/ Language / of the Land

NISGA'A FINAL AGREEMENT / Implementation Report 2018-2019



The Nisga'a Final Agreement is British Columbia's first modern treaty. A landmark in the relationship between Canada and its First Nations peoples, the Treaty came into effect on May 11, 2000. The governments of Canada, British Columbia, and the Nisga'a Nation are partners in the Nisga'a Final Agreement (the Treaty), which sets out Nisga'a Lands and the Nisga'a people's right of self-government. Because three governments share responsibility for the Treaty, an implementation committee was formed to provide a forum for the partners to discuss its implementation. This report summarizes the progress made in the nineteenth year of the Treaty, from April 1, 2018 to March 31, 2019.

Nisga'a / A People, A Language, A Way of Life

During the 19th and 20th centuries, Nisga'a children were removed from their families.

"As these people came back from residential schools, the elders realized there was something wrong with them. They were neither white nor Nisga'a. They were in between, in sort of a vacuum. One thing was most notable they had forgotten their language. There is no more effective way to undermine a culture than to destroy its language."

WAHLIN SIM'OOGIT AXDII WIL LUUGOODA / BERTRAM MCKAY EDUCATOR, STATESMAN, RESPECTED NISGA'A ELDER

/ Wise Counsel

The wisdom of the elders has helped guide and inspire the Nisga'a Nation since time immemorial. In 2000, the Nisga'a Nation formalized this role by establishing the Council of Elders as a part of its government, recognized both in the Nisga'a Constitution and as a part of the landmark Nisga'a Final Agreement.

The Council of Elders offers guidance and advice to the Nisga'a Lisims Government on matters of Nisga'a language, culture, traditional practices, and values. It is comprised of an elected Chairperson, eight appointed members, and eight alternates who serve two-year terms. It is unique among self-governing First Nations in Canada.









/ Year of Indigenous Languages

The United Nations Educational, Scientific and Cultural Organization (UNESCO) declared 2019 the International Year of Indigenous Languages. Answering that call, the Nisga'a Council of Elders developed a Strategic Plan for the Revitalization of Nisga'a Language, Culture, and Traditional Practices. This plan was submitted to the Government of Canada's Department of

Heritage during consultations on the federal government's proposed Indigenous Languages Act, which provides for collaboration between Canada and Indigenous groups or governments as they work to revitalize or strengthen their languages. The Indigenous Languages Act was granted Royal Ascent in 2019.

Nisga'a Ńuuṁ

/ We are Nisga'a









/ A Dream Takes Shape

As a result, the Government of Canada committed to investing \$1 million per year for six years to aid the Nisga'a Nation in its efforts to revitalize its language, culture, and traditional practices. This investment, together with additional funding from Canada, will go toward the creation and operation of a new Nisga'a Language and Culture Centre in Laxgalts'ap beside Hli Goothl Wilp-Adokshl Nisga'a, the Nisga'a Museum.

A long-held dream of the Council of Elders, the Nisga'a Language and Culture Centre will be a place where everyone can come together to celebrate all that is Nisga'a and share these gifts with the world.

Our Land

K'alii-Aksim Lisims (the Nass River) flows through a land of sacred mountains and dense forests on Canada's Pacific Coast. The Nisga'a people have lived in the Nass River Valley since before recorded time. Today, the Nisga'a Nation includes more than 7,728 people residing in the Nisga'a Villages of Gingolx, Laxgalts'ap, Gitwinksihlkw, Gitlaxt'aamiks (formerly New Aiyansh) and beyond the Nass Valley in Terrace, Prince Rupert/Port Edward, Greater Vancouver, and across North America.

Our Treaty

May 11, 2000, marked the end of a 113-year journey – and the first steps in a new direction. On that date, the Effective Date of the Nisga'a Final Agreement, the Indian Act ceased to apply to Nisga'a people (except for the purpose of determining whether an individual is an "Indian"). The Nisga'a Final Agreement is the first treaty in British Columbia to provide constitutional certainty in respect of an Aboriginal people's Section 35 right to self-government. The Treaty recognizes Nisga'a Lands (2,000 square kilometres) and opens the door for joint economic initiatives in the development of the Nisga'a Nation's natural resources. An example of hope, trust, and cooperation, the Nisga'a Final Agreement is being studied by governments and Aboriginal people the world over.

Our Government

Proud British Columbians and Canadians, Nisga'a citizens are responsible for building and maintaining their own institutions. The Nisga'a Nation is represented by the Nisga'a Lisims Government (NLG) – a modern, forward thinking administration based on traditional culture and values. Nisga'a Government has the authority to pass laws on a broad range of matters. At the same time, Nisga'a lawmaking authority is concurrent with federal and provincial authority. Designed to assure democracy, transparency, and accountability, Nisga'a Government is comprised of NLG, the four Nisga'a Village Governments, and three Nisga'a Urban Locals.

Our Vision

'Sayt-K'ilim-Goot: one heart, one path, one nation." NLG is committed to ensuring its programs, services, and day-to-day operations reflect this vision.

In the spirit of Sayt-K'ilim-Goot, the Nisga'a Nation is a place where:

- our Ayuuk, language, and culture are the foundation of our identity;
- learning is a way of life;
- we strive for sustainable prosperity and self-reliance;

- + we inspire trust and understanding through effective communication;
- our governance and services evolve to meet our people's needs.

Nilhl gan aluut'aahl naa nuum wil dip hooxhl Ayuukhl Nisga'a ganhl lip algaxam ganhl lip wilaa loom / Our Ayuuk, language, and culture are the foundation of our identity

NISGA'A CULTURE & HERITAGE

The Nisga'a Lisims Government is committed to protecting and promoting Nisga'a culture in all aspects of society. Ayuukhl Nisga'a – the ancient laws and customs of the Nisga'a people – informs, guides, and inspires Nisga'a culture. The Nisga'a Constitution provides that Simgigat (chiefs), Sigidim haanak (matriarchs), and respected Nisga'a elders advise Nisga'a Government on matters relating to the traditional values of the Nisga'a Nation through the Council of Elders, and that Nisga'a Government must respect and encourage the use of the Nisga'a language and the practice of Nisga'a culture.

Ayuukhl Nisga'a Department

The Ayuukhl Nisga'a Department (AND) protects, preserves, and promotes Nisga'a language, culture, and history. This is achieved through:

- developing and maintaining a catalogue system for Nisga'a archives;
- digitizing audio interviews with elders and past leaders;
- resource and administrative support for the Council of Elders and various government committees;
- collaborating and supporting various language and culture initiatives by various NLG stakeholders;

- researching, interpreting, and developing documentation as it relates to Nisga'a culture and history;
- supporting the Integrated
 Strategic Plan for Family Wellness;
- planning and coordinating Elders and Youth Workshops;
- supporting other NLG language and culture initiatives.

During the reporting period, AND undertook the following.

- Nisga'a Language Revitalization Plan
 Priorities were identified through
 community consultations in all four
 Nisga'a Villages and three Urban Locals.
 The Interim Nisga'a Language and Culture
 Authority met to review information
 collected and presented it to the Council
 of Elders for recommendation.
- Nisga'a Youth and Elder workshops provided an opportunity for the Council of Elders to pass on knowledge. AND, the Council of Elders, and the Director of Communications and the Youth Engagement Coordinator hosted the third Youth and Elders workshops in Gitwinksihlkw.
- AND applied for and received Language and Culture grants from First Peoples Cultural Council to support a variety of initiatives including the community consultations.
- AND received a First Peoples'
 Cultural Council Language Sharing
 Grant (\$15,000).

