


**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  
Assessment and Taxation Amendment By-law No. 3, 2007 dated June 27,  
2007 is a true copy of the said by-law.**

  
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**Kathy Hankin, A/Associate Director  
Lands and Trust Services,  
a Superintendent as defined in  
Section 2(1) Indian Act RSC 1985**

Ministre des Affaires indiennes et  
du Nord canadien et interlocuteur fédéral  
auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and  
Northern Development and Federal Interlocutor  
for Métis and Non-Status Indians

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 27th day of June 2007.

- **Cowichan Indian Band**  
**Property Assessment and Taxation Amendment By-law**  
**No. 3, 2007**

A handwritten signature in blue ink, appearing to read "Chuck Hill".

Dated at Ottawa, Ontario this 11 day of OCTOBER 2007.

**COWICHAN INDIAN BAND  
PROPERTY ASSESMENT AND TAXATION  
AMENDMENT BYLAW NO. 3, 2007**

WHEREAS THE Cowichan Indian Band passed the Property Assessment and Taxation Bylaw on April 19, 1994, which was duly approved on May 30, 1994, by the Minister of Indian Affairs and Northern Development, 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 in order to permit the Council to pass Band Council Resolutions to grant exemptions from taxation to non-profit persons if certain conditions are satisfied.

NOW THEREFORE, the Cowichan Indian Band Council enacts as follows:

1. This Bylaw be cited as the "Property Assessment and Taxation Amendment Bylaw No. 3, 2007".
2. That sections 7, 8 and 9 of the Property Assessment and Taxation Bylaw be deleted and replaced with the following:
  7. If the Council considers that it is in the best interest of the Band to do so and subject to such conditions as may be set out in the Band Council Resolution, the Council may prescribe by Band Council Resolution the exemption of a portion or all of the taxes payable by a holder in the following circumstances:
    - (1) in the case of property used for commercial or business purposes and the holder employs Band members, the exemption is necessary to avoid failure of the business; or
    - (2) when a statement of income and expenses is presented by a holder to the Council which shows that the holder will suffer economic hardship if exemption is not granted; or
    - (3) the holder is a charitable, philanthropic or other not for profit person and the property is used by that holder for non-profit community purposes including, but not limited to, any of those uses described in section 4(2) or for housing.
  - (8) Where it is deemed by the Council to be in the best interest of the Band to grant an exemption pursuant to section 7(1) or section 7(2), it may do so provided:
    - (1) the property became taxable for the first time pursuant to this Bylaw;

- (2) no additional costs are incurred by existing taxpayers as a consequence of the exemption; and,
  - (3) the assessed value of the property represents no more than one tenth (1/10) of the total value of all properties assessed in the taxation year in which the exemption was granted.
9. Notwithstanding section 7, taxes shall not be exempted for a period longer than five consecutive taxation years unless, in the case of an exemption pursuant to section 7 (3), the Band Council Resolution grants a longer period of exemption.

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, Duncan, B.C. this 27th day of June, 2007.

A Quorum of Council consists of 5 Band Councillors.

Moved By Philomena Alphonse Seconded By Cindy Paige

Philomena Alphonse  
CHIEF

Cindy Paige  
COUNCILLOR

Heath Nelson  
COUNCILLOR

Shawn  
COUNCILLOR

David Charlie  
COUNCILLOR

Ellis Charles  
COUNCILLOR

Cindy Paige  
COUNCILLOR

Lloyd Bole Sr.  
COUNCILLOR

Ed Elbert  
COUNCILLOR

Philomena Alphonse  
COUNCILLOR

W.C. Symon  
COUNCILLOR

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COUNCILLOR

S.H. Wynd  
COUNCILLOR

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COUNCILLOR