



**Tulo Centre of
Indigenous Economics**



Certificate in First Nation Tax Administration

STUDENT HANDBOOK



Tulo Centre of Indigenous Economics

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Tulo is a not-for-profit education institution that delivers certificate and diploma programs that create the capacity to build the legal and administrative frameworks for markets to work on indigenous lands.

First Nations Tax Commission

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The FNTC is a First Nation public institution whose primary responsibilities include ensuring the First Nation Property Tax system is administratively efficient, harmonized, improves economic growth and is responsive to on-reserve taxpayers. There are First Nations in Canada with property tax powers, responding to community needs and providing services to tens of thousands of property taxpayers.

Thompson Rivers University

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TRU has the important strategic goal to become “The University of Choice for Aboriginal Students and First Nations.” To accomplish this goal, TRU works closely with First Nations and Aboriginal community partners in the development of programs that focus on, among other things, business management, public administration and taxation policy.

This program handbook is current as of September 2020. Note that this handbook may be revised from time-to-time, including during program delivery (in which case you will receive notice of the changes). Also, there may be changes to program requirements and policies that supersede those outlined in this handbook.

Table of Contents

Program Overview	4
Program Approach	5
<i>Who Should Take This Program</i>	5
Benefits	6
<i>To Participants</i>	6
<i>To First Nations</i>	6
Curriculum	7
<i>Required Courses</i>	7
<i>Graduation Criteria</i>	7
<i>Program Delivery</i>	7
<i>Moodle</i>	7
Course and Program Requirements	8
<i>Professional and Ethical Conduct</i>	8
<i>Course Cancellations</i>	8
<i>Withdrawing from a Course</i>	9
<i>Course Attendance</i>	9
Application to Certificate in First Nation Tax Administration	10

Program Overview

This unique educational opportunity – delivered through a partnership between the Tulo Centre of Indigenous Economics (Tulo), Thompson Rivers University (TRU) and the First Nations Tax Commission (FNTC) – has been developed to build the skills and provide tools for First Nation property tax administrators to administer an effective property taxation system.

This program will provide the requisite skills to operate a property taxation system using the *First Nations Fiscal Management Act* (FMA). It will teach students how to establish effective property taxation policies that can be used to promote economic development and economic capacity building. It will teach students a number of skills required to administer and manage a First Nation property tax system. This includes: how to establish the legal framework to support First Nation taxation; how to set tax rates, development cost charges and business taxes; how to ensure appeal processes are fair and transparent; how to operate administrative software; how to administer, collect and enforce the payment of taxes; how to prevent and resolve disputes with taxpayers and other governments; how to develop a successful long-term service agreement with a third party; and how to plan for and finance long-term economic infrastructure projects.

The main objectives of this program are:

1. To build capacity in First Nation tax administrators to fully utilize the new powers within the FMA; and
2. To enhance capacity for economic development and build infrastructure on First Nation lands.

The Certificate in First Nation Tax Administration (CFNTA) and its students are at the forefront of property taxation on First Nation lands. Graduates of this program will be prepared to administer a first-class First Nation property taxation system.

Program Approach

The CFNTA is designed to transfer skills, knowledge and best practices to First Nations who are currently, about to be, or are interested in, implementing a property taxation system. The program is available in a face-to-face (F2F) setting and is designed to help participants develop an understanding of, and the skills required to manage, a property taxation system.

This program, developed and taught by industry leaders, includes real life case studies, relevant multimedia presentations and state of the art activity-based learning. Students are taught with quality, real-world information, and are given opportunities to practice what they have learned in the classroom setting. This approach is intended to impart practical knowledge, skills and confidence, ensuring that students acquire core knowledge and skills needed to work in and develop a First Nation taxation system.

There are varied and diverse requirements of First Nations and tax systems across Canada and the CFNTA has been developed with this in mind. The course material considers the differences, when they occur, and ensures that students are aware of, and understand, these differences.

WHO SHOULD TAKE THIS PROGRAM

This certificate comprises of eight courses that provide a general understanding of the issues in First Nation property tax administration and is intended for First Nation property tax administrators, persons working for First Nations in economic development and/or property taxation, persons with an interest in the field, persons working for firms desiring to do business on First Nation lands, and persons working for other governments with an interest in, or requirement to work with, First Nation property tax systems.

Participants must be have computer skills and be knowledgeable about the Internet, using email and web browsers, and be conversant with computer technology in general. Program participants must also have written and oral fluency in the English language before entering the program.

Benefits

TO THE PARTICIPANTS

As the only property tax administration program for First Nations, this certificate provides many personal benefits including:

- career prospects and advancement;
- personal and professional development;
- flexible schedule and delivery;
- ability to continue working while earning a CFNAE certificate;
- small class sizes;
- learn how to bring all of the components together to excel in property tax administration;
- networking with other students and developing important professional connections; and
- contributing to the development and success of the community.

TO FIRST NATIONS

This certificate provides many community benefits, including:

- confidence that you have a sound property tax system;
- maximizing benefits from FMA legislation;
- the ability to make sound tax and public policy decisions that support economic development;
- developing a competitive advantage and leadership position in the area of economic development;
- developing methods to deliver quality information;
- providing services and certainty to investors;
- helping build a competitive economic infrastructure; and
- helping establish an attractive investment climate on reserve lands.



