



## 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](http://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  $\frac{1}{4}$  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







## 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.





- 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

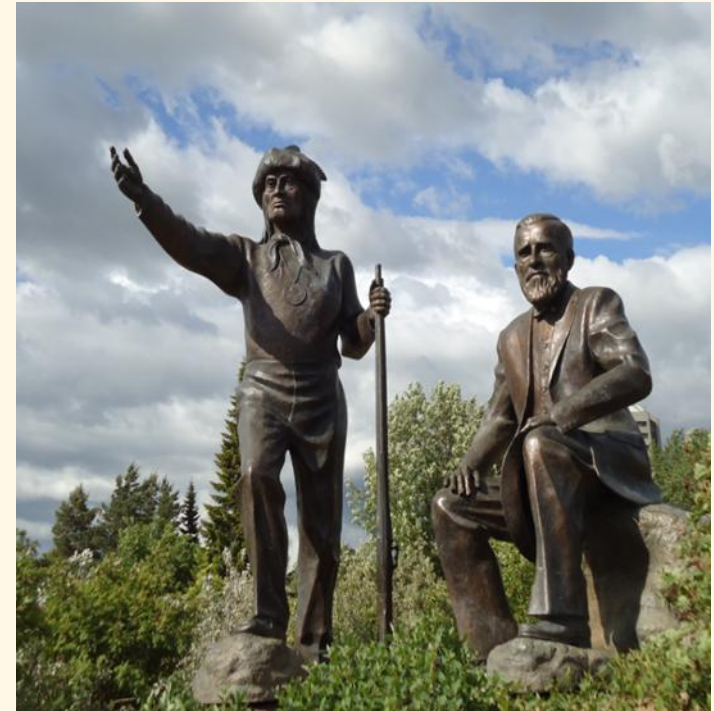
- Rated Golf Digests best new golf course in 2004 this Award winning course is the result of a partnership between WDFN, Muskeg Lake Cree Nation and Lac La Ronge Indian Band.





## 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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