



FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS





FIRST NATION PROPERTY TAXATION

Presentation to:

National Aboriginal Land Managers Association
Annual General Meeting

October 22, 2025

OVERVIEW

- 1 First Nations Tax Commission
- 2 Land Management and Property Tax
- 3 Emerging Issues
- 4 Resources for First Nations

A close-up photograph of tree bark, showing deep, vertical and diagonal cracks and a rough, textured surface. The bark is dark brown and grey, with some lighter, fibrous areas visible. This image serves as a background for the top and bottom portions of the slide.

ACKNOWLEDGEMENT

We acknowledge that we are gathered in Mi'kma'ki, the ancestral and traditional lands of the Mi'kmaq people.



FIRST NATIONS TAX COMMISSION



ABOUT THE COMMISSION

- Provides support for over 170 First Nations with tax jurisdiction
- Established in 2005, the Commission consists of ten members, led by Chief Commissioner C.T. (Manny) Jules
- FNTC offices are located in Tk'emlúps te Secwépemc, BC and Ottawa, ON



FNTC AND NALMA



FNTC and NALMA sign MOU in 2012.



FNTC presents at NALMA conferences and regional Land Managers associations.



Sound land management is critical in optimizing First Nation property taxation.



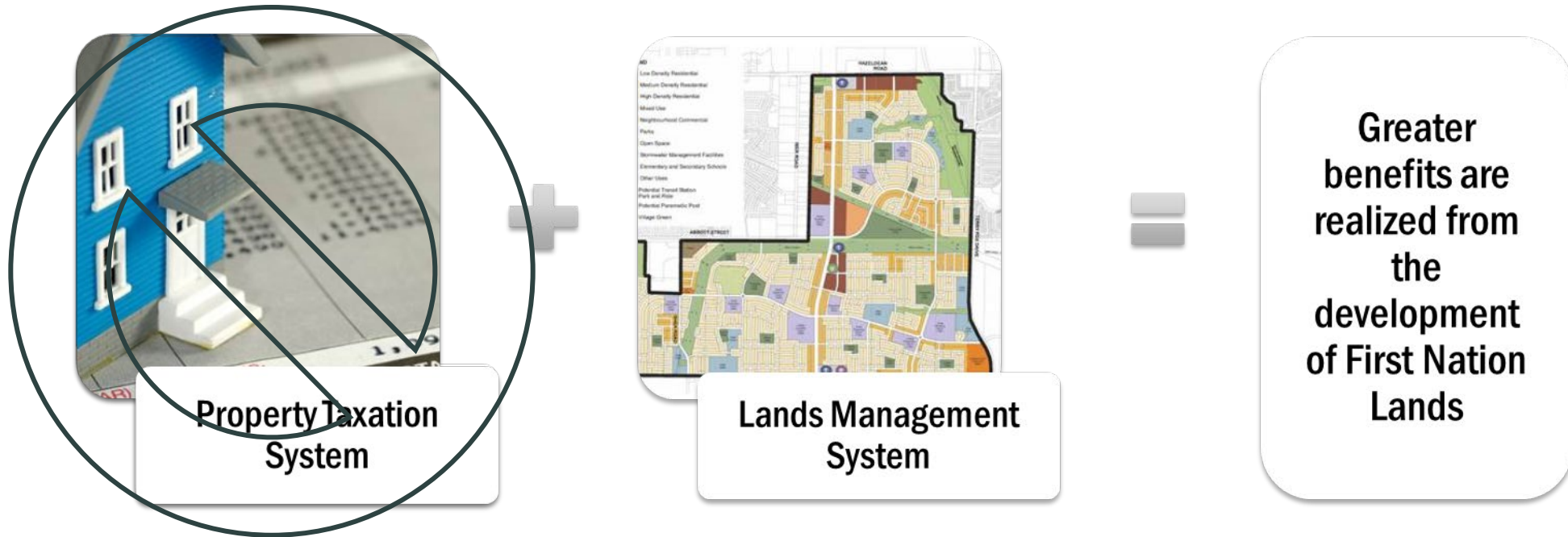
LAND MANAGEMENT AND PROPERTY TAX

TAXATION AND LANDS MANAGEMENT



FIRST NATION OWN SOURCE REVENUES REMAIN LOW

TAXATION AND LANDS MANAGEMENT



FIRST NATION OWN SOURCE REVENUES REMAIN LOW

TAXATION AND LANDS MANAGEMENT



**Property Taxation
System**



**Lands Management
System**



**Greater
benefits are
realized from
the
development
of First Nation
Lands**

FIRST NATION OWN SOURCE REVENUES ARE INCREASED



WHAT IS PROPERTY TAX?

