



# TK’EMLÚPS TE SECWÉPEMC

## Property Taxation Newsletter 2017

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Property Tax payments received after the August 2, due date will be subject to penalty.

Mail lost or delayed by the post office will be assessed the penalty as the postmark will not be accepted as proof of payment by the due date.

Tk’emlúps te Secwépemc  
Finance Dept.  
#200-330 Chief Alex Thomas Way  
Kamloops, BC V2H 1H1

### HOURS OF OPERATION:

8:00 am  
to  
4:00 pm



### The First Nations Tax Commission

## Chief Commissioner’s Message

### Volume 10, Issue 1 (Summer)

We all know the story of what happened to our land. First Nation leaders have spent generations trying to regain land that was unjustly taken away. It is a shame that so many of us do not know the story of what happened to our tax jurisdiction as well. First Nations collected taxes in traditional times but during the period between 1885 and 1927, we were legislated out of tax fields and we have been fighting to restore those powers ever since.

Our governments still live on tax revenues. That hasn’t changed. What has changed is who collects the tax. For the most part, it is not our governments; it is the federal and provincial governments. The federal government in particular collects the tax and then decides how much we will receive. So you might say transfers from the federal government are second-hand taxes.

Getting our tax jurisdiction back can be as important as getting our land back. So long as we only get second-hand tax, we are going to be last in line for funds. We are going to be letting other people tell us what is and what isn’t a priority and we are going to be subject to their conditions and reporting requirements.

The majority of our revenues should come from taxes we collect ourselves. As first peoples and original governments of these lands, we should be at the front, not the back of the line, for revenues. Right now our governments receive about \$12 billion in second-hand taxes each year and collect about \$250 million in tax. It sounds good, but if we had our share of the national tax jurisdiction we would collect about \$20 billion each year.

Tax jurisdiction is permanent but second-hand taxes, whether they are transfers or revenue sharing, are not. They are discretionary expenditures. Other governments can reduce them, and often have reduced them, when faced with financial trouble.

If we are ever to close the gaps in housing, infrastructure, and health, social services, education and child welfare, we need to first close the tax jurisdiction gap. If we collect our own taxes, we will be able to restore our institutions and jurisdictions. We will also be able to grow our economies, sustain our communities, cultures and identities, and raise the incomes of our citizens. We will be self-reliant. We will be responsible

for our betterment.

This is why I was happy to recently meet the Minister of Finance and the Minister of Indigenous Affairs to discuss how to act on their recent commitment to the United Nations Declaration on the Rights of Indigenous Peoples. We talked about expanding our tax jurisdiction, restoring our institutions of government and moving from transfer-funded to tax-funded services. We discussed practical initiatives and options like the Aboriginal Resource Tax, expanded First Nation sales and tobacco taxation, a First Nation infrastructure institute, increased number of laws in the *First Nations Gazette*, the Tulo Centre of Indigenous Economics and the Indigenous land title proposal.

I believe we have an historic opportunity for positive change. We need the support of all of our institutions to implement our jurisdictions and build our capacity. We need practical First Nation-led proposals. Our communities and citizens need positive options to significantly close the gaps and “create a new and better memory for our children”.