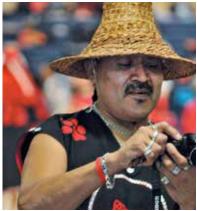
Anhluut'ukwsim Laxmihl Angwinga'asa'anskwhl Nisga'a / Nisga'a Memorial Lava Bed Park

Nisga'a Memorial Lava Bed Park – the first provincial park managed jointly by a First Nation and British Columbia – offers spectacular natural features and a dramatic introduction to Nisga'a culture. The Nisga'a alkali basalt flow is one of the youngest and most accessible volcanic features in the province. With a 16-site vehicle campground, picnic areas, visitor information centre, boat launches, and short hikes, the park offers visitors a wide variety of activities and a chance to learn more about Nisga'a culture and the natural history of the region. British Columbia funds an annual agreement for park services and maintenance (\$45,000).

Nisga'a Museum

Hli Goothl Wilp-Adokshl Nisga'a, the Nisga'a Museum, is the permanent home of the Ancestors' Collection – over 300 Nisga'a artifacts that have been repatriated through the Nisga'a Final Agreement. Hli Goothl Wilp-Adokshl Nisga'a means "The Heart of Nisga'a House Crests," a name that celebrates the importance of Nisga'a tribes and tribal crests in Nisga'a society. With a design inspired by traditional Nisga'a longhouses, feast dishes, and canoes, the 929 square metre facility contains exquisitely carved masks, bentwood boxes, headdresses, and soul catchers acquired from the Nass Valley during the late nineteenth and early twentieth centuries. A permanent home for the preservation and celebration of all that is Nisga'a, the Nisga'a Museum is becoming a centre of research, learning, and cultural tourism in northwest British Columbia.









Ts'im ganwilaak'ils wil luusisghl gandidils / Learning is a way of life

NISGA'A EDUCATION

The Nisga'a Nation is committed to improving its education system, helping adult learners gain more training, and encouraging all Nisga'a to engage in lifelong learning to help build the economy and strengthen Nisga'a society.

Nursery Education

The Nursery program is delivered through the four Nisga'a Village Governments and provides Headstart, Pre-school, and Daycare programs. Early Childhood Educators organize and plan local events, initiatives, and training for families and staff. Lisims Early Learners Partners (LELP) collaborate with Nisga'a Children and Family Services, Nisga'a Child Support Services, School District 92, Social Development, and Nisga'a Lisims Government Programs and Services. LELP has contributed to the collaboration of Welcome Baby Blanket Ceremonies, Strawberry Festival, and Welcome to Kindergarten events that support first steps in the process of lifelong learning.

Primary & Secondary Education

On Nisga'a Lands, primary and secondary students are served by School District #92 (Nisga'a), part of British Columbia's publicly funded school system. The school board consists of four Nisga'a members (representing each Nisga'a Village) and one non-Nisga'a member.

NLG works in partnership with the school district to foster and protect Nisga'a language and culture while seeking to raise the standard of education for all Nass Valley youth.

During the reporting period, British Columbia allocated to School District #92 (Nisga'a) a total of \$7.534,078 in operating funding for the 2018/2019 school year. School District #92 (Nisga'a) also received \$133,868 in CommunityLink payments, which helps provide services such as breakfast and lunch programs, community school programs, school-based support workers, and counselling for at-risk children and youth.

B.C. Performance Standards

The standard of education at School District #92 (Nisga'a) has been guided by policy and legislation, including the *School Act* and the English Language Arts K-7 Integrated Resource Package. School District #92 is moving towards B.C. Performance Standards. Developed for voluntary use in British Columbia schools, the B.C. Performance Standards describe the professional judgments of a significant number of educators about standards and expectations for the following key areas of learning:

- + Reading and Writing;
- Numeracy;
- + Social Responsibility;
- Information and Communications Technology Integration;
- Healthy Living.

Combined Post-Secondary enrollment and completion rates of Nisga'a citizens*

YEAR	ENROLLMENT		COMPLETIO	N RATE %
	FEMALE	MALE	FEMALE	MALE
2018-2019	112	68	40%	78%
2017-2018	165	100	32%	71%
2016-2017	146	85	51%	54%
2015-2016	130	74	51%	70%
2014-2015	118	132	57%	66%
2013-2014	135	166	49%	56%
2012-2013	145	72	54%	65%
2011-2012	153	128	66%	85%
2010-2011	169	107	53%	65%
2009-2010	144	87	70%	75%
2008-2009	128	92	48%	52%
2007-2008	152	104	49%	47%
2006-2007	126	58	42%	47%

^{*}Who were eligible to graduate. Includes university, college, Open Learning Agency, institutes, & private post-secondary institutions.

Post-Secondary Education

The Nisga'a Post-Secondary Education Funding Policy's mission is to assist Nisga'a citizens, ordinarily resident in Canada, in embracing the principles of academic freedom and responsibility. This is achieved by maintaining Nisga'a identity

and cultural values and by ensuring access to high-quality education that responds to the Nisga'a Nation's diverse community, leadership, and self-government needs. During the reporting period, over 200 students were sponsored for post-secondary education funding.











"We commit ourselves to the values of our Ayuuk, which have always sustained us and by which we govern ourselves, and we each acknowledge our accountability to those values, and to the Nisga'a Nation."

DECLARATION OF THE NISGA'A NATION

Wilp Wilxo'oskwhl Nisga'a Institute

Wilp Wilxo'oskwhl Nisga'a Institute (WWNI) is a not-for-profit, community driven, student focused Indigenous post-secondary and training institute that works in four areas: academic, vocational and technical, and continuing community education. Through partnerships with a number of public post-secondary institutes, including a Federated Agreement with the University of Northern British Columbia (UNBC), WWNI delivers a range of programs and training opportunities, including: Master of Arts First Nations Studies, Bachelor of Arts (First Nations Studies), University/College preparation, Grade 12 achievement, vocational/technical training, and continuing education programs.

Nisga'a Language and Culture courses continue to be WWNI's most subscribed courses. To date, WWNI has recorded 1,720 course completions in Nisga'a Culture.

During the reporting period, WWNI reported 143 course enrolments in academic programs and 51 course enrolments in vocational and technical programs. Since WWNI's incorporation in 1993, graduates have earned the following credentials.

ACADEMIC

- + 1 Master of Arts (FNST) Degree with Distinction
- 51 Bachelor of Arts
- + 2 Bachelor of Science (most coursework through WWNI)
- + 1 Bachelor of Commerce (most coursework through WWNI)
- + 1 Education Diploma in Nisga'a Language and Culture
- 3 Honorary Doctorate of Laws
- 1 Professor Emerita
- 1 Honorary Nisga'a Studies Certificate

ACADEMIC CERTIFICATES

- + 60 Nisga'a Studies Certificates
- + 15 First Nations Language Nisga'a Certificates
- 59 General First Nations Studies Certificates

VOCATIONAL/TECHNICAL CERTIFICATES

199 (various)

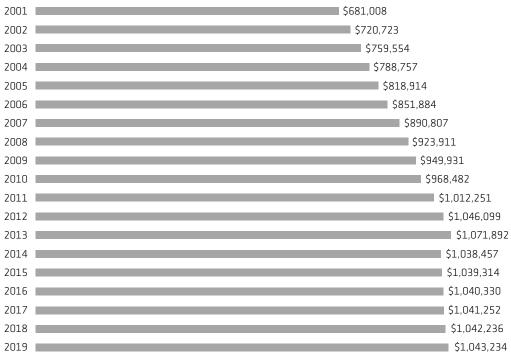
WWNI Funding Sources

NISĢA'A LISIMS GOVERNMENT	\$122,127
NISGA'A NATION FFA - CANADA	\$487,097
NISÇA'A NATION FFA — BRITISH COLUMBIA	\$280,000
UNBC / WWNI FEDERATED AGREEMENT (BRITISH COLUMBIA)	\$216,000
MINISTRY OF ADVANCED EDUCATION (BRITISH COLUMBIA)	\$121,000
UNBC / WWNI ENDOWMENT FUND*	\$43,900

^{*}Accrued interest from this fund provides partial support to Nisga'a Language at the WWN Institute.

