

2011/2012

Program Handbook



CERTIFICATE IN FIRST NATION TAX ADMINISTRATION

Tulo Centre of Indigenous Economics | First Nations Tax Commission | Thompson Rivers University

Tulo Centre of Indigenous Economics

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Tulo is a not-for-profit institution dedicated to delivering 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

321 - 345 Yellowhead Hwy
Kamloops, BC V2H 1H1
Tel: 250-828-9857
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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 currently over 120 First Nation in Canada with property tax powers, responding to community needs and providing services to tens of thousands of property taxpayers.

Thompson Rivers University

Box 3010, 900 McGill Rd
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Tel: 250-828-5000
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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 August 2011. Note that future editions of this program handbook will contain changes to program requirements and policies that supersede those outlined in this handbook, except where participants are notified otherwise. In addition, this program will have ongoing changes that are not necessarily included in the program handbook.

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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 skill set for First Nation property tax administrators.

This program will provide the requisite skills to operate a property taxation system using the *First Nations Fiscal and Statistical Management Act (FSMA)*. 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 FSMA
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 high quality First Nation property taxation system.

What is First Nation Tax Administration?

First Nation property taxation is an optional legislative power that a First Nation may choose to exercise. Property tax is a tax on real property, consisting of land and the improvements on the land. On reserve, taxable properties include residential leases, buildings, commercial leases, farming permits, pipelines, transmission lines, [production facilities, towers and railways.

First Nation tax authorities levy and collect taxes in the same manner as other local governments throughout Canada. The First Nation Tax Administrator is the person responsible for the administration of property taxation, taxpayer relations, property tax collections, and the enforcement of payment under the law.

Property taxation on First Nation lands is completed in annual cycles. While the timing of these cycles may vary slightly by province or territory, the main elements are consistent across Canada and include:

1. Assessment on First Nation Lands
2. Setting the Budget and Tax Rate
3. Tax Collection and Enforcement
4. Ongoing Taxpayer Relations

Program Approach

The CFNTA is designed to transfer skills, knowledge and best practices to First Nations who currently are, about to be, or are interested in, implementing a property taxation system. The Program is available in both an online and a face-to-face (F2F) setting and is designed to help participants develop an understanding of and skill set required to run 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 and confidence, ensuring that students acquire core knowledge and skills needed to implement and run a property 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 the students are aware of the differences.

Who Should Take This Program

This certificate comprises of eight courses which 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 economics development and/or property taxation, persons with 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 or requirement to work with First Nation property tax systems.

In addition, participants must be knowledgeable about the Internet, know how to use email and browse the web, and be conversant with computer technology in general. Program participants must also have 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 advancement
- personal development
- flexible schedule and delivery
- ability to continue working while you earn your certificate
- small class sizes
- get to know other students and maintain important professional connections
- learn how to bring all of the components together to excel at property tax administration
- be great at your job
- contribute to the success of your community

Benefits to Your First Nation

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

- trust that you have a sound property tax system
- maximize benefits from FSMA legislation
- ability to make tax and public policy decisions that support economic development
- attain a competitive advantage and leadership position in the area of economic development
- develop methods to deliver quality information
- provide services and certainty to investors
- build a competitive economic infrastructure
- establish an attractive investment climate on reserve



“As a First Nations Property Tax Administrator, Tulo helps to fill in some of my knowledge and build a better understanding of the nature of First Nations property rights and its impact on economic development potential.”

“My experience with Tulo has truly been an eye-opener as a young First Nations person. It is great to be a part of such vision and to participate in longer lasting capacity building and higher learning. The knowledge I have gained through Tulo will stay with me and guide me in my vision of creating success stories on First Nation lands where I come from.”

Curriculum

The program curriculum consists of a series of eight courses focused on providing knowledge and skill set 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.

Program Format and Length

This program is delivered either F2F (courses are one week each) or online (courses are, on average, eight weeks each).

Required Courses

- Introduction to First Nation Taxation, APEC 161
- Establishing First Nation Tax Rates and Expenditures, APEC 162
- Assessment and Assessment Appeals, APEC 163
- Administration: Tax Notices, Collection & Enforcement, APEC 164
- Communications, Taxpayer Relations and Dispute Resolution, APEC 165
- Service Agreements and Joint Contracts, APEC 166
- Development Cost Charges, APEC 167
- Capital Infrastructure and Debenture Financing, APEC 168

The above courses, their content and prerequisites are subject to change.

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, 9am to 5pm, 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.

Online delivery is an online paced course that uses a learning management system that students will access in order to locate learning materials, commentaries, contact their tutor, participate in online discussions, and check for discussion postings and course bulletins that may arise as the students progress through the course.

Both formats encompass a significant amount of reading, including case studies, lectures and research papers on conjunction with activities such as group discussions and research.