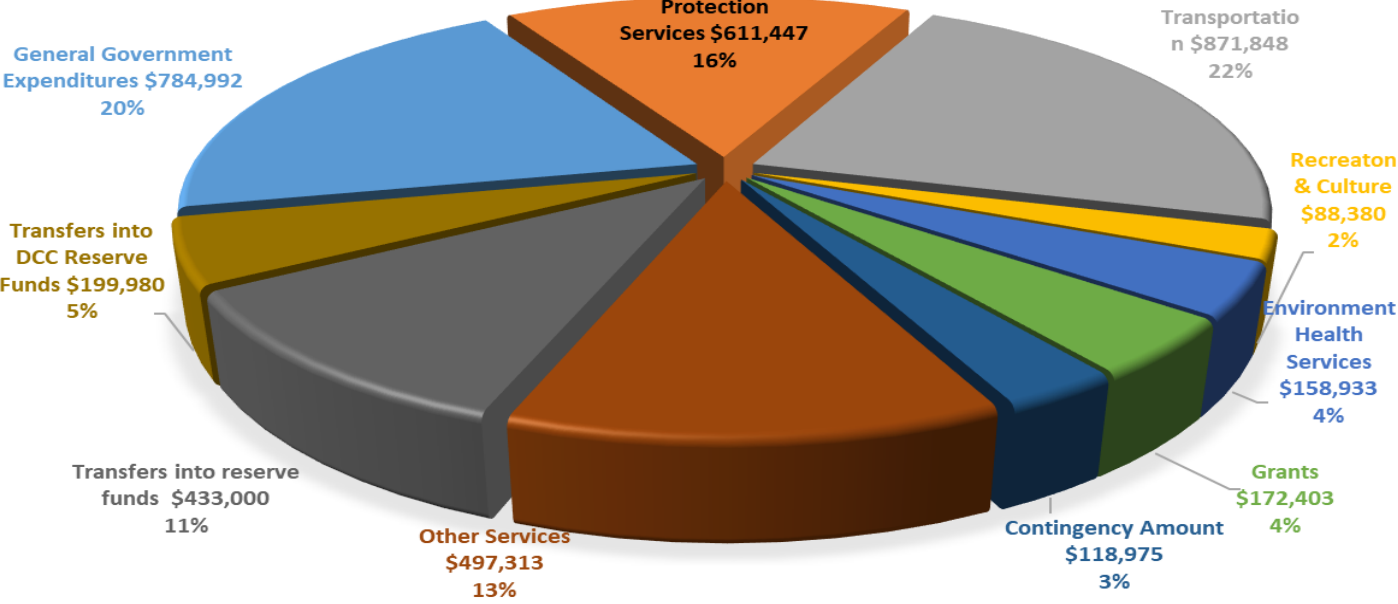
### Chief Commissioner’s Message – Volume 10, Issue 2 (Fall)

This season, the FNTC continues to advocate for the expansion of First Nation jurisdiction. First Nation taxation can be traced back to the earliest of times. Long before the appearance of Europeans in North America, paying tribute for occupying or using someone’s territory was a common practice amongst First Nations in Canada. This form of tax was a concession given in exchange for a privilege. Wealth distribution ceremonies, such as potlatches and giveaway dances, were another form of taxation.

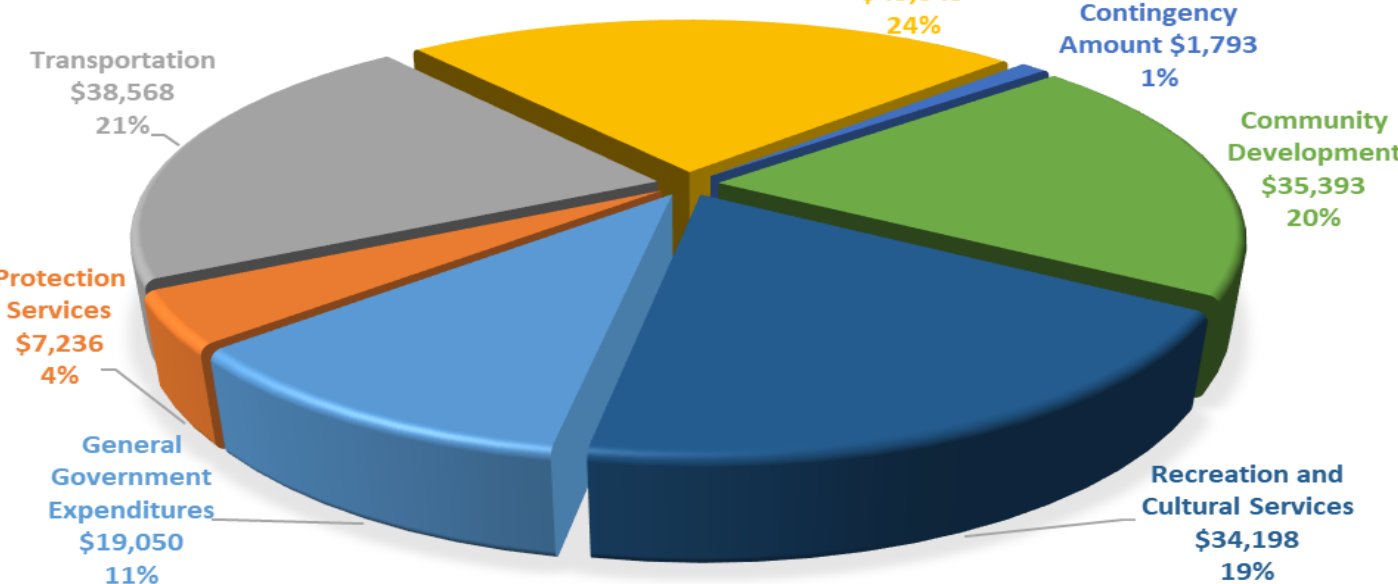
Prior to 1850, First Nations maintained (continued on page 4)