^{*}Through the Vancouver Foundation. Current fund value: \$1,039,314.

UNBC Wilp Wilxo'oskwhl Nisga'a Endowment Foundation Fund*



^{*}Annual fund value (on March 31)

UNBC Wilp Wilxo'oskwhl Nisga'a Endowment Foundation Fund

The UNBC Wilp Wilxo'oskwhl Nisga'a Endowment Foundation (a registered charitable society) was established in order to build a secure, independent funding base for WWNI's capital projects, student scholarships and bursaries, faculty and staff development, and other priorities. From its inception, WWNI has received strong support

from the Nisga'a people, British Columbia, and Canada. In a demonstration of support, the Nisga'a business community initially contributed \$100,000, and later made a \$250,000 donation to the Nisga'a Endowment Fund (as it was then known). This was generously matched by British Columbia and UNBC. The endowment has continued to grow under the UNBC Wilp Wilxo'oskwhl Nisga'a Endowment Foundation.



"The traditional roles of Simgigat and Sigidim haanak', and respected Nisga'a elders, as recognized and honoured in Nisga'a culture from time immemorial, will be respected; Nisga'a elders, Simgigat and Sigidim haanaot k will continue to provide guidance and interpretation of the Ayuuk to Nisga'a Government."

DECLARATION OF THE NISGA'A NATION

Sgihl gandi'akhla'amskw loom, gan wil dip dixyugwihl ha'am wil / We strive for sustainable prosperity and self-reliance

NISGA'A ECONOMY

The Nisga'a Nation is a fully integrated part of the economy of northwest British Columbia. Seasonal resource industries are complemented by full-time employment in the government, education, and healthcare sectors. Recent development projects have helped expand and diversify employment opportunities.

Nisga'a Economic Development

Through the department of Nisga'a Economic Development, NLG provides Nisga'a entrepreneurs and organizations with access to business information, tools, and financial capital. NLG is investing in research and development, infrastructure, strategic partnerships, and a variety of projects to stimulate the Nisga'a economy, support Nisga'a citizens, and promote a new era of economic prosperity and sustainability. Since the Effective Date of the Treaty, NLG has worked to lay a foundation for prosperity and self-determination through collaboration with Nisga'a Village Governments and Nisga'a Urban Locals. This effort is resulting in a shared vision for sustainable economic prosperity.

Nisga'a Employment, Skills, & Training

NLG and Canada work together to provide the Aboriginal Skills, Employment, and Training program for Nisga'a citizens. This partnership has resulted in the Nisga'a Employment, Skills, and Training (NEST) program. NEST's mandate is to help Nisga'a people thrive and succeed in a rapidly developing economy by helping them find meaningful, demand-driven, employment. NEST has offices in Gitlaxt'aamiks, Terrace, and Prince Rupert.

This reporting period marked year two of a three-year, \$2.1 million investment from British Columbia for job skills training. The investment, administered by NEST, is being utilized in the NLG Path to Employment program, which provides training, work experience, and entry to trades apprenticeships for 215 participants from Nisga'a communities.

Nisga'a Business Development Fund

With the goal of helping Nisga'a entrepreneurs compete in the global marketplace, the Nisga'a Business Development Fund provides advice, services, and funding. Recipients include both new and established Nisga'a enterprises with promising products or services targeted at a variety of market sectors. Funds are provided for business support and capacity building, feasibility studies and development costs, and capital investments for business infrastructure. These investments are intended to help applicants leverage funds from lending institutions and other equity programs. Tourism projects, retail and home-based businesses, small industry development, and corporate projects have all received investments.

Department of Forest Resources

NLG manages Nisga'a forests to protect this natural inheritance and to provide employment for Nisga'a people. Ecological sustainability is a prime consideration in the development and

approval of all operations within Nisga'a Lands, and the Nisga'a Forest Act sets high standards to maintain biodiversity. NLG also manages all land and forest resources on Nisga'a Lands, including non-timber resources. Pine mushrooms, a popular delicacy in Asia, are a valuable resource found in Nisga'a forests and are harvested seasonally.

The forest resources on Nisga'a Lands represent a vast range of potential opportunities. Since the Effective Date, a significantly depressed forest economy has meant that only a relatively small timber harvest volume was economically viable. This situation has improved. The Nisga'a Nation has yet to harvest up to the quota set in Annual Allowable Cut (AAC) and the resulting backlog of volume provides opportunities to intensify production. With rising wood prices and changing markets, it is expected that harvest levels will increase. All harvested cut blocks on Nisga'a Lands are regenerated through planting and natural regrowth. To ensure reforestation, NLG collects a silviculture levy for each harvested cut block.

Lisims Forest Resources LP (LFR) is the sole license holder on Nisga'a Lands. LFR operates under NLG's 2015-2019 Forest Development Plan, which is publicly available at both the NLG office in Gitlaxt'aamiks and the Nisga'a Pacific Ventures Office.

Provincial Funding: Forestry & Roads

In 2003, following the bankruptcy of New Skeena Forest Products, British Columbia assumed responsibility for completing unfulfilled treaty obligations. The work includes replanting cut-blocks, maintaining roads, and decommissioning two abandoned work sites. Under the Treaty, British Columbia also maintains ownership of the Nisga'a Highway corridor, the right of way for secondary provincial roads, and responsibility for the repair and maintenance of those roads. During the reporting period, British Columbia awarded a \$22,644 contract to Lisims Forest Resources (LFR) to perform free-growing surveys on 15 silviculture openings totalling 241.3 hectares. This survey work was subcontracted by LFR to Silverwood Consulting.

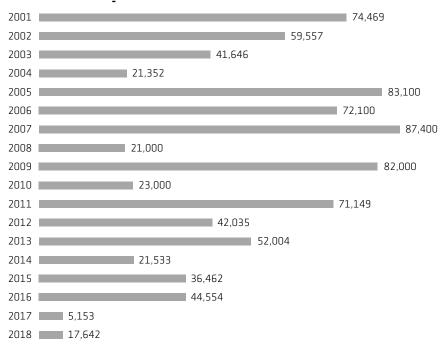








Cubic Metres of Nisga'a Timber Harvests



Directorate of Enforcement & Emergency Services

During the reporting period, NLG established the Directorate of Enforcement and Emergency Services, which includes the Department of Compliance and Enforcement, the Department of Emergency Response Services, and the Department of Security.

DEPARTMENT OF COMPLIANCE & ENFORCEMENT

The Department of Compliance and Enforcement (C&E) focuses on protecting the natural resources of Nisga'a Lands and the natural inheritance of the Nisga'a Nation. This is accomplished through enforcing the Nisga'a Fish and Wildlife Act, the Nisga'a Forest Act and/or the Nisga'a Offence Act, and through educating Nisga'a and non-Nisga'a recreational users of the Nass Wildlife Area. C&E provides public education presentations on how to prevent human/ wildlife conflict, how to be safe around aggressive animals, and how to co-exist with wildlife in Nisga'a villages. C&E strives

to educate hunters/anglers regarding the regulations and expectations of all users in the Nass Wildlife Area while maintaining a positive relationship with the public.

C&E officers patrol the Nass Wildlife Area by vehicle, ATV, snowmobile, riverboat, ocean patrol boat, foot patrol, and helicopter. C&E officers will often join forces with the British Columbia Conservation Officer Service (BCCOS), the Department of Fisheries and Oceans (DFO), the Lisims/Nass Valley RCMP, and other governing agencies including the Compliance and Enforcement division of British Columbia's Ministry of Forests, Lands, Natural Resource Operations and Rural Development.

