

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 3rd day of June 1997.

- **A Bylaw to Fix Tax Rate and Percentage Additions for the Year 1997**

Jane Stewart

Dated at Ottawa, Ontario this 20th day of June, 1997.

Canada

COWICHAN INDIAN BAND

A By-law to fix Tax Rate and Percentage additions for the Year 1997

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 1997.

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 1997".

Tax Rates

2. The following rates are hereby imposed and levied for the Calendar Year 1997 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Residential	(1)	<u>.80</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>.80</u> per thousand

Percentage Additions

3. The Tax Collector of the Cowichan Indian Band shall on September 3, 1997, 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, 5760 Allenby Road, Duncan, B.C. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, B.C. V9L 5J1.

Approved and passed at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Tribes Council Chambers this 3rd day of June, 1997.

A Quorum of Council consists of 5 Band Councillors.

Moved by Benedict R. George Seconded by Albie Charlie

Chief Adilmanu Adilmanu
Chief

Louise Tordewood
Councillor

Dennis H. Aphonse
Councillor

David Charlie
Councillor

Albie Charlie
Councillor

Albie Charlie
Councillor

Calvin Swinton
Councillor

Benedict R. George
Councillor

Benedict R. George
Councillor

Albie Charlie
Councillor

Len Antoine
Councillor

Haes Wilson
Councillor

Benedict R. George
Councillor