# 2017 Consolidated Property Tax Budget

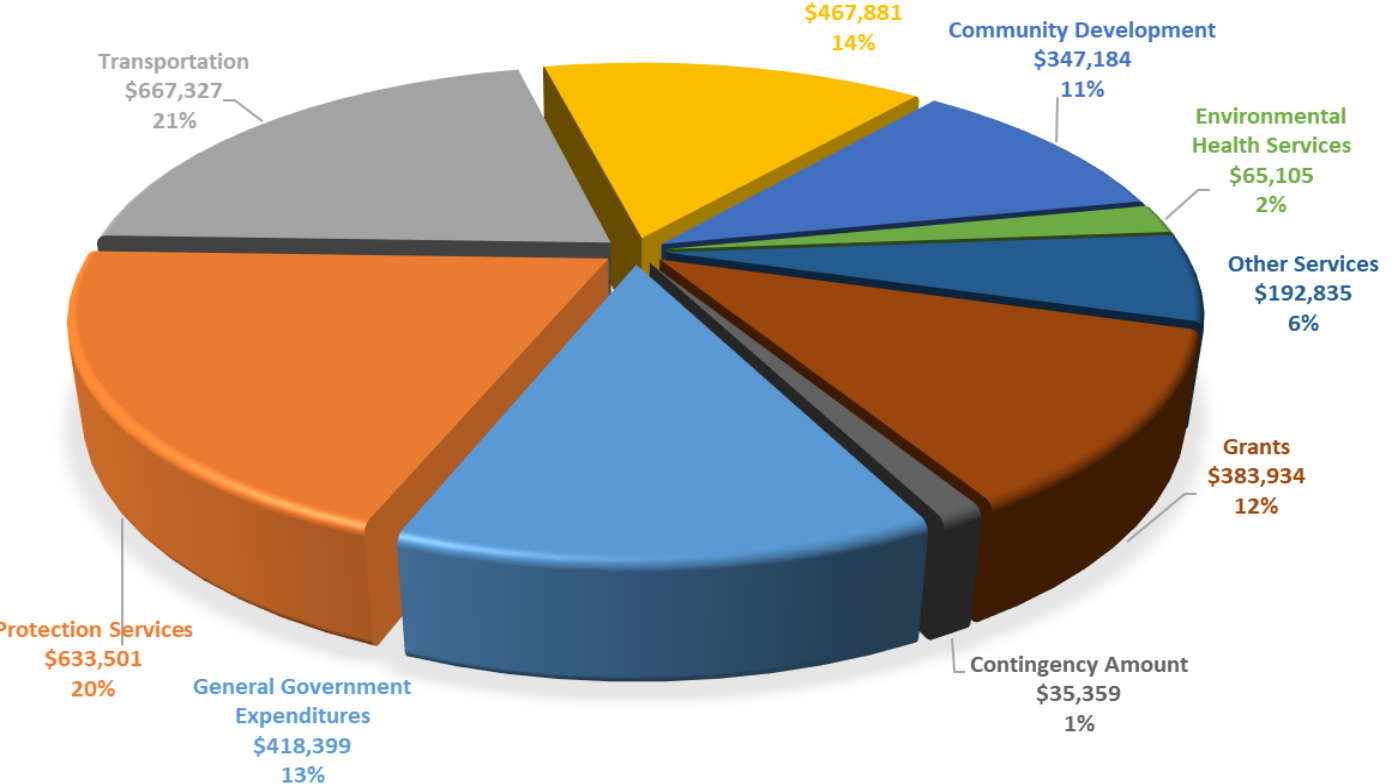
## KIB GENERAL



## PAUL LAKE



## SUN RIVERS







# Community Profile: Tk'emlúps te Secwepemc

There is a Tenants' Associations Meeting held annually for one representative from each tenant association to hear any concerns regarding servicing provided by the band and provide the proposed budget rates & expenditures for the current tax year.