Curriculum

The program curriculum consists of a series of eight courses focused on providing knowledge and developing skill sets for First Nation property taxation systems. The program administration ensures that the CFNTA program continues to evolve as new resources, information, and best practices emerge.

REQUIRED COURSES

- Introduction to First Nation Taxation
- Assessment and Assessment Appeals
- Establishing First Nation Tax Rates and Expenditures
- Administration: Tax Notices, Collection & Enforcement
- Communications, Taxpayer Relations & Dispute Resolution
- Service Agreements and Joint Contracts
- Development Cost Charges
- Capital Infrastructure and Debenture Financing

The above courses, their content and prerequisites are subject to change. To learn more about these courses, visit <https://www.tulo.ca/taxadministration>.

GRADUATION CRITERIA

To be granted a Certificate in First Nation Tax Administration, participants must successfully complete all required courses, as listed above, with a minimum grade point average of 2.0 (C- average) for each course.

PROGRAM DELIVERY

F2F sessions are normally delivered Monday to Friday, 9 am to 4 pm, and will incorporate lectures, individual and group activities, assignments and quizzes. The courses are normally held on Thompson Rivers University campus in Kamloops, British Columbia, and will encompass a significant amount of reading and self-study, including case studies, lectures and research papers, in conjunction with activities such as group discussions and research. Due to current circumstances, Tulo is currently offering course via virtual learning.

MOODLE

Moodle is a virtual learning system used by the Tulo Centre of Indigenous Economics. We will be using Moodle to post your course material, host presentations, connect through video conferencing, create assignments, facilitate discussions, and more.

Course and Program Requirements

This program has no admission requirements; however, students are required to meet the prerequisite of the courses in the program.

In order for students to be successful in the program, the following pre-requisites are required to take certain program courses and to complete the program:

- Completed Provincial Grade 12 Diploma or equivalent.
- C+ or better in Principles of Math 11 or Applications of Math 12, or MATH 051, or equivalent.
- 73% or better on the combined English 12 and Government exam (within the last five years); or Level 4 on the composition section of the LPI (within the last two years); or completion of ENGL 060; or completion of CESL 053, CESL 054 and CESL 057 with a grade of C+ or better.
- Basic computer literary with Microsoft office applications such as Word and Excel spreadsheets.

Computer upgrading can be undertaken by taking COMP 040 and COMP 050 or equivalents. These are highly recommended but not required.

Students who do not meet the above admission requirements can take courses for which they have prerequisites and start the program on a conditional basis while they complete the pre-requisites (i.e. students can take courses that have no prerequisites and at the same time upgrade their required math, English and computer skills).

PROFESSIONAL AND ETHICAL CONDUCT

The Tulo Centre is a community of students, faculty and staff involved in learning, teaching, research and other activities. All members of this community are expected to conduct themselves in a manner that contributes positively to a respectful environment.

Disruptive, disrespectful, discriminatory, harassing or violent conduct is prohibited, including, but not limited to:

- Assaulting, harassing, intimidating, or threatening, directly or indirectly, another individual or a group
- Endangering the health or safety of others
- Stealing, cheating, misusing, destroying, defacing or damaging any property belonging to Tulo Centre, TRU or any other person
- Disrupting Tulo Centre or TRU facilities, events or activities
- Supplying false information to the Tulo Centre or TRU, or forging, altering or misusing any Tulo Centre or TRU document or record
- Using, possessing or distributing illegal drugs, or engaging in other illegal activity
- Violating provincial liquor laws or TRU campus alcohol policies
- Regular lateness and/or absences

COURSE CANCELLATIONS

The Tulo Centre may cancel courses due to insufficient enrolment or other reasons. If this occurs, participants will be notified and a full refund will be processed (if applicable). The Tulo Centre does not guarantee that a particular course will be offered in a particular term.

WITHDRAWING FROM A COURSE

The Tulo Centre requires a notice of withdrawal from a course at least five business days before the course begins. Notification should be in writing via email (info@tulo.ca) or fax (250-828-9858). Be sure to include student name, course name and start date. Note that withdrawals may result in loss of the FNTC Student Bursary, if applicable, for current and future courses and/or cancellation fees (please refer to the FNTC Student Bursary guidelines).

COURSE ATTENDANCE

The Tulo Centre recognizes the importance of student attendance and participation to succeed in the courses. Due to the nature of the intensive-one-week delivery, 100% attendance is required unless there is an acceptable cause where the student obtains the instructor's authorization for an absence. It is important that students follow all late or absence reporting protocols. As soon as a student determines they are unable to attend a class, they must let their instructor know as soon as possible.

Application to Certificate in First Nation Tax Administration

Applications are processed on a first come, first serve basis. In addition to filling out this form, please ensure you have included the following with your application to the Certificate in First Nation Tax Administration:

A detailed letter of intent that specifies your goals, interests and program expectations. Please comment on your level of computer knowledge and experience (maximum length: 500 words).

Date

TRU Student Number (if currently or formerly as TRU student)

First Name

Last Name

First Nation (if applicable)

Position/Job Title

First Nation Address

City

Province

Postal Code

Work Phone

Mobile Phone

Fax

Email

Signature