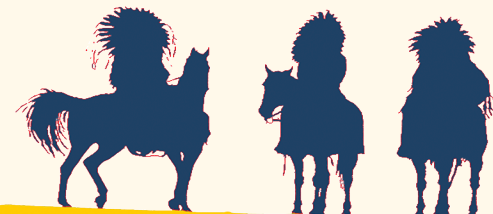
- John Lake asked Chief Whitecap where would be a good place to set up a temperance colony. Now City of Saskatoon.
- Longstanding political and economic relationship with Saskatoon since 1882.





## Community Benefits/Local Services Provided

- Water treatment plant (commercial & residential)
- Water Utility
- Sewage collection
- Storm water collection
- Access/service roads
- Police and Fire services
- Education and Health services
- Recreation Services
- Expanded natural gas
- Expanded telecommunications
- Three phase power
- High speed internet
- Snow Removal and road maintenance

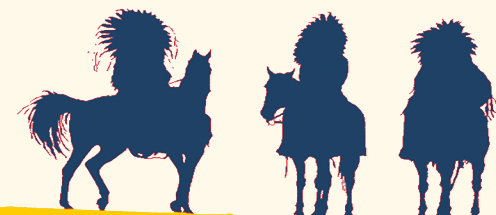






## Results

- **Over \$100 million capital investment.**
- **Over 650 jobs created – 540 more jobs anticipated in 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.**
- **Currently in the process of negotiating a Self-Government Agreement with Canada.**







# WHITECAP DAKOTA GOVERNMENT

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