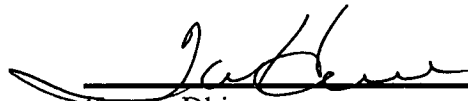


## CERTIFICATION

Pursuant to Section 86 of the *Indian Act* RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Cowichan Indian Band Property Assessment Amending By-law No. 3, 2000: passed by the Cowichan Band Council on the 18th day of April, 2000 is a true copy of the said by-law.



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Kumar Dhir  
Director, 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 18<sup>th</sup> day of April 2000.

- **Cowichan Indian Band  
Property Assessment and  
Taxation Amending Bylaw No. 3, 2000**

A handwritten signature in black ink, appearing to read "Robert A. Stewart".

Dated at Ottawa, Ontario this 27<sup>th</sup> day of July 2000.

Canada

**COWICHAN INDIAN BAND**  
**Property Assessment and**  
**Taxation Amendment Bylaw No. 3 2000**

**Whereas** the Cowichan Indian Band passed the Property Assessment and Taxation Bylaw on April 19, 1994 which was duly approved 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 comply with the requirements of the agreement entered into with BC Assessments regarding the preparation of the assessment roll.

**Now Therefore** the Cowichan Indian Band Council enacts as follows:

1. This bylaw be enacted as the "Property Assessment and Taxation Amendment Bylaw No. 3 2000."
2. That Section 27 be amended by the addition of the following:  
  
Section 27 (3) give consideration to the application of Bill 13, 1988 Tourist Accommodation (Assessment Relief Act);
3. This bylaw shall be construed as being remedial and shall be given such fair, large and liberal consideration and interpretation as best ensures the attainment of its objectives.

**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 18th day of April, 2000.

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

Moved By: Benedict George

Seconded By: Dora Wilson

Chief Lynn Hogg  
Chief

Louise Underwood  
Councillor

Daniels  
Councillor

David Charles  
Councillor

Christina  
Councillor

Arly Carter  
Councillor

Benedict R. George  
Councillor

Alvin Thomas  
Councillor

Harvey H. Hogg  
Councillor

Robert Fyfe  
Councillor

Ben. J. J.  
Councillor

Lloyd Bolt  
Councillor

Hara Wilson  
Councillor

BILL 13 - 1988

**TOURIST ACCOMMODATION  
(ASSESSMENT RELIEF) ACT**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

**Interpretation**

1. In this Act

"assessed value" means the assessed value determined under the *Assessment Act*:

"designated Act" means the *Assessment Authority Act*, the *British Columbia Transit Act*, the *Education (Interim) Finance Act*, the *Hospital District Act*, the *Islands Trust Act*, the *Municipal Act*, the *Municipal Finance Authority Act*, the *Taxation (Rural Area) Act* or the *Vancouver Charter*;

"eligible property" means land that, with its improvements,

(a) is used to provide overnight accommodation to guests, and

(b) comes within a class of property designated under section 3 (a),

and includes a campground, recreational vehicle park or trailer park that comes within a class of property designated under that section;

"improvements" has the same meaning as in the *Assessment Act*;

"land" has the same meaning as in the *Assessment Act*;

"strata lot" has the same meaning as in the *Condominium Act*;

"strata plan" has the same meaning as in the *Condominium Act*.

**Reduction in assessed value**

2. (1) Subject to subsection (2), the assessed value of an eligible property shall, for the purpose of its taxation under a designated Act, be reduced by the lesser of the following amounts:

(a) \$150 000 less 15% of the amount by which the assessed value exceeds \$2 000 000;

(b) 50% of the assessed value.

(2) Where an eligible property is a strata lot that is included in a strata plan, the assessed value of the eligible property shall, for the purpose of its taxation under a designated Act, be reduced by the amount determined by the following formula:

$$A = B \left[ \frac{C}{D} \right]$$

where

A = the amount of the reduction under this section;

B = the lesser of the following amounts:

BILL 13

(a) \$150 000 less 15% of the amount by which the total of the assessed values of all the strata lots included in the strata plan that are eligible property, exceeds \$2 000 000;

(b) 50% of the total of the assessed values of all the strata lots in the strata plan that are eligible property;

C = the assessed value of the eligible property;

D = the total of the assessed values of all the strata lots included in the strata plan that are eligible property.

(3) Where the amount determined under subsection (1) or (2) in respect of an eligible property is a negative amount, no change shall be made in the assessed value of the eligible property.

**Regulations**

3. The Lieutenant Governor in Council may make regulations including regulations

(a) designating as an eligible class of property for the purposes of this Act a class of property prescribed under section 26 of the *Assessment Act*, and

(b) prescribing, with respect to one or more classes of property, the method or order of calculating the amount by which the assessed value of eligible property in that class is reduced under section 2 (1) or (2).

**Commencement**

4. This Act comes into force by regulation of the Lieutenant Governor in Council.