



Memorandum of Understanding



BETWEEN:

First Nations Tax Commission, hereinafter referred to as the "FNTC"
or the "Commission", as represented by
Chief Commissioner Clarence Thomas (Manny) Jules

of the First Part

AND:

Native Law Centre of Canada at the University of Saskatchewan,
hereinafter referred to as the "NLC", as represented by
Sakej Henderson, Research Director

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 FNTC must publish in the First Nations Gazette all First Nations' local revenue laws that are approved by the FNTC, and all the standards and procedures that are established by the FNTC;*
- e. *the NLC was established in 1975 to assist in the development of the law and legal system in Canada in ways to preserve and sustain Aboriginal and Treaty rights. Amongst other things, the NLC's goals are:*
 - (i) *to provide an avenue for publication of scholarly research on Aboriginal issues;*
 - (ii) *to make information on Aboriginal legal issues widely available;*
 - (iii) *to engage in scholarly research and publication on Aboriginal law issues;*
- f. *pursuant to a Memorandum of Understanding between the Indian Taxation Advisory Board (ITAB) and the NLC, dated April 30, 1997, the ITAB and the NLC have published the First Nations Gazette which published by-laws enacted by First Nations under section 83 of the Indian Act;*
- g. *following the establishment of the FNTC, the ITAB is no longer in existence;*
- h. *the First Nations Gazette is a recognized mechanism to give notice to and make publicly available the laws of First Nations.*

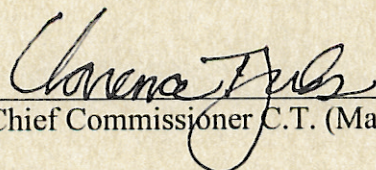
Therefore, the FNTC and the NLC are entering into this Memorandum of Understanding as follows:

- (1) the FNTC and the NLC acknowledge the legislative responsibility of the FNTC to publish laws, standards and procedures made under the FSMA;
- (2) the FNTC and the NLC will work together to ensure the publication of the First Nations Gazette meets the requirements of publication as set out in the FSMA;
- (3) the FNTC and the NLC will continue to publish in the First Nations Gazette by-laws enacted by First Nations under section 83 of the Indian Act;
- (4) an editorial board, comprised of representatives of the FNTC and the NLC, will be established to guide the publication and distribution, including on-line distribution, of the First Nations Gazette;
- (5) the FNTC and the NLC are committed to maintaining a First Nations Gazette which meets the highest professional standards of a legal publication;
- (6) the FNTC and the NLC are committed to ongoing dialogue on ways to support the FSMA objectives and the mandate of the NLC.

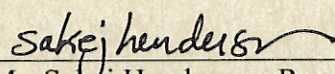
This Memorandum of Understanding is executed for the FNTC and the NLC by their authorized representatives.

Dated this 24 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 Native Law Centre
of Canada at the University of Saskatchewan


Mr. Sakej Henderson, Research Director

