



BC Assessment
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MEMORANDUM OF UNDERSTANDING

BETWEEN

First Nations Tax Commission (the “FNTC”)

AND

British Columbia Assessment Authority (the “BCAA”)

(the “Parties”)

WHEREAS the First Nations Tax Commission (FNTC) is an Aboriginal institution established under the *First Nations Fiscal and Statistical Management Act* (SC 2005, c.9) (*FSMA*); and

WHEREAS 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 Nation real property taxation regime and facilitating the resolution of disputes which arise in the tax system;

WHEREAS the British Columbia Assessment Authority (BC Assessment) is a Crown corporation, established under the *Assessment Authority Act* (RSBC 1996, c. 21) (*Assessment Authority Act*);

WHEREAS the mandate of BC Assessment, as set out in the *Assessment Authority Act*, 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 Authority Act*, 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;

WHEREAS 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 bylaws apply;

WHEREAS BC Assessment provides assessment services under contract to over fifty First Nations in British Columbia;

WHEREAS the Parties wish to explore opportunities that will foster, enhance, or otherwise facilitate First Nations' property assessment taxation systems;

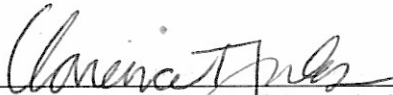
WHEREAS the FNTC and BC Assessment share an interest in supporting independent First Nations' assessment and taxation;

WHEREAS the FNTC (and its predecessor, the Indian Taxation Advisory Board) and BC Assessment have developed a positive and effective working relationship regarding First Nations' assessment and taxation issues;


THEREFORE, the parties agree that they will meet from time to time for the purposes of:

- maintaining an open dialogue concerning First Nations' property assessment and taxation, and property assessment generally, by discussing matters of mutual concern or interest;
- sharing information on emerging issues and policies;
- identifying and pursuing collaborative initiatives to achieve organizational objectives and facilitate assessment and taxation for First Nations

Signed this 26th day of March, 2012



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



Judy Rogers, Chair
British Columbia Assessment Authority