



**MEMORANDUM OF UNDERSTANDING**  
**BETWEEN**  
**First Nations Tax Commission “FNTC”**  
**AND**  
**First Nations Alliance 4 Land Management “FNA4LM”**



**Whereas** the First Nations Alliance 4 Land Management (FNA4LM) was created to develop a communication link between First Nations land managers and to provide training and expertise in the area of land management and to create a system that will assist First Nations interested in land management function ; and

**Whereas** the First Nations Tax Commission (FNTC) has a mandate to assist First Nations in building capacity to administer their taxation systems, to promote understanding of First Nation property taxation systems, and to assist First Nations achieving sustainable economic growth;

**Whereas** the FNTC and FNA4LM share the common objective of building competent administration capacity in First Nations;

**Whereas** the FNTC and FNA4LM wish to share information regarding best practices that can be applied to the delivery of education programs and the transfer of knowledge;

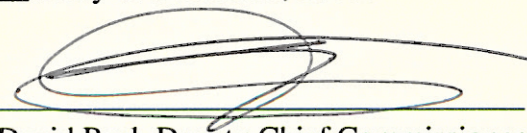
Therefore FNA4LM and the FNTC agree to the following understanding:

1. The FNTC and FNA4LM shall meet as required, at mutually agreeable times and locations, to share information and to identify opportunities for specific projects and further cooperation;
2. The FNTC and FNA4LM will explore mechanisms for the delivery of courses that will support best practices in the exercise of land management and property tax jurisdiction by First Nations;
3. The FNTC will work with FNA4LM to create curriculum for property tax information to be included in FNA4LM workshops.
4. The FNA4LM will work with the FNTC to create curriculum for lands management information to be included in FNTC education programs.

Unless the parties otherwise agree, each of them shall be responsible for the costs of their participation in agreed upon joint work or activity.

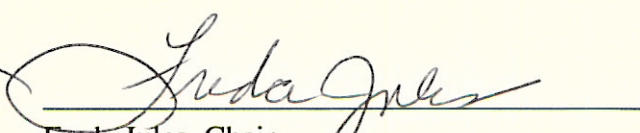
This agreement can be amended with the agreement of both parties.

IN WITNESS WHEREOF the parties have executed this Memorandum of Understanding this 14th day of December, 2011.

  
David Paul, Deputy Chief Commissioner  
First Nations Tax Commission



First Nations Tax Commission  
Commission de la fiscalité des premières nations

  
Freda Jules, Chair  
First Nations Alliance 4 Land Management

