

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

On behalf of the Minister of Indian Affairs and Northern Development,
I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the
following by-law made by the Tsawout Indian Band, in the Province of
British Columbia, at a meeting held on the 11th day of August, 1994.

TSAWOUT INDIAN BAND TAX RATES BY-LAW 1994-T03

Dated at Hull, Quebec

this 30 day of August 1994.


Dan E. Goodleaf
Deputy Minister



TSAWOUT BAND COUNCIL

P.O. Box 121 SAANICHTON, B.C. V0S 1M0 (604) 652-9101 FAX 652-9114

SCHEDULE "A"

Tsawout Prescribed Tax Rates For the Taxation Year 1994

Class of Property	Tax Rate
1. Residential	7.022
2. Utilities	32.33
3. Unmanaged Forest Land	27.23
4. Major Industry	25.45
5. Light Industry	22.67
6. Business/other	18.26
7. Managed Forest Land	17.40
8. Recreational Property/Non-Profit Organization	10.36
9. Farm	10.55

2. 1994 Charges - levied for local improvement and service charges:

Water charge \$ 117.00
Sewer charge \$ 104.00

BE IT KNOWN that this By-law entitled "the Rates Bylaw" which forms part of the Taxation By-law passed by Chief and Council and approved by the Minister May 27th, 1994, that being a by-law a system on the reserve lands of the Tsawout Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1994-T03 by the Chief and Council of the Tsawout Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Tsawout Indian Band held at the Tsawout Indian Band Administration Office, Saanichton, British Columbia, this 11 day of August 1994.

MOVED BY [Signature] SECONDED BY [Signature]

A QUORUM OF BAND COUNCIL CONSISTS OF 4 COUNCILLORS.

[Signature]
CHIEF

[Signature]
COUNCILLOR

COUNCILLOR

[Signature]
COUNCILLOR

COUNCILLOR

[Signature]
COUNCILLOR

PARCEL TAX (Section 482)

Where the Council is empowered to impose a frontage tax, except under Division (1) of Part 16, it may, as an alternative, impose a tax with respect to each parcel or group of parcels at the same rate for each parcel or group of parcels at the same rate for each parcel or group of parcels. (See Sample D17).

Parcel is defined in section 1 of the Municipal Act as:

"parcel" means any lot, block or other area in which land is held or into which it is subdivided, but does not include a highway;

Note that a parcel is land.

A Manufactured Home (Mobile Home) is a manufactured home park is not a parcel, even though it is taxable otherwise as an entity under the Manufactured Home Tax Act.

It is the park owner that would receive the parcel tax on the one or more legal land parcels making up the mobile home park.

A Manufactured Home on a lot owned by the same owner - The lot is subject to the parcel tax.