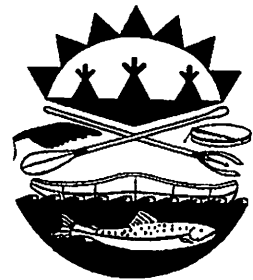


Listuguj Mi'gmaq Government Order-In-Council



Chronological no.: 2104	Subject: LMG Intervention in Revenue Quebec v. Marcelle Jenniss	Originated by:
The Council of the Listuguj Mi'gmaq Government		District Gespe'gewa'gi
Date of duly convened meeting	D M Y 0 1 1 1 3	Province Gepeg

WHEREAS the Quebec Court of Appeal will soon hear the case of *Agence du revenu du Québec v. Marcelle Jenniss* (no. 200-09-007992-131);

WHEREAS Marcelle Jenniss is a Maliseet of Viger and was employed as the Captain of a fishing vessel obtained under Viger's *Marshall Agreement*;

WHEREAS the vessel and the fishing were not physically on reserve;

WHEREAS the appeal will determine if such a vessel is deemed always situated on a reserve by reason of section 90(1) (b) of the *Indian Act* because the fishing vessel was acquired under a *Marshall Agreement* implementing the Treaties of 1760-1761;

WHEREAS the appeal will also determine whether, by reason of the deemed location of the vessel on a reserve under s. 90 (1) (b), as well as by application of the connecting factors test, the fishing employment income of Marcelle Jenniss is exempt from taxation under section 87 of the *Indian Act*;

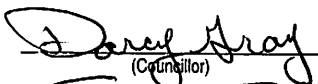
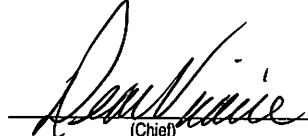
WHEREAS the *Marshall Agreements* signed by Viger and Listugujewa'q are similar and both communities acquired vessels under their agreements;

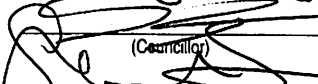
WHEREAS in both cases, the vessels cannot be docked at the community, the fishing takes place away and the fishers are employed by the band;

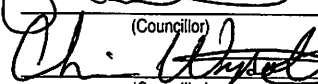
WHEREAS the result in the Court of Appeal will have therefore important taxation and other legal implications for Listugujewa'q;

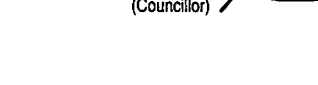
Moved: Serge Gray
 Seconded: Chris Hysote
 Abstain: -
 Opposed: -
 Status: Passed Defeated Tabled

Quorum 7

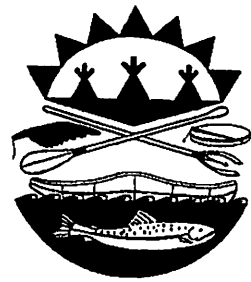
 (Councillor)
  (Chief)
 _____ (Councillor)

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**Listuguj Mi'gmaq
Government
Order-In-Council**



Chronological no.: 2104	Subject: LMG Intervention in Revenue Quebec v. Marcelle Jenniss	Originated by:
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WHEREAS Me David Schulze and Me Franklin Gertler have provided Listugujewaḡ with advice regarding those implications, the possibility for Listugujewaḡ to intervene in the Court of Appeal to improve the chances of a favourable outcome, and have further provided an estimate of the likely legal fees and costs of an intervention.

WHEREAS Listugujewaḡ has applied to the Atlantic Policy Congress for funding to cover part of the likely legal fees and costs;

NOW THEREFORE, the Listugujgewei Saqamawuti:

1. Authorizes an intervention on behalf of Listugujewaḡ in the Court of Appeal of Quebec in the appeal in *Agence du revenu du Québec v. Marcelle Jenniss* (no. 200-09-007992-131);
2. In conformity with the advice and the estimate of fees and costs they have provided, mandates Dionne Schulze s.e.n.c. and Franklin Gertler Law Office to take the steps necessary for the intervention.
3. Authorizes Chief Dean Vicaire to sign all documents and take all steps necessary to carry out this OIC;
4. Designates Jeff Basque and Fred Vicaire or either of them, under the supervision of Chief Vicaire, to ensure ongoing oversight of the intervention and the carrying out of this legal mandate.