


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Cowichan Indian Band Bylaw to Fix Tax Rate and Percentage Additions for the Year 1995 dated June 27, 1995 is a true copy of the said by-law.



Richard Frizell
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 bylaw
made by the Cowichan Indian Band, in the Province of British Columbia,
at a meeting held on the 27th day of June 1995.

- **Cowichan Indian Band Bylaw to Fix Tax Rate
and Percentage Additions for the Year 1995**

A handwritten signature in black ink, consisting of several loops and a long tail.

Dated at Ottawa, Ontario this 23rd day of October, 1995.

Canada

COWICHAN INDIAN BAND

A By-law to fix Tax Rate and Percentage additions for the Year 1995

WHEREAS:

- A. The Cowichan Indian Band "Property Assessment and Taxation Bylaw" was made 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";
- B. Subsection 83(1) (e.1) provides for the imposition and recovery of interest on amounts that are payable pursuant to this section, where those amounts are not paid before they are due, and the calculation of that interest.

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 and Percentage Additions for the year 1995.

Short Title

- 1. This bylaw may be cited for all purposes as the "Cowichan Indian Band By-law to Fix Tax Rate and Percentage Additions for the year 1995".

Tax Rates

- 2. The following rates are hereby imposed and levied for the Calendar Year 1995 on the assessed value of land and improvements by property class.

Property Class	Tax Rate Percentage
(a) Residential (1)	<u>.08</u> per thousand
Utility (2)	<u>3.00</u> per thousand
Light Industry (5)	<u>2.40</u> per thousand
Business & Others (6)	<u>2.40</u> per thousand
Farm (9)	<u>.08</u> per thousand

Percentage Additions

- 3. The Tax Collector of the Cowichan Indian Band shall on September 18, 1995, add ten per centum (10%) on to the current year's taxes unpaid on each parcel of land and on the improvements thereon, and the said unpaid taxes including tax rates together with the amounts added aforesaid, shall be deemed to be taxes of the current year due on such land and on the improvements thereon.

Interest on Taxes in Arrears

- 4. Taxes in Arrears are subject to interest at the prevailing Bank of Canada rate plus 2% calculated from January of year following. Interest charged will be calculated at Bank of Canada rate (plus 2%) in effect on date taxes in arrears are paid.

Place of Tax Payments

- 5. The tax rates and percentage additions shall be payable at the office of the Tax Collector at the Cowichan Band Office, 1802 Tzouhalem Road, Duncan, B.C. Mailing address: Cowichan Indian Band, P.O. Box 880 Duncan, B.C. V9L 3Y2.

Approved and passed at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Phoenix Station Motor Inn, 360 Duncan Street on this 27th day of June, 1995. *W.A. E.M. B.R.D.*

A Quorum of Council consists of 5 Band Councillors.

Moved by Benedict R. George Seconded by E. Wesley Modeste

Chief [Signature]
Chief

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