



FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

MEMORANDUM OF UNDERSTANDING

BETWEEN

First Nations Tax Commission (the "**Commission**")

AND

Municipal Property Assessment Corporation ("**MPAC**")

(the "**Parties**")

WHEREAS:

- A. The Commission is an Indigenous institution established under the *First Nations Fiscal Management Act*, SC 2005, c.9 (FMA);
- B. The mandate of the Commission includes ensuring the integrity of the system of First Nations' real property taxation, assisting First Nations in the exercise of their jurisdiction over real property taxation and building capacity in First Nations to administer their taxation systems;
- C. MPAC is an independent, not-for-profit corporation established under the Municipal Property Assessment Corporation Act, 1997, S.O. 1997, c. 43, Sched. G (the "**MPAC Act**");
- D. The mandate of MPAC is to accurately assess and classify all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario;
- E. A First Nation with jurisdiction over property taxation may enter into a contract with MPAC for the provision of assessment services for the area to which the First Nation's assessment and taxation laws or by-laws apply;
- F. Since 2002, the Parties have maintained a positive and effective working relationship regarding First Nations' assessment issues and wish to continue to work together to support First Nation assessment and taxation systems.
- G. MPAC seeks to advance truth and reconciliation with First Nations and renew its relationship with First Nations, based on the recognition of rights, respect, cooperation and partnership.

THEREFORE, the Commission and MPAC enter into this Memorandum of Understanding and agree as follows:

- 1. The Parties are committed to continue working together to support and improve First Nation property assessment and taxation systems.
- 2. The Parties will maintain an open dialogue concerning First Nation property assessment issues, and property assessment generally, by discussing matters of mutual concern or interest as they arise or are identified.
- 3. The Parties will share information on emerging issues and policies that may impact First Nation assessment systems or be of interest to the other Party.
- 4. The Parties will work together to identify and pursue collaborative initiatives to support First Nation assessment and taxation, including joint communications, presentations and educational initiatives.
- 5. The Parties will meet from time to time, in person or virtually, for the purposes of implementing the commitments developed through this Memorandum of Understanding.

This Memorandum of Understanding is executed for the Commission and for MPAC by their authorized representative.

Signed March 25th, 2025.

FIRST NATIONS TAX COMMISSION

C.T. (Manny) Jules
Chief Commissioner
First Nations Tax Commission

MUNICIPAL PROPERTY ASSESSMENT CORPORATION

Alan Spacek
Chair, MPAC Board of Directors
Municipal Property Assessment Corporation