Property tax is an annual tax on the value of land and improvements

Assessments are completed by independent third-party appraisers (e.g., provincial or private assessors).

Governments collect taxes, and those revenues are used to pay for services

Assessed
Value



Tax
Rate



Revenue



WHAT IS FIRST NATION PROPERTY TAXATION?

First Nations exercising their tax powers use either the FMA or s.83 of the Indian Act.

- Very similar to property taxation elsewhere:
 $\text{assessed value} \times \text{tax rate} = \text{revenue}$
- Vast majority of taxable interests on reserve are leaseholds, permits and easements
- First Nations enact laws/by-laws to implement taxation and annual laws/by-laws to maintain taxation



WHY FIRST NATION PROPERTY TAX?

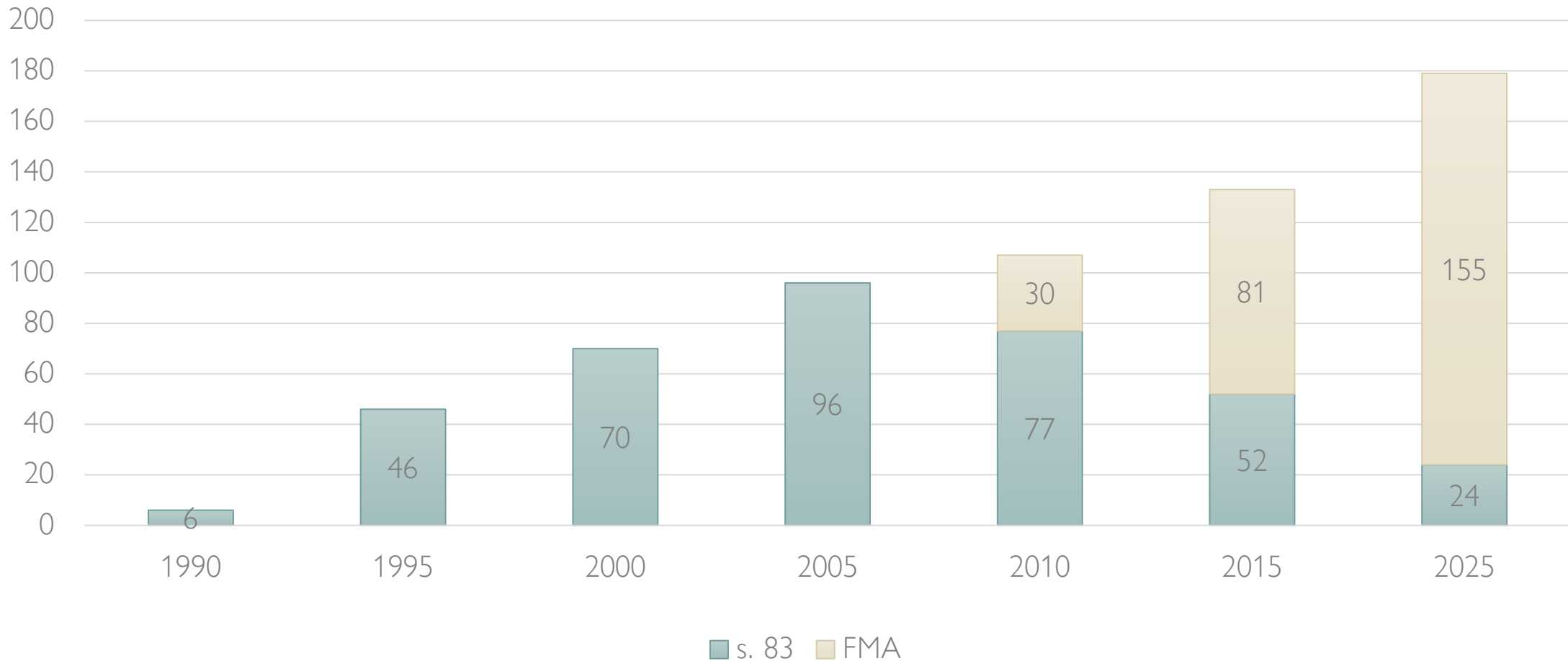
- ✕ Revenue potential
- ✕ Improve services & infrastructure
- ✕ Assert jurisdiction
- ✕ Part of overall economic strategy



