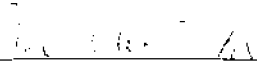


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985
C.1-5 and amendments thereto, I certify that the
attached copy of the Cowichan Indian Band
Bylaw to Fix Tax Rate for the Year 2004 dated
the 8th day of June 2004 is a true copy of the
said by-law.



Thomas Howe, Director
Lands and Trusts Services
(a Superintendent as defined in
Sec 2(1) Indian Act RSC 1985)



Indian and Northern
Affairs Canada

Affaires indiennes
et du Nord Canada

Deputy Minister

Sous-ministre

Ottawa, Canada
K1P 6K4

On behalf of the Minister of Indian Affairs and Northern Development, I
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the
following bylaw made by the Cowichan Indian Band, in the Province of
British Columbia, at a meeting held on the 8th day of June 2004.

- **Cowichan Indian Band**
Bylaw to Fix Tax Rate for the Year 2004

Dated at Ottawa, Ontario this 6th day of

2004.

COWICHAN INDIAN BAND
A Bylaw to Fix Tax Rate for the Year 2004

WHEREAS:

- A. The Cowichan Indian Band "Property Assessment and Taxation Bylaw" was enacted pursuant to Subsection 83(1) of the Indian Act for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the Property Assessment and Taxation Bylaw) including rights to occupy, possess or use land in the "reserve".

NOW BE IT HEREBY RESOLVED THAT the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate for the year 2004.

Short Title

1. This bylaw may be cited for all purposes as the "Cowichan Indian Band Bylaw to Fix Tax Rate for the Year 2004".

Tax Rates

2. The following rates are hereby imposed and levied for the Calendar Year 2004 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Utilities	(2)	_____ 4.00% _____ per thousand
Light Industry	(5)	_____ 2.42% _____ per thousand
Business and Others	(6)	_____ 2.42% _____ per thousand
Farm	(9)	_____ 1.00% _____ per thousand

Place of Tax Payments

3. The taxes as levied shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, BC. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, BC V9L 5J1.