We also meet with the Locatee Landlords for the G&M/ Leonard Estates, Silver Sage, Sage Meadows, Tagish, Paul Lake/Gottfriedson Estates, Wind Chimes, Mountain View Estates, and South Bend Estates discussions included:

- Budget Rates & Expenditures
- Planning & Engineering
- Servicing Agreements
- Collections
- Recycling

**HOURS OF OPERATION:**  
  
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to  
4:00 pm



The effective management of the Tk'emlúps te Secwépemc (TteS) property tax system provides a snapshot of the possibilities when First Nations successfully implement their tax jurisdiction. As the pioneers of taxation authority, TteS has been able to move forward with clear results such as employment, strengthening community and building infrastructure through property tax implementation.

Tax dollars collected go back into the community to improve services including fire protection, policing services in conjunction with the rural detachment, garbage, recycling, snow removal and City of Kamloops user fees for those properties connected to the city's sewer. As well, some property tax dollars go toward strategic planning initiatives and cultural incentives such as the Secwepemc museum, heritage park and the pow wow arbour.

## The Arbour

While TteS has many accomplishments, the visual crowning glory is undoubtedly the arbour. This magnificent structure seats 2,500 people and is home to one of the largest celebrations of Indigenous culture and heritage in Western Canada: the Kamloopa Pow Wow. Thousands of visitors witness the storytelling, song and dance in traditional regalia in this annual celebration. However, the pow wow holds special significance for Tk'emlúpsemc (Kamloops people). It celebrates their heritage, builds community, and teaches children traditions and values.

The first official Kamloopa Pow Wow in the arbour opened on the site in conjunction as part of the 1993 Canada Games. Canada Games athletes, dignitaries, tourists, locals, other First Nations and TteS community members joined together to celebrate the achievement. For many, it was the first public demonstration of their right to proudly celebrate their culture and heritage in a long time.

## The Arbour and Taxation

At that time, the community was already into their second year of collecting tax revenue.

While building the arbour was an organizational and construction feat, proper maintenance ensures it stands for many generations. Ongoing dedication from TteS and property tax revenue make this possible. Currently

property tax dollars contribute each year to the maintenance and improvement of the arbour and grounds.

Since construction, it is estimated TteS has spent well over \$1 million on improvements to the water and sewage systems, landscaping and out buildings, such as washrooms and vendor space. These improvements would not have been possible without property tax. Revenues earned in the community, stay in the community.

The Kamloopa Pow Wow has grown into a major annual event that draws visitors from nearby communities and around the globe. TteS continues to strengthen ties with local businesses and advocates for community fiscal independence. Consequently, the arbour rarely sits idle.

Community members and local residents utilize the spacious grounds for graduations, weddings, funerals, memorials, movies, and trade events, such as RV and boat shows. These continue to generate revenue for TteS and the arbour is now a trusted local venue.

The pride expressed for the arbour goes beyond admiration for a job well-done. It also serves as a reminder of the importance of community and the strength of the Tk'emlúpsemc heritage. The demands of today's world include managing land and assets properly. Just as their ancestors before them, the Tk'emlúpsemc of today will continue to find innovative ways to persevere and prosper. It is in their best interests to direct property tax dollars where they are needed for a thriving community and future.

Through solid governance, Tk'emlúps te Secwépemc will continue to build education, infrastructure and community services for all. Tax revenue is an important vehicle that provides what they need to ensure the physical, mental, emotional and spiritual well-being of the citizens and community as a whole.

"Original article published in the First Nations Tax Commission's quarterly newsletter *Clearing the Path*. Reprinted with permission."





## PROPERTY TAX PAYMENT OPTIONS

### PLASTIQ

You can now make your tax payments to the Tk'emlúps te Secwépemc (formerly Kamloops Indian Band) using your credit card of choice through Plastiq online

Earn the rewards of your credit card to spend on flights, hotel stays, and more

Ready to pay your bill?



