



CHIPPEWAS OF GEORGINA ISLAND TAXPAYER COMMUNICATIONS POLICY

Chippewas of Georgina Island First Nation (“GIFN”) has implemented its property tax jurisdiction by enacting property tax and assessment laws under the *First Nations Fiscal Management Act*.

Taxpayers are an important part of the GIFN property tax system. This Taxpayer Communications Policy is intended to help build and maintain strong taxpayer relationships and provide guidance to the GIFN tax administrator by establishing communications and notification processes and opportunities for taxpayer and cottager association participation so that taxpayers can be heard and have input into decisions that affect them.

APPLICATION

This Taxpayer Communications Policy establishes a framework and guiding principles for communications and public input processes between GIFN and its property taxpayers and cottager associations.

PRINCIPLES

The Taxpayers Communications Policy is intended to ensure that the GIFN property taxation systems reflect the following principles:

Fairness:

Provide opportunities where taxpayers are heard and can influence decisions that affect them and operate in a fair and unbiased manner to build and maintain trust.

Accessibility & timeliness:

Provide accurate, timely and understandable information to taxpayers, and work to minimize any geographic, financial or linguistic barriers to taxpayer participation

Accountability & transparency:

Establish procedures that are transparent so everyone knows what to expect and ensure that approaches are durable, stable, and long lasting.

Efficiency:

Maximize efficiency and ease of operation for taxpayers and GIFN.

Responsibility:

GIFN has jurisdiction and responsibility for governing GIFN lands.

POLICY

1. Ongoing Communication with Taxpayers

Open Communications

1.1 GIFN is committed to maintaining open communications with property taxpayers and other stakeholders during regular business hours regarding the GIFN property tax system and local services provided with property tax revenues. Inquiries, comments and concerns should be initially directed to the GIFN tax administrator.

1.2 Where a taxpayer or cottager association concern has not been resolved by the tax administrator, the tax administrator will refer the matter to the GIFN Councillor whose portfolio includes property tax.

Web site

1.2 GIFN will ensure that the property tax page of the GIFN web site www.georginaisland.com is maintained and updated, and includes contact information for the GIFN property tax administrator.

Communication Methods

1.3 The primary communication method between the GIFN tax administrator and each taxpayer is through Canada Post to the taxpayer's mailing address.

GIFN Property Tax Administration Email Contact List

1.4 In addition to other communication methods, GIFN will maintain an optional property tax administration email contact list to be able to provide notices and other information to taxpayers in a timely and efficient manner.

Access to Documents

1.5 Taxpayers may review the annual local revenue budgets, municipal service contracts, local revenue account audits, the assessment roll, Council resolutions related to GIFN property tax, and laws and other documents directly relevant to GIFN property tax at the GIFN Band Office during normal business hours. Additionally, GIFN may develop a password access system to provide access to documents from the property tax administration web page.

2. Annual Local Revenue Budgets, Annual Rates Laws and Annual Expenditure Laws

Draft Local Revenue Budgets

2.1 The GIFN tax administrator will prepare draft annual local revenue budgets for each tax district for the services to be paid for with property tax revenues during the property tax year.

Note: In 2018, it is anticipated that the draft annual local revenue budget will be prepared by October 1 in anticipation of the 2019 taxation year. In 2020, and subsequent taxation years, it is anticipated that the draft annual local revenue budget will be prepared by April 1. (Interim Tax notices are mailed March 1 and due April 1)

2.2 The draft annual local revenue budgets will be reviewed with the Taxpayer Advisory Body, so that the Taxpayer Advisory body may communicate taxpayer priorities and suggest changes or improvements to local services.

Note: In 2018, it is anticipated that the Taxpayer Advisory Body will meet the week of October 15, in anticipation of the 2019 taxation year. In 2020, and subsequent taxation years, it is anticipated that the Taxpayer Advisory Body will meet the week of April 15.

Notice of Proposed Annual Rates and Expenditure Laws

2.3 GIFN Council will approve the proposed annual rates and expenditure laws for a 10 business day notification period.

Note: In 2018, it is anticipated that Council will approve the proposed annual rates and expenditure laws by Nov 15, in anticipation of the 2019 taxation year. In 2020, and subsequent taxation years, it is anticipated that Council will approve the proposed annual rates and expenditure laws by April 30.

2.4 Notice of the proposed annual rates and expenditure laws will be provided by the following methods:

- a) posting the notice and a copy of the proposed annual rates and expenditure laws on the GIFN web site;
- b) posting a notice on the First Nations Gazette web site;
- c) emailing the notice and a copy of the proposed annual rates and expenditure laws to the members of the Taxpayer Advisory Body, and to the cottagers associations; and
- d) emailing the notice and a copy of the proposed annual rates and expenditures laws to those listed on the property tax administration email contact list.

2.5 Notice of the proposed annual rates and expenditure laws will invite comments to be provided to the GIFN tax administrator via email before the end of the notification period and Council will consider any email comments received before enacting the annual rates and expenditure laws.

Note: A copy of the proposed 2019 annual rates and expenditure laws will be included with the initial tax notice that will be mailed on March 1, 2019.

Note: The GIFN Property Tax Law requires Council to adopt annual rates and expenditure laws on or before May 14 in each taxation year, so that final tax notices can be prepared and mailed by June 30. Annual rates and expenditure laws must be approved by the FNTC.

3. Coordination of Taxpayer Interests

Cottagers Associations

3.1 GIFN hereby recognizes the following cottagers associations as representing the interests of their members as GIFN property taxpayers:

- a) Snake Island Cottagers Association;
- b) Fox Island Cottagers Association; and
- c) Georgina Island Cottagers Association.

3.2 GIFN will work with the cottagers associations to ensure coordination, communication, and influence between taxpayers and GIFN.

Taxpayer Advisory Bodies

3.3 The Georgina Island Taxpayer Advisory Body is hereby established, to be made up of the following members:

- Two members from the Georgina Island Cottagers Association
- One member who is a cottager from the North or West Side of Georgina Island
- One member who is a cottager from the East or South Side of Georgina Island
- One member who is a commercial taxpayer
- The GIFN tax administrator
- The GIFN Band Manager.

3.4 The Snake Island and Fox Island Taxpayer Advisory Body is hereby established, to be made up of the following members:

- Two members from the Fox Island Cottagers Association
- Two members from the Snake Island Cottagers Association
- One member from Snake Island who is not a member of SICA
- The GIFN tax administrator
- The GIFN Band Manager.

3.5 Each taxpayer advisory body shall meet at least twice per year to provide advice to the tax administrator and ensure taxpayers are heard and can influence decisions that affect them. At the conclusion of each TAB meeting, members will determine if and when a follow up meeting required.

3.6 Following a meeting of each taxpayer advisory body, the tax administrator will provide a meeting report, including any recommendations, to Chief and Council, and report any feedback received to the members of the taxpayer advisory body.

3.7 The GIFN tax administrator will circulate an agenda in advance of each meeting, and will chair the meeting.

3.8 Meetings of each taxpayer advisory body may take place in person or via conference call.

3.9 For clarity, GIFN has not relinquished nor delegated any of its statutory authorities to the taxpayer advisory body.

This policy is established and in effect as of October 1st, 2018.

All inquiries respecting this policy should be directed to:

Stephanie Big Canoe, Tax Administrator
705-437-1337 x 2225
email: stephanie.bigcanoe@georginaisland.com