Program Fees

There is no fee to submit an application; however a \$2000 deposit is due upon acceptance into the program with the balance due by the program start date. The total tuition is \$ \$5500.00. All fees are payable in Canadian dollars. Participants should be aware that textbooks and materials related to course may constitute an additional cost in some cases. Fees are subject to change. Please call 250-828-9881 or email info@tulo.ca for exact payment due dates and specific payment instructions.

Course and Program Prerequisites

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 are required to be completed in addition to the courses listed in 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% 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 literacy with Microsoft office applications such as word and excel spreadsheets. Upgrading can be done by taking COMP 040 and COMP 050 or equivalents. These are highly recommended but not required.

Students not meeting the above admission requirements can take courses for which they have prerequisites and start the Certificate on a conditional basis. Students can take courses that have no prerequisites and at the same time upgrade their required math, English and computer skills.

Course Descriptions

Introduction to First Nation Taxation, APEC 161

This course is an introduction to First Nation taxation under the authority of the FSMA. It will focus on the economic and fiscal rationale of the FSMA and the workings of the FSMA. It will introduce the FNTC and the other FSMA institutions – the First Nations Finance Authority (FNFA), the First Nations Statistics Institute (FNSI) and the First Nations Financial Management Board (FMB). **2 credits**

- *Prerequisite: None*

Establishing First Nation Tax Rates and Expenditures, APEC 162

This course is a detailed overview of establishing property tax rates through a local services budget. It will focus on estimating local service costs, creating preliminary budgets and working with the council. It will also focus on estimating local revenues and determining, where applicable, tax rate multiples. Although it is intended for First Nation property tax administrators using the FSMA authority, it is applicable to any local government administration. Part of the course will be devoted to using a custom spreadsheet application for local government budgeting and tax rate setting. **2 credits**

- *Prerequisites: (1) An Introduction to First Nation Taxation, APEC 161*

Assessment and Assessment Appeals, APEC 163

This course is an introduction to property markets and property assessment. It will focus on property assessments and assessment appeals in Canada and under the authority of FSMA or s. 83 of *the Indian Act*. It will discuss the FSMA regulatory requirements for assessments and assessment appeals. It is relevant to First Nation and local government tax administrations. **3 credits**

- *Prerequisites: (1) An Introduction to First Nation Taxation, APEC 161*

Administration: Tax Notices, Collection & Enforcement, APEC 164

This course is about managing a First Nation and/or local government tax administration system. It will focus on taxpayer notification, and local revenue billing, collecting and enforcement. Best practices from systems across Canada will be presented along with the regulatory requirements associated with the FSMA. A substantial portion of the course will be devoted to using the FNTC's specialized software for local revenue administration. **3 credits**

- *Prerequisites: (1) An Introduction to First Nation Taxation, APEC 161 (2) Establishing First Nation Tax Rates and Expenditures, APEC 162*

Communications, Taxpayer Relations and Dispute Resolution, APEC 165

This course is about establishing a mutually beneficial working relationship between First Nation tax authorities and taxpayers. It will focus on interest based negotiations, communication templates for taxpayers and media and best practices in taxpayer relations. It will also provide an overview of the informal and formal dispute resolution processes related to FSMA and the FNTC. **2 credits**

- *Prerequisites: (1) Introduction to First Nation Taxation, APEC 161 (2) Establishing First Nation Tax Rates & Expenditures, APEC 162 (3) Assessment and Assessment Appeals, APEC 163 (4) Administration: Tax Notices, Collection & Enforcement, APEC 164.*

Service Agreements and Joint Contracts, APEC 166

This course is about developing service and joint agreements with local governments and/or private partners. It will focus on local service agreements between two local governments or local service agreements private contracts. It will also focus on the delivery of local services or the construction of local infrastructure through public private partnerships. The course is intended for First Nation and local government tax administrators. It will utilize the FNTC's spreadsheet application to assist service agreements negotiation. **2 credits**

- *Prerequisites: (1) An Introduction to First Nation Taxation, APEC 161 (2) Establishing First Nation Tax Rates and Expenditures, APEC 162*

Development Cost Charges, APEC 167

This course is about developing a fair and transparent development cost charge (DCC) system for First Nations or local governments. It will focus on creating DCC systems under the authority of the FSMA and FNTC procedures and standards related to DCCs. It will present DCC best practices throughout Canada. **2 credits**

- *Prerequisites: (1) An Introduction to First Nation Taxation, APEC 161 (2) Establishing First Nation Tax Rates and Expenditures, APEC 162*

Capital Infrastructure and Debenture Financing, APEC 168

This course is about using long term debenture financing as a tool to provide local government infrastructure. It will focus on the regulatory requirements related to long term debentures in the FSMA. It will focus in particular on the legal, planning and policy requirements established by FNFA, the FNTC, the FNSI and the FMB It will present best practices in economic, capital and financial planning. It is required by any First Nation interested in borrowing under the authority of the FSMA. **3 credits**

- *Prerequisites: (1) Introduction to First Nation Taxation, APEC 161 (2) Establishing First Nation Tax Rates & Expenditures, APEC 162 (3) Assessment and Assessment Appeals, APEC 163 (4) Administration: Tax Notices, Collection & Enforcement, APEC 164 (5) Communications, Taxpayer Relation and Dispute Resolution, APEC 165*

Program Policies

The policies in this section apply to students enrolled in the Certificate in First Nation Tax Administration (CFNTA) program.

