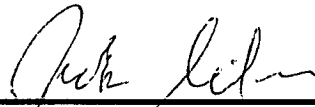


## **CERTIFICATION**

Pursuant to Section 86 of the *Indian Act* RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Cowichan Indian Band 2002 Rates By-law, A By-law to Fix Tax Rate for the Year 2002, passed by the Cowichan Indian Band Council on the 31st day of July, 2002 is a true copy of the said by-law.



---

Thom Howe  
Director, Lands and Trust Services  
A Superintendent as defined in  
Section 2 (1) *Indian Act* RSC 1985

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Cowichan Indian Band, in the Province of British Columbia, at a meeting held on the 31<sup>st</sup> day of July 2002.

- **Cowichan Indian Band**  
**2002 Rates By-law**  
**(A By-law to Fix Tax Rate for the Year 2002)**

A handwritten signature in black ink, appearing to read 'Robert D. ...'.

Dated at Ottawa, Ontario this 23<sup>rd</sup> day of October 2002.

Canada

**COWICHAN INDIAN BAND  
Annual Property Tax Budget Bylaw 2002**

**Whereas** the Cowichan Indian Band passed the Property Assessment and Taxation Bylaw April 19, 1994 which was duly approved by the Minister of Indian Affairs and Northern Development on the 30<sup>th</sup> day of May, 1994 pursuant to Section 83 of the Indian Act.

**And Whereas** the Cowichan Indian Band deems it advisable to amend the Property Assessment and Taxation Bylaw by establishing the "Annual Property Tax Budget Bylaw 2002" for the purpose of taxation for local purposes of land or interest in land, in the reserves, including rights to occupy, possess or use land in the reserve.

**Part 1**


1. This Bylaw may be cited as the "Annual Property Tax Budget 2002".
2. The Budget totalling \$912,160.99 (Nine Hundred and Twelve Thousand One Hundred and Sixty Dollars and Ninety-Nine Cents) for the year ended December 31, 2002 is hereby approved and authorized, with the estimated allocation of the amounts for Revenue and Expenditure being made up as shown on the attached Appendix 'A' (the Budget).
3. The Officers of the Cowichan Indian Band are hereby authorized to pay in accordance with the bylaws of the Band the sums of money set out in the Annual Budget for the purpose therein specified.
4. All cheques drawn on the bank for payment of funds pursuant to this Bylaw shall be signed by any two of the following: Chief, Band Manager, or Treasurer of the Band; before being issued.
5. All payment already made from taxation revenue for the current year are hereby ratified and confirmed.

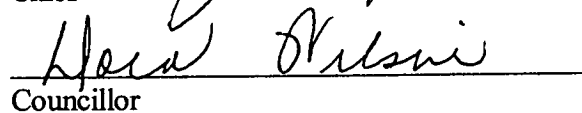
**APPROVED AND PASSED** at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this 31 day of July, 2002.

A Quorum of Council consists of five (5) Band Councillors.

Moved By: Philomena Alphonse

Seconded By: Cindy Paige

  
Chief

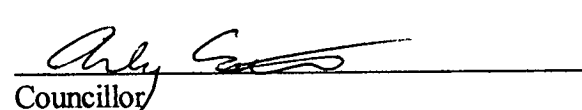
  
Councillor

  
Councillor

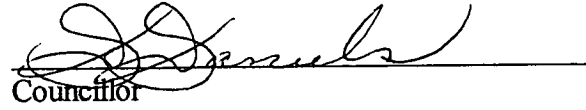
  
Councillor

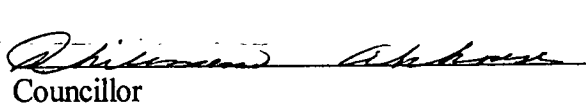
  
Councillor

  
Councillor

  
Councillor

  
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Councillor

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Councillor

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Councillor

\_\_\_\_\_  
Councillor

**COWICHAN INDIAN BAND**  
**A Bylaw to Fix Tax Rate for the Year 2002**

**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 2002.

Short Title

1. This bylaw may be cited for all purposes as the "Cowichan Indian Band Bylaw to Fix Tax Rate for the Year 2002".

Tax Rates

2. The following rates are hereby imposed and levied for the Calendar Year 2002 on the assessed value of land and improvements by property class.

<b>Property Class</b>	<b>Tax Rate Percentage</b>
(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.

