


**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 Property Expenditure Bylaw 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 27<sup>th</sup> day of June 1995.

- **Cowichan Indian Band Tax Expenditure Bylaw**

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

Dated at Ottawa, Ontario this 23<sup>rd</sup> day of October, 1995.

Canada

**COWICHAN INDIAN BAND  
PROPERTY TAX EXPENDITURE BYLAW**

**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(2) of the Indian Act provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the Indian Act must be made under the authority of a bylaw of the council of the band;
- C. Subsection 113 of the Cowichan Indian Band Property Assessment and Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, the taxation expenditure bylaw was enacted for the purpose, inter alia, of establishing procedures for the authorization of expenditures (in addition to those authorized under subsection 113 of the Cowichan Indian Band Property Assessment and Taxation Bylaw) to be made out of the property tax revenue from time to time;

**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 subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures (in addition to those authorized under subsection 113 of the Cowichan Indian Band Property Assessment and Taxation Bylaw) to be made out of property tax revenue.

**Short Title**

- 1. This bylaw may be cited for all purposes as the "Cowichan Indian Band Property Tax Expenditure Bylaw 1995."

**Interpretation**

- 2. In this bylaw, including without limiting the generality of the foregoing in the recitals and this section:

**"annual property tax budget"** means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes,

**"band"** means the Cowichan Indian Band.

**"band council resolution"** means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band,

**"community works"** includes without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including without limiting the generality of the foregoing, band administration offices, band public work yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centre, parks and playgrounds, together with reserve land appurtenant thereto,

**"community services"** includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park playground, police or fire protection programs and services,

**"council"** means the council of the Cowichan Indian Band within the meaning of subsection 2(1) of the Indian Act R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band,

**"fiscal year"** means January 1 of a calendar year through December 31 of the following calendar year,

**"general government services"** includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, bylaws and programs and the administration and operation of departments of the band,

**"minister"** means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister,

**"permitted property taxation bylaw expenditures"** means those expenditures out of property tax revenue authorized to be made under subsection 113 of the Cowichan Indian Band Property Assessment and Taxation Bylaw,

**"property assessment and taxation bylaw"** means the Cowichan Indian Band Property Assessment and Taxation Bylaw approved and passed by the council on the 19th day of

April, 1994 and approved by the minister on the 30th day of May, 1994, as amended from time to time,

**"property tax revenue"** includes all taxes and other moneys raised under the Cowichan Indian Band Property Assessment and Taxation Bylaw, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time,

**"public works"** includes:

- (a) designing, constructing, reconstructing creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:
  - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls,
  - (ii) equipment, wire, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities,
  - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities,
  - (iv) storm or sanitary sewer or water lines, work and facilities, including service connections to sewer or water lines on land abutting a main,
  - (v) sewerage treatment and water treatment works, facilities and plants,
  - (vi) retaining walls, rip-rap, sheet-piling, seawalls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river, and
  - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),together with reserve lands appurtenant thereto,
- (c) remediating environmentally contaminated reserve lands, and
- (b) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials,

**"reserve"** means those lands the legal title to which is vested in her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise,

**"tax collector"** means the Tax Collector appointed by council under the Cowichan Indian Band Property Assessment and Taxation Bylaw,

**"utility services"** includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

### **Authorization of Expenditure of Property Tax Revenue**

3. (1) This bylaw authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.
- (2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation bylaw expenditures, public works and utility services.

### **Annual Property Tax Budget**

4. (1) On or before July 31st in each fiscal year, the Tax collector shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before August 31st of the same fiscal year.
- (2) An annual property tax budget shall be in the form of that draft annual property tax budget attached as Schedule A to this bylaw.
- (3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw shall be made under subsection 113 of the Cowichan Indian Band Property Assessment and Taxation Bylaw or pursuant to an annual property tax budget that has been approved by band council resolution.
- (4) For greater certainty:
  - (a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget, and
  - (b) nothing in this bylaw shall have the effect of amending subsection 113 of

the Cowichan Indian Band Property Assessment and Taxation Bylaw or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

#### **Property Tax Revenue Accounts**

5. (1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to subsection 113 of the Cowichan Indian Band Property Assessment and Taxation Bylaw or pursuant to an annual property tax budget that has been approved by band council resolution.
- (2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to subsection 113 of the Cowichan Indian Band Property Assessment and Taxation Bylaw or pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

#### **Administration and Enforcement**

6. The Tax Collector shall administer this bylaw.

#### **Bylaw Remedial**

7. This bylaw shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

#### **Miscellaneous**

8. (1) Head notes, marginal notes and provision headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.
- (2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.
- (3) Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- (4) In this bylaw words in the singular include the plural, and words in the plural include the singular.

**Coming into Force**

9. This bylaw shall come into force immediately upon being approved by the minister.

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, this 27th day of June, 1995. *NR B.R.G. E.W. du*

A Quorum of Council consists of 5 Band Councillors.

MOVED BY: Wesley Modeste SECONDED BY: Benedict Ron George

*Chip Palmer Adams*  
Chief

*Dennis H. Phorse*  
Councillor

*Haru Nelson*  
Councillor

*Len McIntyre*  
Councillor

*Gus Ford*  
Councillor

*Louise Underwood*  
Councillor

*Chris Thorne*  
Councillor

*Avoid Clark*  
Councillor

\_\_\_\_\_  
Councillor

*Benedict R. George*  
Councillor

\_\_\_\_\_  
Councillor

*W. H. Modeste*  
Councillor

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Councillor



Schedule "A"

**COWICHAN INDIAN BAND  
ANNUAL PROPERTY TAX BUDGET BYLAW 19\_\_**

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 30th 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 19\_\_" 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 Bylaw 19\_\_".
2. The Budget totalling \$\_\_\_\_\_ for the year ended December 31st, 19\_\_ 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".
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 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 Band Administration Office, 1802 Tzouhalem Road, this \_\_\_\_ day of \_\_\_\_\_ 19\_\_.

A Quorum of Council consists of 5 Band Councillors

MOVED BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

\_\_\_\_\_  
Chief

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Councillor

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Councillor

**Appendix 'A'**  
**Estimated Revenue**

19__ Taxation Levy	\$ _____
Interest Income	_____
Grants in Lieu	_____
Miscellaneous	_____
<b>TOTAL REVENUE</b>	<b>\$ _____</b>

**Estimated Expenditures**

Administration, Legal, Miscellaneous	\$ _____
Assessor and Tax Collector	_____
Refunds of Overpayment & Interest	_____
Unpaid charges or Fees	_____
Community Works	_____
Community Services	_____
General Government Services	_____
Public Works	_____
Utility Services	_____
<b>TOTAL EXPENDITURES</b>	<b>\$ _____</b>