



MEMORANDUM OF UNDERSTANDING

BETWEEN

First Nations Tax Commission "FNTC"

AND

National Aboriginal Lands Managers Association "NALMA"



Whereas the National Aboriginal Lands Managers Association (NALMA) was created to enhance the professional development and expertise in the functions of Lands Management and to facilitate networking links to assist First Nations interests in various lands management functions; 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 NALMA share the common objective of building competent administration capacity in First Nations';

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

Therefore the National Aboriginal Lands Managers Association and the First Nation Tax Commission agree to the following understanding:

1. The FNTC and NALMA shall meet as required, at mutually agreeable times and locations, to share information and to identify specific tasks required to finalize the incorporation of property tax jurisdiction course material into Level II of the NALMA Professional Lands Management Certification Program;
2. The FNTC will work with NALMA to create curriculum for property tax jurisdiction that is consistent within the current mandate and deliverables of the current NALMA PLMCP;
3. The FNTC and NALMA explore a mechanism for the delivery of new course material within the current module system, that will support best practices in the exercise of land management and property tax jurisdiction by First Nations;

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

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

IN WITNESS WHEREOF the parties have executed this Memorandum of Understanding this 9 day of Nov, 2012.

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

Gino Clement, Chair
National Aboriginal Lands Managers Association