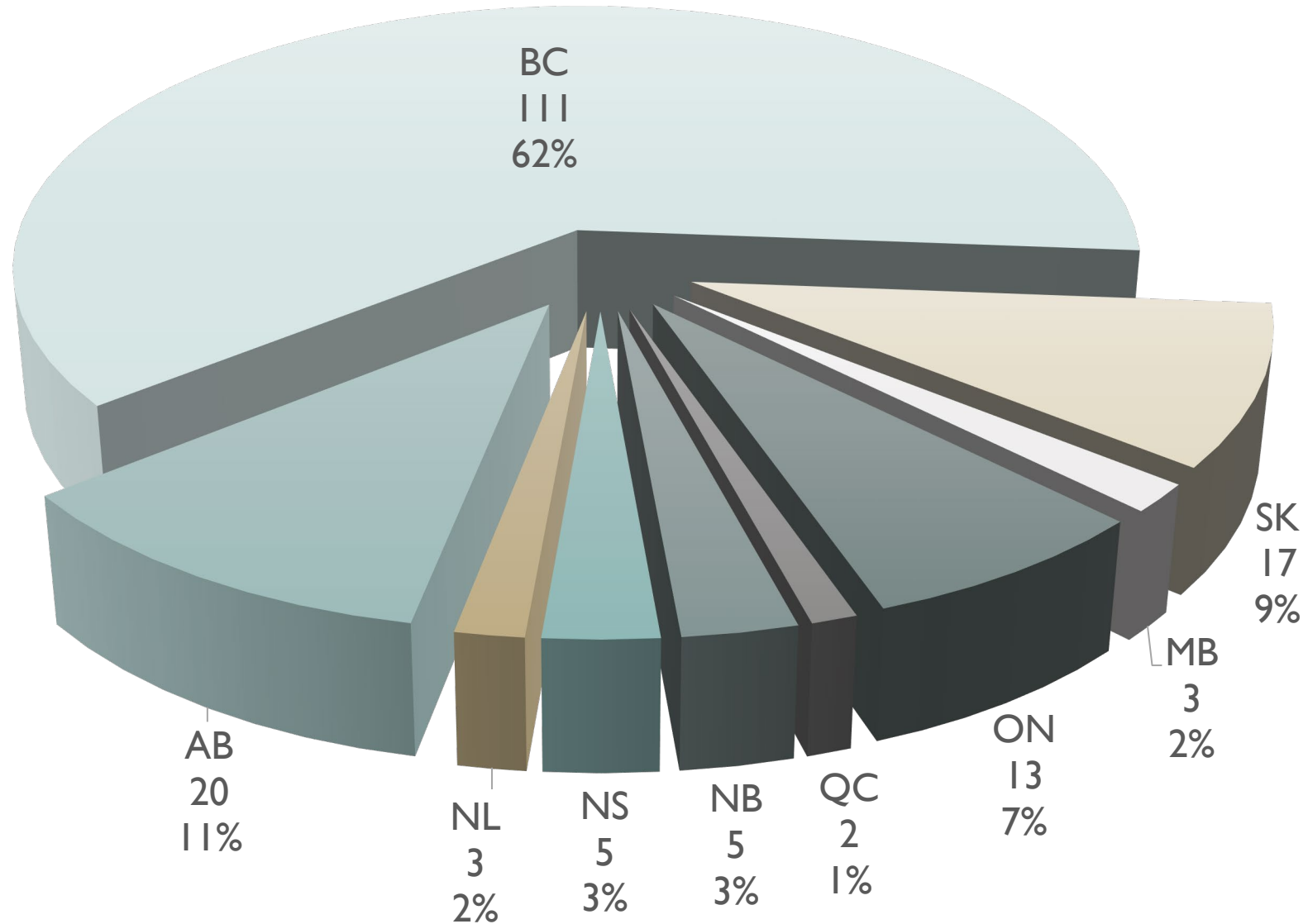
WHAT CAN BE TAXED?

All interests in reserve lands are taxable, subject to exemptions set out in the First Nation's law.

NATIONWIDE: FIRST NATIONS WITH TAX JURISDICTION



FIRST NATION TAXATION: BY REGION, 2025





TYPICAL EXPENDITURES FOR LOCAL SERVICES

Administration

Transportation

Infrastructure

Community Programs

Protective Services

Economic Development



EMERGING ISSUES

FIRST NATIONS RESOURCE TAX

- First Nation-led proposal that would provide First Nations the option to implement a pre-specified tax regime based on land use and resources in their territory or ancestral lands. Would rely on governments ceding tax room to have neutral impact on industry.
- Resource tax system would be established in First Nation law. Distinct taxes for each resource project type, which would be standardized throughout a province or possibly the country.

FIRST NATIONS ASSESSMENT AUTHORITY (FNAA)

- National body to provide assessment services to First Nations.
- Would bring about consistency and improvements in:
 - Levels of property assessment services
 - First Nation access to assessment services
 - Property assessment costs for First Nations
- Could provide other services (e.g., appraisal services to support land management and specific claims, TLEs, section 35 expropriations, etc.).