Changes to Curriculum

The learning objectives, subject areas, topics, instructors and assignments and curriculum of the courses that comprise the CFNTA will change over time to reflect the needs of the program participants, new best practices and technologies, developments in the field of property taxation and the best use of resources. The program may also change in duration, number of instructional hours or requirements for completion. As the curriculum changes, the total cost of the program may also change to reflect the actual cost of program delivery.

Limited Enrolment

A limited number of participants are admitted to the CFNTA program. Admission may be limited due to the availability of the courses, space or instructors. Meeting minimum requirements does not ensure admission into the program.

Availability of Courses

As there are a limited number of participants admitted to each of the courses, please register early to ensure your spot is reserved. Also note that the course schedule may change due to the enrolment or availability of space or instructors.

Academic Integrity

Tulso students have an obligation to fulfill the responsibilities of their particular roles as members of an academic community. They are expected to be honest and forthright in their endeavors. Academic integrity is both highly valued and expected. Forms of academic dishonesty include:

- **Cheating:** an act of deception by which a student misrepresented that he or she has mastered information on an academic exercise that the student has not.
- **Academic Misconduct:** the intentional violation of academic policies and procedures by tampering with grades, taking part in obtaining
- **Fabrication:** intentional use of invented information or the falsification of research or other findings with the intent to deceive.
- **Plagiarism:** the inclusion of someone else's words, ideas or data as one's own work. When a student submits work for credit that includes the words, ideas or data of others, the source of that information must be acknowledged through complete, accurate, and specific footnote references, and, if verbatim statements are included, through quotation marks or block format. By placing his/her name on work submitted for credit, the student certifies the originality of all work not otherwise identified by appropriate acknowledgements.

Attendance

For the F2F programs, Tulo recognizes the importance of student attendance and participation to success in the courses. Due to the nature of the intensive-one-week delivery, 100% attendance is required unless there is acceptable cause and permission for deficient attendance.

Grading System

A standard letter grading system has been established. All final official grades are assigned and reported according to this letter grade system.

Letter Grade	Numerical Grade	Grade Points	Letter Grade Definitions
A+	90 - 100	4.33	Excellent. First Class Standing. Superior Performance showing comprehensive, in-depth understanding of subject matter. Demonstrates initiative and fluency of expression.
A	85 - 89	4.00	
A-	80 - 84	3.67	
B+	77 - 79	3.33	Very Good. Second Class Standing. Clearly above average performance with knowledge of principles and facts generally complete and with no serious deficiencies.
B	73 - 76	3.00	
B-	70 - 72	2.67	
C+	65 - 69	2.33	Satisfactory. Basic understanding with knowledge of principles and facts at least adequate to communicate intelligently in the discipline.
C	60 - 64	2.00	
C-	55 - 59	1.67	Pass. Some understanding of principles and facts but with definite deficiencies.
D	50 - 54	1.00	Minimal Pass. A passing grade indicating marginal performance. Student not likely to succeed in subsequent courses in the subject.
F	0 - 49	0.00	Unsatisfactory. Fail. Knowledge of principles and facts is fragmentary; or student has failed to complete substantive course requirements.
DNC		0.00	Did not complete (DNC) the course, less than 50% of course work completed or mandatory course component(s) not completed

Late Assignments and/or Course Work

The Instructor will provide a deadline for submission of each of the assignments and/or course work.

If a student submits a late assignment, the following deductions will be applied:

1-7 Days Late:	15% deduction
8-14 Days Late:	25% deduction
15-21 Days Late:	35% deduction
21+ Days Late:	DNC (did not complete)

Professional and Ethical Conduct

Tulo do not assume responsibilities which properly rest with adults. It is the policy of Tulo to rely upon the good sense of students to maintain standards of acceptable behaviour.

Tulo prohibits any acts by students attending Tulo, or anyone else, which might cause injury to any person(s) or damage to Tulo property.

Computer Access

For the online delivery option, participants must have a computer with internet access.

