



Memorandum of Understanding



BETWEEN:

The First Nations Tax Commission
(hereinafter referred to as "the FNTC")

of the First Part

AND:

The First Nations Tax Administrators Association
(hereinafter referred to as "the FNTAA")

of the Second Part

WHEREAS:

- a. *First Nations led an initiative for the creation of national Aboriginal institutions to assist First Nations to exercise real property taxation jurisdiction on reserve lands;*
- b. *The FNTC is an Aboriginal institution established under the First Nations Fiscal and Statistical Management Act (FSMA);*
- c. *The mandate of the FNTC as set out in the FSMA 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; building capacity in First Nations to administer their taxation systems; promoting a transparent First Nations' real property taxation regime; and promoting understanding of the real property taxation systems of First Nations;*
- d. *The FNTAA is a duly incorporated society whose purposes include:*
 - (i) *providing support for First Nation Taxation programmes and the people responsible for the implementation and administration of First Nation taxation programmes;*
 - (ii) *developing programmes, policies, procedures which will aid First Nations to develop and administer effective and efficient taxation and related revenue generating programmes; and*
 - (iii) *promoting and supporting professional standards and ethics by First Nations taxation departments and programmes and administrative personnel.*
- e. *The FNTC and the FNTAA have common interests in respect of promoting and supporting the exercise of First Nation property tax jurisdiction.*

THEREFORE, the FNTC and the FNTAA are entering into this Memorandum of Understanding as follows:

- (1) *the FNTC and the FNTAA are committed to ongoing dialogue on ways to support the FSMA objectives and the purposes of the FNTAA;*
- (2) *the FNTC and the FNTAA will meet together on an annual basis to exchange information and ideas on issues of common interest;*
- (3) *the FNTC and the FNTAA jointly support best practices in the exercise of First Nations property tax jurisdiction;*
- (4) *free and open communication will guide the relationship between the FNTC and the FNTAA.*

Signed this 27th day of September, 2007

For and on behalf of the
First Nations Tax Commission


Chief Commissioner C.T. (Manny) Jules

For and on behalf of the
First Nations Taxation Administrators Association


Mr. Ernest Jack, President