During the reporting period, for the first time in the history of the Nisga'a Nation, the Nisga'a Fish and Wildlife office had to close the Nisga'a fishery for food fishing for two weeks due to conservation concerns. C&E actively engaged with concerned citizens and, through public education and a focus on ensuring fish are available for future generations, successfully solved most issues

as they arose. In addition, C&E purchased a bear trap for safe removal and relocation of bears from public areas.

DEPARTMENT OF EMERGENCY RESPONSE SERVICES

The Department of Emergency Response Services (ERS) is responsible for emergency management, the Wildland Fire Protection Program, search and rescue, spill response, and occupational health and safety on Nisga'a Lands and the Nass Area. ERS managers:

- + identify the risks related to critical infrastructure;
- + prepare emergency management plans in respect to those risks;
- + maintain, test, and implement those plans:
- + conduct exercises and training.

ERS is responsible for ensuring that NLG is ready to respond to any event or emergency that threatens the safety and security

of Nisga'a citizens; its own organization, infrastructure, and employees; and that it has the capability and capacity to:

- + respond to emergencies, provide leadership, assistance and support;
- fulfill its emergency response mandate and obligations in support of federal, provincial, and regional emergency response operations;
- + deliver critical services during emergency and disaster situations:
- + ensure its own employees have the support, knowledge, and training to protect themselves during emergencies, and to enable them to report for duty during emergencies.

ERS is also responsible for:

- + Emergency Management;
- Nisga'a Emergency Health Transportation Program;
- Marine Environmental Spill Response;
- Structure Fire Services;
- Land Environmental Spill Response;









- + Nisga'a Ground Search and Rescue;
- + Nisga'a Marine Search and Rescue;
- Emergency Operation Center;
- + Wildland Fire Services;
- + 911 service.

During the reporting period, ERS received approval for a \$347,000 grant toward the purchase of a landing craft under the Canadian Coast Guard's Oceans Protection Plan, which will help establish the Nisga'a Nation as part of the Coastal Nations Coast Guard Auxiliary.

DEPARTMENT OF SECURITY

The Directorate of Enforcement and Emergency Services identified the need for a security strategy for NLG in order to ensure the safety and security of NLG employees, visitors, and property. During the reporting period, the Department of Security was established to address security and safety concerns and ensure coordination of updates, notices, threat assessment, planning, and liaising with appropriate agencies, including the RCMP, DFO, and EHS.

Wildland Firefighter Program

NLG's Seasonal Wildland Firefighter Program includes an initial attack crew, whose duties include: preparedness to fight wildfires, patrolling, wildfire fighting training, promoting public awareness of wildfires, liaison with Village Government fire departments, and educating youth. In addition, the wildfire crew performs brushing on forestry roads, light maintenance of culverts, removing litter, and supporting activities on recreational sites.

Nisga'a Fisheries Management Program

One of the healthiest river systems in the world, K'alii-Aksim Lisims (the Nass) is the spawning ground of five species of wild salmon, steelhead, and eulachon. NLG and Canada manage the Nass River salmon fishery to preserve the resource, provide for Nisga'a citizens, and support a modern, sustainable fishing industry. Facilitated through the Joint Fisheries Management Committee (JFMC), which is comprised of representatives from Canada, British Columbia, and the Nisga'a

Nation, the Nisga'a Fisheries Management Program utilizes fish wheels and other technologies on the Nass River for salmon monitoring, tagging, and data collection, and conducts stock assessments on a variety of species throughout the Nass Area. NLG works with British Columbia to manage the non-salmon sport fishery.

Since 1992, the Nass salmon stock status has been monitored annually by NLG's Nisga'a Fisheries and Wildlife Department (NFWD). The fisheries program employed 41 Nisga'a citizens in 2018.

The goals of the fisheries program are to:

- monitor Nass salmon and steelhead returns to reach spawning goals and provide sustainable fisheries;
- + provide information required for Nass Area salmon fisheries management and implement the fisheries provisions of the Nisga'a Treaty;
- determine run size, timing, and Nisga'a entitlement estimates for Nass salmon each year;
- determine factors limiting salmon production:
- provide training and employment for Nisga'a people.

During the reporting period, sockeye and coho salmon runs allowed for limited Nisga'a individual sale (IS) fisheries (four marine and two river fisheries). Low sockeye returns (294,000) limited the total number of IS openings. Numerous fisheries projects were completed to monitor salmon and steelhead returns to the Nass River, which assisted in reaching spawning goals for each species. Core fisheries projects were funded by the Nisga'a Lisims Government, Lisims Fisheries Conservation Trust Fund, and a Fiscal Financing Agreement. These projects included:

- program planning and coordination;
- fishwheels (tagging ato populat estimates);
- salmon and non-salmon catch monitoring;
- oolichan catch monitoring;
- Ts'oohl Ts'ap juvenile and adult coho counting fences and coded wire tagging project (northern wild coho index population);
- + Meziadin Fishway (salmon and steelhead counting);
- Kwinageese video-counting weir;

Salmon Harvested	in Individual	and Communa	Salo Eichoriae
Salmon Harvesten	in individual	i ann i ommuna	i Sale Fisheries

	SOCKEYE	соно	PINK	CHUM	CHINOOK	REVENUE
2001	51,427	12,068	75,820	1,078	0	\$637,000
2002	108,814	6,800	0	0	0	\$1,177,000
2003	114,572	13,672	14,075	23	0	\$1,326,000
2004	116,671	17,170	8,983	0	0	\$1,619,000
2005	82,679	12,585	2,361	577	857	\$956,000
2006	64,253	5,249	3,042	948	1,946	\$671,000
2007	33,624	6,372	3,688	697	2,435	\$484,000
2008	17,728	793	3,438	276	0	\$206,126
2009	45,542	10,406	20,895	0	1,597	\$624,000
2010	33,818	7,768	1,338	1	28	\$440,000
2011	18,364	1,134	40,460	0	874	\$347,435
2012	39,961	9,037	3,628	0	649	\$961,124
2013	45,618	11,096	16,848	0	0	\$1,278,777
2014	49,744	5,951	944	0	0	\$600,000
2015	114,153	4,801	19,422	0	2,062	\$1,111,000
2016	8,400	5,560	7,165	1,896	66	\$313,923
2017	11,773	7,209	4,419	11	0	\$400,248
2018	10,335	0	284	0	0	\$171,000

Chart based on the estimated number of individual fish caught during the Individual and Communal Sale fisheries. Estimated revenue to local economy based on annual average weight and price per pound for each species in Area 3 commercial fisheries.

- non-Meziadin sockeye surveys;
- Lower Nass coho, pink, and chum surveys;
- field crew training.

Additional projects were funded by DFO; British Columbia's Ministry of Forests, Lands, and Natural Resource Operations; Pacific Salmon; Coast Funds; and the Pacific Salmon Foundation.

During the reporting period, NFWD:

- successfully implemented 28 fisheries projects;
- + met escapement goals for sockeye, Chinook, coho, chum, and summer-run steelhead:
- achieved Nisga'a entitlement targets (no over-harvesting occurred);
- + engaged youth through presence at career fairs;
- continued to increase the capacity of NFWD employees through ongoing training;
- worked with Nass Wildlife Committee to successfully monitored annual hunts.

Nass River: A Certified **Sustainable Fishery**

The health of the Nass River continues to garner international acclaim. During the reporting period, the Nass sockeye fishery was again certified by the Marine Stewardship Council (MSC) as a sustainable fishery. Maintaining this highly respected certification is a testament to the management of Nass salmon stocks under the framework of the Nisga'a Final Agreement.