Course Cancellations

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

Withdrawing from a Course

Tulo requires a notice of withdraw 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. After proper notification, Tulo will issue a refund if applicable. Note that withdrawals may result in loss of FNTC Student Bursary for current and future courses and/or cancellation fees if applicable. (Please refer to the FNTC Student Bursary guidelines)



Application to Certificate in First Nation Tax Administration Program

Applicants should read and thoroughly understand the Program Handbook before applying to the program. 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).
- Thompson Rivers University application : face-to-face or online version

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

Date

SURNAME (legal)	TRU-OL STUDENT NUMBER										
FIRST NAME (legal) FULL MIDDLE NAME(S) (legal)	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>										

COURSE(S) SELECTION (Complete all information. Incomplete forms will not be processed.) A course requires twelve to fifteen (12–15) hours study time per week.)

COURSE LETTER CODE	COURSE NUMBER	FORMAT: CHECK ONE		COURSE TITLE	FEE	CRN	TERM
		PRINT	WEB				
PREREQUISITES — Indicate how and when you met required prerequisites (failure to include this information may cause registration delays).							

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		PRINT	WEB				
PREREQUISITES — Indicate how and when you met required prerequisites (failure to include this information may cause registration delays).							

<p>REGISTRATION PAYMENT (DEPOSITED ON RECEIPT)</p> <p>Applicants residing outside British Columbia and the Yukon are charged higher fees. Refer to the TRU-OL website or contact Student Services for details.</p> <p>TOTAL FEES PAID (CAD) \$ _____</p> <p><input type="checkbox"/> CHEQUE \$ _____ <input type="checkbox"/> MONEY ORDER \$ _____ <small>Cheque/money order payable to Thompson Rivers University.</small></p> <p><input type="checkbox"/> PASSPORT TO EDUCATION \$ _____</p> <p><input type="checkbox"/> SPONSORSHIP (Attach sponsor's letter of authorization) \$ _____</p> <p><input type="checkbox"/> FULL-TIME FINANCIAL AID/AWARDS <small>(Attach Fee Deferral and Study Contract) \$ _____</small></p> <p><input type="checkbox"/> PART-TIME FINANCIAL AID/AWARDS <small>(Attach application form) \$ _____</small></p>	<p>COURSE MATERIALS</p> <p><small>The cost of course materials is NOT included in the course registration fees. Course materials are purchased separately from the registration through the TRU-OL Online Bookstore at www.cookies.tru.ca/openlearn. Once registered, you will receive a confirmation email providing instructions on how to purchase the required materials.</small></p> <p><input type="checkbox"/> AMERICAN EXPRESS \$ _____</p> <p><input type="checkbox"/> MASTERCARD \$ _____</p> <p><input type="checkbox"/> VISA \$ _____</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td colspan="2" style="text-align: center;">EXPIRY DATE</td> </tr> <tr> <td style="text-align: center; width: 50%;">MONTH</td> <td style="text-align: center; width: 50%;">YEAR</td> </tr> <tr> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table> <p>CARD NUMBER</p> <table border="1" style="width: 100%; height: 20px; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table> <p>NAME ON CARD (print) _____</p> <p>CARDHOLDER'S SIGNATURE _____</p>	EXPIRY DATE		MONTH	YEAR	_____	_____										
EXPIRY DATE																	
MONTH	YEAR																
_____	_____																

Every student accepted for registration with Thompson Rivers University, Open Learning will be deemed to have agreed to be bound by the regulations and policies of the university and of the program, if applicable, in which that student is enrolled, including cancellation, withdrawal, fee penalties, possible refunds, student conduct, and grading.

I hereby certify that the information I have submitted on this form is true and correct. Completion of this signed form permits Thompson Rivers University, Open Learning to request and/or confirm any information necessary to support my registration. Falsification of any documents or information submitted will result in the immediate cancellation of registration at Thompson Rivers University, Open Learning, and this information will be shared with other educational institutions. In signing this form I understand that the information collected on this form is collected under the authority of the Thompson Rivers University Act (BC). The information provided will be used for the sole purposes of registration, consistent with the educational mandate of Thompson Rivers University, and may be shared with those educational institutions that offer programs in association with or in collaboration with Thompson Rivers University, Open Learning. Information placed in my student record will be used for the purpose of admission, registration, record keeping, including release to the TRU Foundation and the TRU Alumni Association for use in affinity programs or for a use consistent with these purposes.

STUDENT'S SIGNATURE _____ DATE _____

MC-103823 V. 06.07.10

Send this completed form and supporting documentation to:

Tulo Centre of Indigenous Economics
321 – 345 Yellowhead Hwy
Kamloops, BC V2H 1H1

Phone: 250-828-9881

Fax: 250-828-9858

Email: info@tulo.ca

Personal information provided on this registration form is collected for the purpose of admission, registration, academic progress, notification of future courses, and operating other Tulo Centre programs. Tulo collects, uses, retains and discloses information to the Thompson Rivers University and First Nations Tax Commission as required to administer the certificate program. Information, in aggregate form only, may also be used for research purposes and statistics.