

# **Memorandum of Understanding**

BETWEEN

**The First Nations Tax Commission**

AND

**The Consensus Building Institute**

AND

**The M.I.T.-Harvard Public Disputes Program**

## ***“FORMING A PARTNERSHIP ON DISPUTE PREVENTION AND RESOLUTION”***

*Whereas 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; and*

*Whereas the First Nations Tax Commission (FNTC) is an Aboriginal institution established under the First Nations Fiscal and Statistical Management Act (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 Nations' real property taxation regime; and promoting understanding of the real property taxation systems of First Nations; and*

*Whereas the Consensus Building Institute (CBI) works to promote the fair, efficient, wise, and stable resolution of disputes through mediation, training and evaluation; and*

*Whereas the Massachusetts Institute of Technology (M.I.T.) and Harvard Public Disputes Program (PDP) works to replace “win-lose” outcomes with “all-gain” solutions to the highly controversial and complex problems of public policy making; and*

*Whereas FNTC, CBI and PDP wish to further foster and encourage an effective working relationship among the respective organizations on dispute prevention and resolution;*

*Therefore the FNTC, CBI and PDP agree to the following:*

1. *FNTC, CBI, and PDP are committed to ongoing dialogue on ways to support one another's mission, goals, and programs.*
2. *The parties will work together to seek among stakeholders fair and stable agreements, efficiently reached and will work together to:*
  - *Teach effective mutual gains negotiations skills to help prevent conflict;*
  - *Train others to teach effective dispute resolution skills;*
  - *Promote the fair and efficient resolution of disputes at the lowest possible level when conflict does arise;*
  - *Encourage the design and evaluation of fair and efficient dispute resolution systems; and,*
  - *Build capacity in First Nations and their neighbouring communities to resolve conflict.*
3. *To accomplish these goals, the parties will form an ad hoc working committee with the following intent:*

- To be advisory in nature;
- To focus on dispute prevention and dispute resolution for matters related to taxation resulting from the establishment of First Nation jurisdiction;
- To develop dispute prevention and dispute resolution tools that can be applied to other disputes among First Nations and others;
- To jointly develop grant applications, training materials, and other instruments for building consensus and promoting self-determination for First Nations.


4. The working committee shall meet as required at mutually agreeable times and locations.

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

10/10/07  
 Date

  
 Mr. Patrick Field, Managing Director,  
 The Consensus Building Institute

10/10/07  
 Date

  
 Professor Lawrence Susskind, Director, PDP  
 M.I.T. – Harvard Public Disputes Program

10/10/07  
 Date



First Nations Tax Commission  
 Commission de la fiscalité des premières nations