Nass River Chinook: A Sentinel Stock

Since 2009, the upper Nass River Chinook stock has been recognized by the Pacific Salmon Commission (PSC) as a "Sentinel Stock," one of the 29 stocks that are used to manage all Chinook stocks harvested in the Pacific Region fisheries and critical to the implementation of the Pacific Salmon Treaty between Canada and the United States. During the reporting period, the Nisga'a Fish and Wildlife Department was awarded its eleventh annual installment of this

multi-year program funding to enhance its ability to accurately estimate the abundance of these critical Chinook populations.

Lisims Fisheries Conservation Trust

The Nisga'a Fisheries Management Program applies the highest standards in the areas of conservation and environmental protection to ensure a healthy, productive aquatic ecosystem for the benefit of present and future generations. This commitment is ensured, in part, by the Lisims Fisheries Conservation Trust. Trustees appointed by NLG and Canada administer the trust, and recommendations from the Joint Fisheries Management Committee are taken into account in sponsoring projects, programs, and activities that are in keeping with the trust's objectives. The trust promotes conservation and protection of Nass Area fish species, facilitates sustainable management, and supports Nisga'a participation in fishery stewardship for the benefit of all Canadians.

Lisims Trust*

	NET ASSET	DISBURSEMENT
2001	\$13,720,000	\$0
2002	\$12,300,000	\$0
2003	\$12,210,000	\$0
2004	\$13,370,000	\$313,000
2005	\$14,860,000	\$600,000
2006	\$15,590,000	\$600,000
2007	\$15,650,000	\$550,000
2008	\$12,230,000	\$0
2009	\$14,390,000	\$550,000
2010	\$15,428,380	\$550,000
2011	\$14,127,661	\$575,000
2012	\$14,586,330	\$550,000
2013	\$15,853,237	\$550,000
2014	\$14,100,000	\$550,000
2015	\$15,287,167	\$550,000
2016	\$17,473,934	\$550,000
2017	\$18,296,930	\$650,000
2018	\$18,960,902	\$600,000

^{*}Approximate Net Asset Value (on Dec. 31).









Wildlife Management

As a member of the tripartite Nass Wildlife Committee, NLG co-manages wildlife in the 16,101 square kilometre Nass Wildlife Area. Under the Treaty, moose, mountain goat, and grizzly bear have been identified as designated species for which there are specific Nisga'a allocations. The committee reviews available data annually and makes recommendations regarding total allowable harvests and annual management plans. British Columbia uses this information to establish total allowable harvests and approve the annual management plans. The Nass Wildlife Committee meets biannually and monitors annual hunts. Through the Fiscal Financing Agreement, British Columbia provides \$20,000 annually to NLG for wildlife management.

NLG has implemented a permit system to manage the harvest of designated species by Nisga'a citizens. During the reporting period, permits were issued to Nisga'a hunters for

moose, mountain goat, and grizzly bear, and the hunt was closely monitored. Tracking of annual harvests allows for proper management of each of these species, and is critical to the recovery of the Nass moose population.

Working Group & **Environmental Assessment**

NLG's Nass Area Strategy Working Group (NASWG) reviews and prepares responses for various environmental referrals and processes. NASWG regularly reviews referrals from British Columbia and Canada regarding mineral exploration projects, land tenures, forest tenures, and environmental permits. NLG's participation in various external Environmental Assessment processes is also managed by NASWG.











'The Nisga'a Nation will prosper as a self-reliant society with a sustainable economy. Nisqa'a culture, self-determination, and well-being will be preserved and enhanced for generations to come."

DECLARATION OF THE NISGA'A NATION

Nass Area Strategy

Under the Nisga'a Final Agreement, the Nisga'a Nation has substantial treaty rights throughout the 27,000-square-kilometre (approximate) Nass Area. The Nisga'a Nation owns and has control over development on Nisga'a Lands, which make up about eight per cent of the total Nass Area. The Nisga'a Nation also has comprehensive rights relating to consultation and environmental assessment over proposed developments in the rest of the Nass Area.

The Nass Area Strategy was developed to ensure that proposed resource developments in the Nass Area comply with all Nisga'a Treaty rights. The Nisga'a Nation evaluates proposals by assessing a project's potential environmental, social, and cultural impacts; the proposed strategies to mitigate those impacts; and the potential economic benefit to the Nisga'a Nation.

NLG does not rely on technical experts of proponents. Where necessary, NLG hires technical experts to provide advice. The costs of participating in environmental assessments (i.e., hiring technical experts and negotiating benefits agreements) are paid for by project proponents through capacity funding agreements. Canada and British Columbia also undertake environmental assessments of any project that may impact Nisga'a Lands or interests and consult NLG in this process.

During the reporting period, NLG took part in numerous Environmental Assessments and entered into various agreements involving projects that may impact the Nisga'a Nation's treaty interests. The following are the most notable of these projects.

PROPOSED LAND ACQUISITION

Pursuant to the agreement allowing PRGT to build a natural gas pipeline through the Nass Area and Nisga'a Lands, the Nisga'a Nation has an option to secure capacity in the proposed PRGT pipeline for use by an LNG developer selected by and in partnership with the Nisga'a Nation. The Nisga'a Nation has been actively pursuing opportunities for LNG development in the vicinity of Nasoga Gulf. Although no project is proposed for this location at this time, the area may eventually be developed and may include LNG or other infrastructure development.

The Treaty provides for the addition of lands to Nisga'a Lands provided that they are owned by the Nisga'a Nation in fee simple, are contiguous to Nisga'a Lands, and that British Columbia and Canada agree to the addition of the lands to Nisga'a Lands.

In 2015, the Nisga'a Nation and British Columbia entered into negotiations regarding the purchase of the upland, a long-term lease of the foreshore at Nasoga Gulf and the addition of the Nasoga Gulf upland to Nisga'a Lands. Canada has indicated support for this initiative subject to concluding its obligations to consult. Should the transaction be concluded, the Nisga'a Final Agreement would apply to the Nasoga Gulf upland, including concurrent application of federal, provincial, and Nisga'a law. In 2016, WSN passed resolutions directing that funds be made available to complete the draft purchase. The terms of the purchase and sale agreement, and the

long-term lease, are confidential until all terms have been finalized and the transfer is complete. The proposed land transactions are contingent on provincial consultation with potentially impacted First Nations. During the reporting period, this proposal remained under discussion.

SEABRIDGE GOLD INC. / KSM MINE

NLG and Seabridge Gold Inc. (Seabridge) have a Benefits Agreement in connection with Seabridge's proposed KSM Project, which would include an open-pit gold, copper, silver, and molybdenum mine development near the headwaters of the Unuk River. The project is known as the Kerr-Sulphurets Mitchell (KSM) Mine. The agreement includes commitments by Seabridge regarding jobs and contracting opportunities at the KSM Project, education and training, financial payments, and a framework for working together on ongoing development matters. This comprehensive agreement also addresses concerns expressed by the Nisga'a Nation around the potential environmental and social impacts of the KSM Project. During the reporting period, the company received a five-year extension to the agreed-upon date by which work must begin on the mine.

RED MOUNTAIN MINE (IDM MINING)

IDM Mining has proposed the exploration and development of the Red Mountain Gold Mine project, located 15 kilometres east of Stewart. NLG is a member of the **Environmental Assessment Working Group** that is selecting valued components that the proponent must evaluate and satisfy in order to obtain an environmental assessment certificate. During the reporting period, the environmental review process found that the proposed mine is not likely to cause significant adverse environmental effects and may proceed.

Nisga'a Land Title

Holding the title to one's own land offers the potential to generate capital for economic development. Developing nations and their citizens are crippled by their inability to use the title to their lands as a means of raising capital. No longer bound by the Indian Act, this should not be the case for the Nisga'a Nation or its citizens. Yet Nisga'a citizens have, until recently, been unable to benefit from the equity in their homes and Nisga'a Villages have been unable to capitalize on their assets. The Nisga'a Individual Landholding Project has changed this.

