

# MEMORANDUM OF UNDERSTANDING



BETWEEN

First Nations Tax Commission

AND

Canadian Property Tax Association, Inc.



**WHEREAS** the First Nations Tax Commission (FNTC) is a First Nation 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 Nation real property taxation regime and facilitating the resolution of disputes which arise in the tax system;

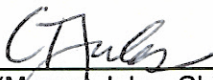
**WHEREAS** the Canadian Property Tax Association, Inc. (CPTA) is a national organization providing a forum for the exchange of ideas and information relating to both commercial and industrial property tax issues arising across Canada; and


**WHEREAS** the membership of the CPTA includes persons, associations, firms or companies who pay property taxes in Canada, or persons/companies who have property interests in Canada, and others who are interested in furthering the aims and objectives of the CPTA; and

**WHEREAS** the FNTC (and its predecessor, the Indian Taxation Advisory Board) and the CPTA have developed a positive and effective working relationship regarding real property taxation issues.

**THEREFORE**, the parties agree that they will continue to meet from time to time, with a view to maintaining an open dialogue concerning First Nations property taxation, and property taxation in general, by discussing matters of mutual concern, sharing information on emerging regulatory or policy initiatives and identifying initiatives which may be undertaken jointly to achieve organizational objectives.

Signed this 22ND day of November, 2011

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

  
\_\_\_\_\_  
Grace L. Marsh, President  
Canadian Property Tax Association, Inc.