



MEMORANDUM OF UNDERSTANDING

BETWEEN

First Nations Tax Commission (the "Commission")

AND

British Columbia Assessment Authority ("BC Assessment")

(the "Parties")

WHEREAS:

- A. The Commission is an aboriginal 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. BC Assessment is a Crown corporation established under the *Assessment Authority Act*, RSBC 1996, c.21 (Assessment Authority Act);
- D. The mandate of BC Assessment is to establish and maintain uniform real property assessments throughout British Columbia in accordance with the *Assessment Act*. This includes: developing and administering a complete system of property assessment; developing and maintaining programs for the education, training, and technical or professional development of assessors, appraisers and other persons qualified in property assessment matters; authorizing officers or employees to perform technical or professional services, other than those required under the *Assessment Act*, RSBC 1996, c.20 and to set and charge fees for those services; ensuring that the general public is adequately informed respecting procedures relating to property assessment in British Columbia;
- E. Under the *Indian Self Government Enabling Act* (RSBC 1996, c. 219), a First Nation with jurisdiction over property taxation may enter into a contract with BC Assessment for the provision of assessment services for the area to which the First Nation's assessment and taxation laws or by-laws apply;
- F. BC Assessment provides assessment services under contract to more than 100 First Nations in British Columbia; and
- G. The Parties have developed 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.

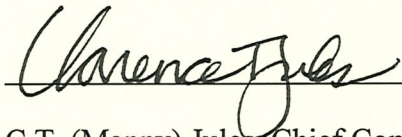
THEREFORE the Commission and BC Assessment enter into this Memorandum of Understanding and agree as follows:

1. The Parties are committed to continue working together to support and improve First Nation property assessment and taxation systems.

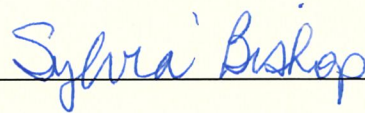
2. The Parties will maintain an open dialogue concerning First Nation property assessment issues, and property assessment generally, by discussing matters of mutual concern or interest as they arise or are identified.
3. The Parties will share information on emerging issues and policies that may impact 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 by telephone, for the purposes of implementing the commitments set out in this Memorandum of Understanding.
6. This Memorandum of Understanding replaces the Memorandum of Understanding between the Parties dated 26 March 2012.

This Memorandum of Understanding is executed for the Commission and BC Assessment by their authorized representatives.

Signed this 21 day of OCTOBER, 2020



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



Sylvia Bishop, Board Chair
British Columbia Assessment Authority