

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 28th day of July 1999.

- **Cowichan Indian Band
Bylaw to Fix Tax Rate and Percentage Additions
for the Year 1999 (Rates Bylaw)**

A handwritten signature in cursive script, appearing to read "Robert D. Stewart".

Dated at Ottawa, Ontario this 17th day of *OCTOBER* 1999.

Canada

COWICHAN INDIAN BAND

A Bylaw to Fix Tax Rate and Percentage Additions for the Year 1999

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 1999.

Short Title

1. This bylaw may be cited for all purposes as the "Cowichan Indian Band Bylaw to Fix Tax Rate and Percentage Additions for the Year 1999".

Tax Rates

2. The following rates are hereby imposed and levied for the Calendar Year 1999 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a)	Utility (2)	<u>4.00</u> per thousand
	Light Industry (5)	<u>2.30</u> per thousand
	Business and Others (6)	<u>2.30</u> per thousand
	Farm (9)	<u>1.00</u> per thousand

Percentage Additions

3. The Tax Collector of the Cowichan Indian Band shall on September 6, 1999, add ten per cent (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 the year following. Interest charged will be calculated at the Bank of Canada rate (plus 2%) in effect on the date the 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, 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 28th day of July, 1999.

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

Moved By: Ernest Elliott

Seconded By: Ramona Williams

Chief Lydia Hwitsum
Chief Lydia Hwitsum

Louise Underwood
Councillor Louise Underwood

Diane Daniels
Councillor Diane Daniels

Arvid Charlie
Councillor Arvid Charlie

Ben Joseph
Councillor Ben Joseph

Andrew Canute
Councillor Andrew Canute

Ramona Williams
Councillor Ramona Williams

Ernest Elliott
Councillor Ernest Elliott

Leonard Antoine
Councillor Leonard Antoine

Dora R. Wilson
Councillor Dora R. Wilson

Councillor

Councillor

Councillor