**APPROVED AND PASSED** at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this 31 day of July, 2002.

A Quorum of Council consists of five (5) Band Councillors.

Moved By: Arvid Charlie

Seconded By: Dora Wilson

Wesley P. Apple  
Chief

Heena Kusani  
Councillor

Cindy Paige  
Councillor

Arvid Charlie  
Councillor

[Signature]  
Councillor

Marshall S. [Signature]  
Councillor

[Signature]  
Councillor

[Signature]  
Councillor

[Signature]  
Councillor

[Signature]  
Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

APPENDIX 'A'

**COWICHAN TRIBES  
2002 PROPERTY TAX BUDGET  
JANUARY 1 – DECEMBER 31, 2002**

	<u>2002 BUDGET</u>	<u>2001 ACTUAL</u>
<b>REVENUE</b>		
Surplus	68,816.37	0.00
Property Taxes	801,444.62	769,274.47
Business licences	6,000.00	5,895.00
Community Dev. Fund (BC Hydro)	15,900.00	63,620.00
Interest	<u>20,000.00</u>	<u>29,544.71</u>
<b>TOTAL REVENUE:</b>	<b><u>912,160.99</u></b>	<b><u>868,334.18</u></b>
<b>EXPENDITURES</b>		
<u>GENERAL ADMINISTRATIVE</u>		
Administration & Legal	10,000.00	8,654.75
Consultants – Duncan Mall	30,000.00	0.00
Assessment/Tax Collection	<u>34,000.00 *</u>	<u>20,130.62</u>
* \$16,000 Assessment fee, Unpaid Utilities & Review Panel	<u>74,000.00</u>	<u>28,785.37</u>
<u>COMMUNITY WORKS</u>		
Gym Operation - salary/benefits	39,000.00	38,000.00
Gym Operation & Maintenance	10,000.00	12,373.83
Gym Renovations	<u>20,000.00</u>	<u>29,994.02</u>
	<u>69,000.00</u>	<u>80,367.85</u>
<u>COMMUNITY SERVICES</u>		
Recreation Director – salary/benefits	29,500.00	26,000.00
Local Parks Contribution	<u>5000.00</u>	<u>3,500.00</u>
	<u>34,500.00</u>	<u>29,500.00</u>
<u>PUBLIC WORKS</u>		
Operation & Maintenance – salary/benefits	52,500.00	51,000.00
Maintenance/labourer – salary/benefits	48,500.00	47,000.00
Truck lease- maintenance	11,000.00	8,660.00
Snow removal	10,000.00	13,842.30
Street Lighting - Cowichan Way/Boys Road	5,000.00	2,079.13
Street Light Repairs – Cowichan Way	5,200.00	18.26
Tree Removal	3,000.00	1,140.00
Joint Utility Board	24,000.00	24,533.51
Sahilton Road Ditch Cleaning	10,000.00	49,077.40 *
Community Dev.-Green Point Project	<u>63,000.00</u>	<u>0.00</u>
* Chip Sealing Program	<u>232,200.00</u>	<u>197,350.60</u>
<u>GENERAL GOVERNMENT SERVICES</u>		
Environmental Advisor – salary/benefits/operations	65,000.00	63,844.61
Bylaw Enforcement – salary/benefits/operations	36,000.00	31,414.88
Truck Lease – Bylaw Enforcement	9,000.00	7,198.32
Membership – Administration	28,500.00	25,500.00
Secretary – Lands - salary/benefits	44,000.00	41,000.00
Rent - Land Department	20,200.00	24,424.00 *
- Administration	40,000.00	40,000.00
- Social Development	17,000.00	0.00
Community Policing/Justice	60,000.00	47,334.18
Land & Governance	48,000.00	52,000.00
Service Agreement- fire protection	32,000.00	30,156.00
Fire Protection - Maple Way Petro Canada	650.00	642.00
Financial management	80,000.00	100,000.00
Reserve for future expenditures	<u>10,697.00</u>	<u>0.00</u>
* Includes computer purchase	<u>491,047.00</u>	<u>463,513.99</u>
<b>TOTAL EXPENDITURES:</b>	<b><u>\$900,747.00</u></b>	<b><u>799,517.81</u></b>
Surplus	<u>11,413.99</u>	<u>68,816.37</u>

## APPENDIX 'A'

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