The background of the slide features a close-up photograph of birch bark, characterized by its light beige color and numerous horizontal, slightly irregular lenticels. A solid teal-colored triangle, pointing towards the bottom right, is superimposed over the left side of the image, creating a modern, geometric design.

FIRST NATION RESOURCES



First Nations Gazette

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of First
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- Delivered by Tulo Centre in partnership with Thompson Rivers University and First Nations Tax Commission
- Next cohort starts February 2026

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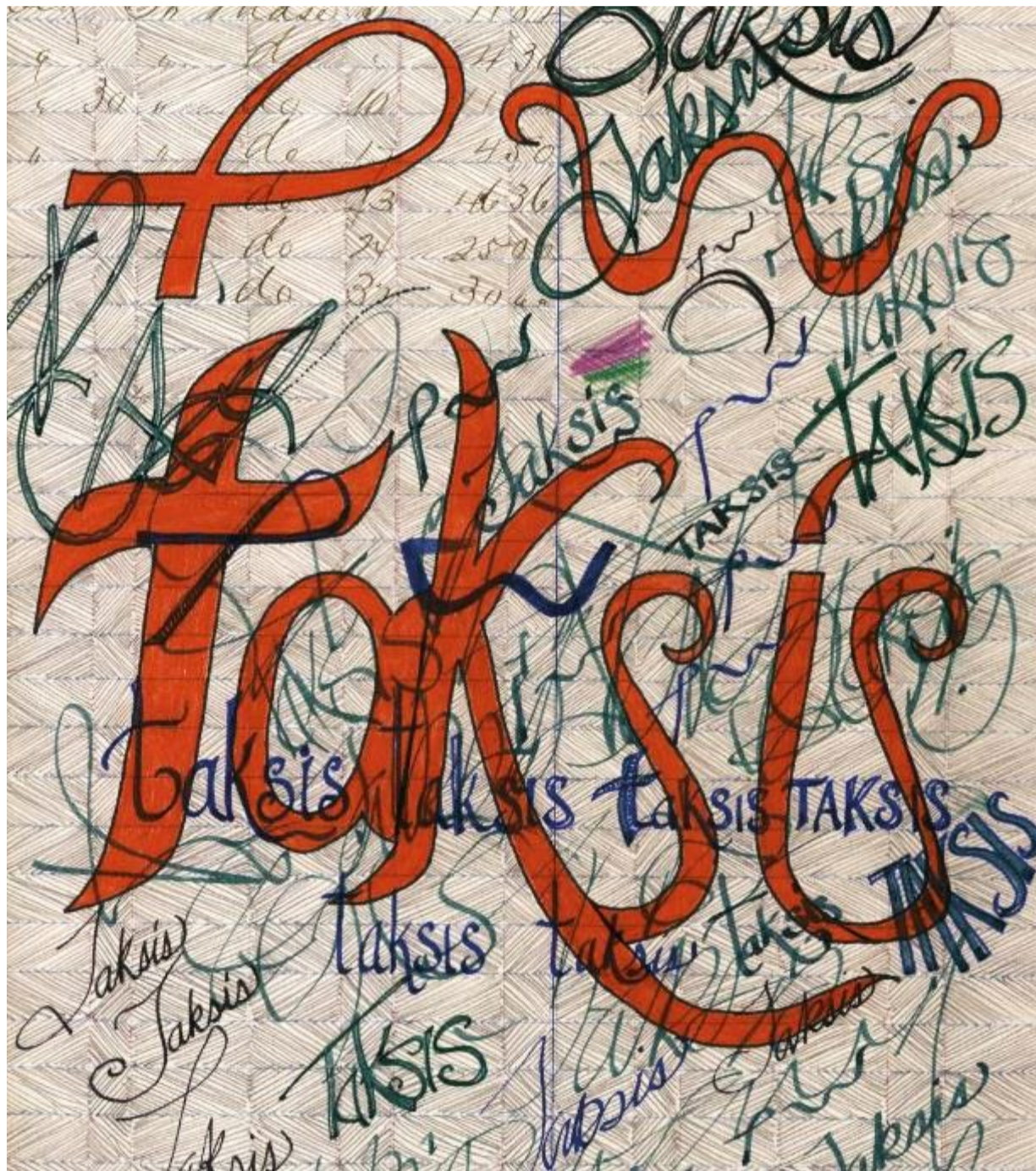
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“Taksis” is from the Chinook language, meaning “tax”



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