Unrestricted fee simple ownership, possible since October 2012, allows Nisga'a citizens to own land in fee simple and to be able to approach lending institutions for a mortgage without requiring a guarantee from the Nisga'a Nation. Providing Nisga'a citizens with the ability to use their residential properties to raise capital-like other Canadians-unlocks an important resource for supporting economic growth, investment, and increased prosperity for Nisga'a citizens.

The Nisga'a Land Title system is unique in the world. Considered to be a best practice model internationally, it is the only Aboriginal title system that has membership in both the Canadian Conference of Land Title Officials and the International Registrars of Title Organization.

Wil dip adigwil nidixdidalktdim gan wilhl sgihl axyookskw sk'apdim / We inspire trust and understanding through effective communication

COMMUNICATIONS & INTERGOVERNMENTAL RELATIONS

The Communications and Intergovernmental Relations Directorate of the Nisga'a Lisims Government works to improve the way government members communicate with each other, Nisga'a citizens, its Treaty partners, and the wider world.

Communicating with Citizens

NLG is committed to maintaining open, honest, and effective channels of communication. Special Assemblies are held every two years, where government members report (both in person and in a printed report) on all areas of governance and public programs. Every Nisga'a citizen has the right to attend and speak at Special Assemblies and the proceedings are webcast to ensure all Nisga'a citizens are able to participate.

In addition to biennial Special Assemblies, the directorate:

- publishes NLG's monthly newsletter;
- maintains and enhances NLG's website (www.nisgaanation.ca) and social media;

- develops and maintains websites and social media for major events;
- + webcasts important events;
- broadcasts Nisga'a news and information to Nisga'a Villages, Urban Locals, and Nisga'a institutions;
- compiles and maintains a photo gallery of significant events.

Reaching the Wider World

While some issues and initiatives are specific to Nisga'a citizens, others may have regional, provincial, or national implications. The Nisga'a Final Agreement is a ground-breaking treaty and its implementation is being closely watched. Fostering a broad understanding of the Treaty is the goal of the directorate's public relations efforts. This goal is achieved through the production and distribution of information packages, videos, media alerts, press releases, interviews, and collaborating with Treaty partners (Canada and British Columbia) in the production of this report.

"We are Nisga'a. We declare to the world that we are a unique Aboriginal nation of Canada, proud of our history, and assured in our future. We claim and take our rightful place as equal participants in Canadian society. Our destiny is living peacefully together with the other nations of Canada."

DECLARATION OF THE NISCA'A NATION

Land Claims Agreement Coalition

When it comes to treaty making, the Nisga'a Lisims Government has a wealth of experience to share. As a way of reaching out to and partnering with First Nations across Canada, NLG is a member of the Land Claims Agreement Coalition (LCAC). The objective of the LCAC is to lobby Canada to put in place a federal Implementation Policy that supports the full implementation of modern-day treaties, such as the Nisga'a Final Agreement.

Youth in Government

From time immemorial, Nisga'a elders have selected youth and trained them to become leaders of their respective wilps (houses). In keeping with this tradition, Nisga'a Government continues to engage and train the leaders of tomorrow. NLG is committed to improving access for Nisga'a youth to programs and services by involving them in the social and economic decision-making of government. This is accomplished through the Nisga'a Youth Advisory Council (NYAC). Each Nisga'a Village and each Nisga'a Urban Local has its own Youth Council, which sends a representative to the seven-member NYAC. During the reporting period, Nisga'a youth participated in the following initiatives.

- Nisga'a youth from the four Nisga'a Villages of Gitlaxt'aamiks, Gitwinksihlkw, Gingolx, as well as the Nisga'a Urban Locals of Prince Rupert/Port Edward and Terrace, participated in a Nisga'a youth engagement meeting at Nisga'a Lisims Government.
- The Nisga'a Amazing Race challenged Nisga'a youth to learn about the Nisga'a Nation, the Nisga'a Treaty, Nisga'a Village governments, and to appreciate the natural beauty of Nisga'a Lands.
- The Regalia Project encouraged youth to take part in Hobiyee celebrations, learn about their house crests, and the art of making traditional Nisga'a regalia.
- Eight Nisga'a Youth toured post-secondary institutions in Vancouver: Simon Fraser University (SFU), the University of British Columbia, and the British Columbia Institute of Technology. They also met with Nisga'a professor at SFU and discussed their learning journey and future aspirations.
- One Nisga'a youth representative attended the Gordon Foundation Treaty Simulation in Ottawa, shadowed NLG leadership at the annual Land Claims Agreement Coalition meetings, and networked with First Nations leaders and youth from across Canada.





Dimt hugaxam diyeem nidiit t an dixde'entgum / Our governance and services evolve to meet our people's needs

PROGRAMS & SERVICES

Guided by Nisga'a culture and best practices from around the world, the Nisga'a Lisims Government works to improve the lives of Nisga'a people. In partnership with the four Nisga'a Village Governments, NLG delivers a wide range of culturally appropriate programs and services in the areas of health, education, social development, local services, and access to justice.

Fiscal Financing Agreement

The Treaty requires the Parties to enter into a Fiscal Financing Agreement describing the financial relationship among the Parties. The FFA sets out funding amounts from Canada and British Columbia to NLG for supporting agreed-upon government programs and services, and for supporting treaty implementation activities. The FFA also sets out terms, conditions, and reporting requirements for transfer payments.

During the reporting period, funding from Canada amounted to \$74,512,178 for federally-supported programs and services, including: education, social development, health, physical works (capital/housing), local government, and non-commercial fisheries. Funding from British Columbia totalled \$2,722,560. All federal and provincial transfers were completed on time.

Canada and British Columbia may also provide additional program or project funding to NLG to support specific initiatives; these funding amounts are indicated in relevant sections of this report. The Parties signed the current Nisga'a Nation FFA on February 26, 2010 with effective dates of April 1, 2009 to March 31, 2015. The term of the agreement was extended to March 31, 2017, and again to March 31, 2019. During the reporting period, the Parties signed the 2019 Nisga'a Nation Fiscal Financing Agreement Extension Agreement. Subsequent to the reporting period, the Nisga'a Nation FFA Agreement No. 3 was executed, with effective dates of April 1, 2019 to March 31, 2024.

Nisga'a Valley Health Authority

Nisga'a Government manages the delivery of healthcare in Nisga'a communities through the Nisga'a Valley Health Authority (NVHA). Registered under the *Societies Act*, the elected body includes representatives from the four Nisga'a Villages and an elected representative from the non-Nisga'a community.

Responsible for creating and maintaining facilities and promoting medical and public healthcare programs, NVHA operates a diagnostic centre in Gitlaxt'aamiks and satellite clinics in the other Nisga'a Villages, providing physician services, home care, cultural community health representatives, and the administration of noninsured health benefits. During the reporting period, through the Fiscal Financing Agreement, NVHA received \$22.4 million from Canada and \$2,214,000 from British Columbia.

Nisga'a Valley Health Authority is guided by the Nisga'a Nation Health Plan, which was developed in collaboration with NLG, the four Nisga'a Villages, Nisga'a Valley Health Authority Board, medical teams, and employees. The Nisga'a Lisims Government's Nation Health Plan "A Shared Path to Improved Health" is available on the NVHA website: www.nisgaahealth.bc.ca.