Visit:

[www.plastiq.com/13439](http://www.plastiq.com/13439) or

<http://tkemlups.ca/property-tax/>

And follow the simple steps

**Plastiq assesses a 1.99% service fee per transaction**

### Online Banking

- Available at most major banks and credit unions (includes telephone banking)
- Just log in to your online banking and under "Add Payees", search for "**Kamloops Indian Band**". Then select your option
- Check your invoice or statement for your customer/account number or contact Accounts Receivable

### Pre-Authorized Monthly Payments (P.A.P.)

- Monthly Payment Plans ("sign it and forget it")
- Can be modified or cancelled (as per terms of agreement)

Please contact the Finance Dept., Accounts Receivable regarding payment options (250)-828-9861

### Cheque or Money Orders

Please make cheques payable and submit to:

TK'EMLÚPS TE SECWEPÉMC

Accounts Receivable Office

#200-330 Chief Alex Thomas Way

Kamloops BC V2H 1H1

## Chief Commissioner's Message *continued from 1st page*

exclusive control over their citizens, land and finances. With early contact, there was cooperation between tribal governments, the colonial government and religious organizations to build on-reserve infrastructure including roads, mills, schools and housing. Through this period, tribal councils maintained complete control and jurisdiction, making decisions about the type and pace of development and how finances were allocated.

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to  
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### First Nations Gazette

A copy of the Tk'emlúps te Secwépemc Annual Expenditure and Annual Rates Law can be found at the First Nations Gazette website <http://www.fng.ca/>.

Go to "Online Gazette", Part II, Search by First Nation, fill in required areas and year.

By the mid to late 1800s, real property taxation began to emerge in several First Nation communities in Quebec and Ontario. Initially, First Nations collected tax for specific expenditures like the construction of bridges, and later for more general expenditures like the cost of government administration.

However, by 1867, the major taxation elements of the Canadian tax framework were being developed while First Nations tax powers were simultaneously suppressed. The *Indian Act* of 1876 was passed and consolidated existing legislation with respect to First Nations and culminated in the goals of Federal Indian Policy: protection and assimilation.

In 1881, traditional methods of generating revenue through trade were banned through the 'pass and permit' system, which prevented First Nation people from leaving their reserves or trading outside their communities. In 1884 potlaches were banned and then later in 1890, sundances, giveaways and similar ceremonies were also banned.

This era of prohibition led

to a state of dependency on the Government of Canada. It wasn't until modernization of the *Indian Act* in 1951 and discussions in the 1960s regarding property taxation that First Nations began to discuss property tax as a source of revenue independent from the government. It is here where the ideas and efforts from the First Nation leaders in the 1960s took hold and First Nations began to envision a future of increased powers and self-sufficiency.

Great leaps forward in First Nation property taxation have occurred, including the Kamloops Amendment to the *Indian Act* in 1988 and the *First Nations Fiscal Management Act* in 2005.

First Nations collecting property tax are continuing to advance the expansion of tax jurisdiction. The first step is to use all the fiscal tools in the FMA. We are encouraging and supporting FMA First Nations to implement development cost charges, service taxes, fees, property transfer taxes and business activity taxes.

The FMA represents the best way to implement more tax jurisdiction. It provides a First Nation led regulatory framework for our jurisdiction. It provides sample laws, standards and support. It provides accredited university training and tax administration software. It provides a clear path to expand our jurisdiction. Within the next few months, there will be 200 First Nations on the FMA schedule.

Some First Nations and the FNTC are proposing to further expand the FMA to include the FNGST and aboriginal resource tax (ART) revenues. The FNTC has already supported the implementation of many FNGST systems and is also working on pipeline and mining ART proposals with interested First Nations. These options benefit from First Nation institutional support and the FMA framework.

The FMA provides a mechanism for us to link our taxes to our jurisdiction. This means First Nations can have real control over their own services and infrastructure. This means First Nations can improve the outcomes for their members and residents. Property tax jurisdiction was taken away 200 years ago. The FNTC is available to work with First Nations who want to use these powers to restore their jurisdiction.

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