Nisga'a Child & Family Services

NLG provides service options to ensure the protection and well-being of Nisga'a children consistent with both the Ayuukhl Nisga'a and British Columbia statutes and policies. This is achieved through Nisga'a Child and Family Services (NCFS), which works to support families through the promotion and utilization of the Ayuuk. With offices located in Gitlaxt'aamiks, Terrace, and Prince Rupert, NCFS provides both statutory services (an extension of the child welfare law) and non-statutory services (volunteer community services). During the reporting period, Canada provided \$5.8 million for social programs and British Columbia provided \$2,197,560 for

delegated and non-delegated services. British Columbia also contributed \$98,872 for child and youth mental health services.

NCFS offers support services for families, which promote sound parenting practices and respite care. Voluntary care agreements allow parents to place their children in a safe, approved home during medical treatment or training. Special Needs Agreements ensure the safe care of children with special needs.

NCFS also distributes support payments to families for providing foster care for Nisga'a children in Nisga'a family care homes. Other services include:

- + Family Group Conference Program, which provides a venue for alternative family dispute resolution;
- Infant Development Program, which benefits children from birth to three years of age by providing support and education for parents;
- Supported Child Care Development Program, which supports and provides advocacy for children with special needs.









NCFS surplus funds provide resources for the following NLG programs:

- Youth Worker Program;
- Recreation Program;
- + Community Workshops;
- Family Support Services.

Child Protection (C-6) Status

Under British Columbia's Child, Family and Community Service Act, Child Protection (or C-6) status allows for Nisga'a control over the last important area of child and family service delivery. empowering delegated NCFS staff to conduct child welfare investigations, remove children at risk, and make representations to family court with respect to children in need of protection.

During the previous reporting period, Nisga'a Child and Family Services received Delegated C-6 status from British Columbia's Aboriginal Policy and Service Support of the Ministry of Children and Family Development (MCFD) and full Child Safety Delegated C-6 work began May 1, 2017. Community meetings were held shortly thereafter to inform the four Nisga'a communities of the transition. Provincial Delegation for C-6 to NCFS is limited to the Nass Valley; British Columbia's MCFD Terrace retains responsibility for C-6 delegated work for Nisga'a families in Terrace.

Social Development Services

NLG is committed to supporting healthy and economically prosperous Nisga'a communities where children, youth, and adults have hope and opportunities, as well as access to social programs that support a healthy living standard. This is accomplished by developing individual and family strengths and by providing access to social services that will enhance self-sufficiency. As social policies are continuously evolving, NLG keeps apprised of any provincial changes and ensures NLG's policies and services are reasonably comparable to those available to residents elsewhere in British Columbia.

The following programs are funded through the FFA:

- + Basic Needs:
- Training Employment Support;
- Special Needs;

- Family Violence Prevention;
- Guardian Financial Assistance:
- Community Support Services;
- Adult In-Home Care;
- National Child Benefit Reinvestment:
- Employment Initiatives;
- Community Preventative Services.

Policing Services

Police services on Nisga'a Lands are provided through the Police Services Funding Contribution Agreement between NLG and British Columbia.

Access to Justice

NLG's Access to Justice Department works to involve every Nisga'a citizen in promoting safety by building on the strengths of individuals, families, and communities. The Justice Department supports the prevention and resolution of conflicts by increasing awareness of the Nisga'a Ayuuk and Canadian laws through the following programs.

- + The ABORIGINAL JUSTICE PROGRAM assists the justice system in improving its relevance and effectiveness in Nisga'a communities; encourages the revival of traditional Nisga'a practices in resolving conflict; develops alternative programming to deal with deterrence and prevention, diversion, sentencing, rehabilitation, and incarceration; and encourages crime prevention through information, education, and community development programming with Nisga'a communities. (Funded \$130,263 annually from British Columbia.)
- The YUUHLIMK'ASKW PROGRAM and YOUTH JUSTICE PROGRAM provide culturally appropriate alternative justice solutions and help Nisga'a communities effectively respond to youth justice issues/needs. (Funded \$87,890 annually from Canada.)
- The nass valley rcmp victims **SERVICES PROGRAM** provides emotional support to victims of crime during their recovery and involvement with the justice process. (Funded \$63,049 annually by British Columbia.)

During the reporting period, the Access to Justice Department:

- launched the Integrated Case Assessment Team to monitor high risk domestic violence cases until the risk level has decreased (in partnership with the RCMP, Victim Services, Probation, Nisga'a Child & Family Services, Social Services, Mental Health);
- delivered Sexual Exploitation Awareness presentations to Nisga'a secondary school teachers and high school students on the risks and realities of sexual exploitation in Nisga'a communities;
- developed a wellness plan for youth who are in the youth justice system (in partnership with Nisga'a Child and Family Services;
- developed a Restorative Action approach with Nisga'a Elementary/Secondary School that is preventative in nature and responds in a restorative manner to school incidents of wrong-doing or hurtful behavior;
- completed the draft of the Sexual/Domestic Violence protocol that increases supports and protection for individuals who have been sexually assaulted or experiencing domestic violence.
- provided presentations to Nisga'a Secondary Teachers and students – in partnership with the Nisga'a Valley Health Team - on the fentanyl overdose and Naloxone training;
- sponsored training for elders and frontline workers on Victim/Offender Mediation to promote restorative ways;
- coordinated training for frontline workers on the Integrated Case Assessment Team process and identification of risk factors for domestic violence (in partnership with Ending Violence Association of B.C.).

Nisga'a Registry of Laws

The Nisga'a Registry of Laws is housed in NLG's offices and is available to the public. Updated on a regular basis, the registry consists of laws, regulations, and amendments currently in force, which are now available on the NLG website at: www.nisgaanation.ca.

During the reporting period, NLG's legislature, Wilp Si'ayuukhl Nisga'a (WSN), passed the

following legislation and enacted the following regulations:

- Nisga'a Homeowner Grant Amendment Regulation, 2018
- Nisqa'a Real Property Tax Rate Amendment Regulation, 2018
- Nisga'a Permissive Exemptions Regulation, 2019
- Nisga'a Land Title Amendment Regulation, 2018.

Nisga'a Settlement Trust

Under the Treaty, the capital transfer to the Nisga'a Nation was paid over 14 years. NLG has developed a risk budgeting framework for these funds, known as the Nisga'a Settlement Trust. NLG diligently monitors the trust to ensure continued growth. Where other elected administrations routinely plan four to five years into the future, the primary goal of the Nisga'a Settlement Trust is to provide financial stability to the Nisga'a Nation through the seventh generation.

Nisga'a Settlement Trust*

2003	\$27,028,368
2005	\$27,020,500
2004	\$36,903,676
2005	\$44,858,894
2006	\$55,504,793
2007	\$71,875,085
2008	\$82,520,867
2009	\$78,990,071
2010	\$112,361,793
2011	\$143,959,977
2012	\$164,888,996
2013	\$192,581,720
2014	\$234,058,417
2015	\$278,350,704
2016	\$303,670,753
2017	\$314,900,000
2018	\$301,432,192
2019	\$323,220,658

^{*}Annual fund value on March 31.

Capital Finance Commission

NLG's Capital Finance Commission (CFC) was established to enable the financing of major maintenance or replacement of FFA listed assets. In addition, the Commission is responsible for management and control of the Capital Finance Commission fund in accordance with the Nisga'a Capital Finance Commission Act. The CFC meets to consider submissions under Schedule C of the FFA, and to consider submissions under the New Assets Act.

Personal Income Taxation

Under the Treaty, the income tax exemption for Nisga'a citizens, and all Status Indians employed on Nisga'a Lands, ceased to apply effective January 1, 2013. Nisga'a citizens are no longer exempt from income tax if they are employed on any reserve land in Canada. Prior to the conclusion of the exemption, NLG negotiated and executed revenue sharing agreements with Canada and British Columbia. Under these agreements, income taxes paid by Nisga'a citizens resident on Nisga'a Lands flow to the Nation. In addition, some income taxes paid by non-Nisga'a citizens resident on Nisga'a Lands also flow to the Nisga'a Nation. Residency is determined as the ordinary residence of the individual on the last calendar day of each tax year (December 31st).

Consumption Taxation

In accordance with the Treaty, the exemption from consumption taxes ceased to apply effective June 1, 2008 for all status Indians within Nisga'a Lands and for Nisga'a citizens elsewhere in Canada. Effective July 30, 2008, under a tax administration agreement with Canada, Canada collects and administers the Nisga'a Goods and Services tax on behalf of NLG. The Nisga'a Goods and Services Tax replaces the federal goods and services tax on Nisga'a Lands and is payable by both Nisga'a citizens and other persons on Nisga'a Lands. Under the 2013 Provincial Sales Tax Revenue Sharing Agreement (PSTRSA), British Columbia shares 50 per cent of provincial

sales tax revenues estimated to be attributable to Nisga'a citizens resident on Nisga'a Lands. The PSTRSA replaces all previous consumption taxation agreements between the Nisga'a Nation and British Columbia.

Property Taxation

Under the Real Property Tax Co-ordination Agreement between the Nisga'a Nation and British Columbia, NLG began levying and collecting real property taxes on properties held by both Nisga'a citizens and persons other than Nisga'a citizens on Nisga'a Lands in 2015.

All residents on Nisga'a Lands received a letter from British Columbia Assessment in early January after which Property Tax notices were issued from NLG's Property Tax Administrator. The assessment provided Nisga'a citizen homeowners with an initial objective valuation of their property. NLG managed the impact of these assessments through a series of measures similarly employed by governments throughout British Columbia, including the Homeowner Grant, the Low-Income Grant Program, and exemptions for NLG's public service and other institutions.

The British Columbia Assessment system will be of enormous value to the Nisga'a Nation when industrial and commercial properties are developed on Nisga'a Land. The tax revenue from those developments will provide funding for infrastructure, as well as social and economic programs.

Balanced Budget

During the reporting period, WSN passed a balanced final budget for fiscal year 2018-2019, as required by Nisga'a law.



'We are Nisga'a, the people of K'alii-Aksim Lisims. May K'am Ligii Hahlhaahl continue to protect our land and nation."

DECLARATION OF THE NISGA'A NATION

Nisga'a Lisims Government — Transparency & Accountability

A pillar in the foundation of good governance is a government's ability to maintain transparency and accountability in its day-to-day operation. The Constitution of the Nisga'a Nation (Nisga'a Constitution) came into effect on May 11, 2000, and provides for the establishment of the Nisga'a Lisims Government, each of the four Nisga'a Village Governments, and the three Nisga'a Urban Locals. The Nisga'a Constitution further called for the establishment of Nisga'a Laws, which, among other things, contain provisions for transparency and accountability in government decisionmaking and financial administration.

The Nisga'a Government Act stipulates requirements for the frequency of meetings of various bodies, such as WSN, the NLG Executive, the Council of Elders, and all other House committees of Nisga'a Government. The Nisga'a Government Act also enforces the Members' Code of Conduct, which specifies requirements with respect to the conduct of each elected and appointed Nisga'a representative while serving in their official capacity.

The Nisga'a Government's standards of financial administration are comparable to standards generally accepted for governments in Canada. There are requirements in Nisga'a Laws for budgets, quarterly reports, annual reports, and audits of the financial activities of Nisga'a Government and Nisga'a Public Institutions.

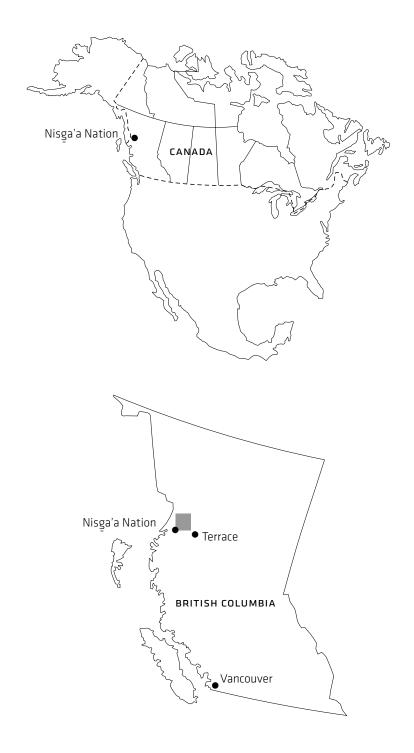
The Nisga'a Financial Administration Act stipulates details for oversight, management and control of all financial matters of the Nisga'a Nation, Nisga'a Government, and Nisga'a Public Institutions. Under the Nisga'a Financial Administration Act there must be an annual independent audit of financial statements of Nisga'a Government and Nisga'a Public Institutions, which is made available for inspection by Nisga'a citizens and is available on the Nisga'a Lisims Government website: www.nisgaanation.ca.

The Nisga'a Nation is also accountable to the governments of Canada and British Columbia for the funding provided by those governments and fulfills this obligation by submitting reports and audits, annually or as required.

${\bf Nisga'a\ Lisims\ Government\ --\ Summary\ Financial\ Information}$

All amounts are included in the March 31, 2019 audited consolidated financial statements of Nisga'a Lisims $\label{thm:covernment} \textbf{Government or have been calculated from those financial statements}. \textbf{ The statements are available to all } \\$ Nisga'a citizens by appointment, or on www.nisgaanation.ca.

Statement of operations and accumulated surplus	2019	2018
REVENUES		
Fiscal Financing Agreement and related funding	\$ 73,086,286	\$ 67,365,897
Investment Income	17,592,949	19,406,339
Tax revenue	5,815,422	7,407,810
Share of commercial entities' revenue	2,384,615	2,833,877
Other revenues	9,702,772	6,189,320
	108,582,044	103,203,243
Operating expenses	43,366,608	26,272,377
Transfers and operating grants		
Nisga'a Village Governments	25,872,413	24,710,277
Nisga'a Valley Health Authority	16,748,367	16,263,362
Nisga'a School Board #92	8,739,475	8,479,721
Nisga'a Urban Locals	2,011,058	1,999,526
Wilp Wilxo'oskwhl Nisga'a	891,835	1,007,245
	54,263,148	52,460,131
	10.052.200	24 470 725
DEFICIENCY OF REVENUES OVER EXPENSES	10,952,288	24,470,735
Accumulated surplus, beginning of year	268,139,548	243,668,813
ACCUMULATED SURPLUS, END OF YEAR	279,091,836	268,139,548
Consolidated Statement of Financial Position		
FINANCIAL ASSETS		
Cash and other current assets	8,992,064	3,503,255
Accounts and loans receivable	7,925,330	1,887,043
Capital Finance Commission receivable		_
Designated cash	17,447,286	13,347,829
Designated investments	28,340,249	27,250,804
Designated trust funds	267,122,157	261,735,122
Investments in other entities	681,470	681,470
	330,508,556	308,405,523
LIABILITIES		
Bank indebtedness	_	545,056
Accounts payable and accrued liabilities	26,632,838	20,131,976
Deferred revenues and deposits received	3,515,120	3,155,642
Funds held for silviculture	_	-
Silviculture obligation	1,347,676	1,238,454
Capital Finance Commission deferred revenue	44,452,329	39,922,936
Long-term debt	1,079,767	1,526,567
	77,027,730	66,520,631
NET FINANCIAL ASSETS	253,480,826	241,884,892
NON-FINANCIAL ASSETS		
Tangible capital assets	25,568,671	25,861,081
Other non-financial assets	42,339	393,575
	25,611,010	26,254,656
ACCUMULATED SURPLUS	279,091,836	268,139,548



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