

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 12th day of November, 1997.

- **Property Assessment and
Taxation Amendment Bylaw No. 2, 1997**

Jane Stewart

Dated at Ottawa, Ontario this 4th day of December, 1997.

Canada

**COWICHAN INDIAN BAND
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BYLAW NO. 2, 1997**

WHEREAS the Cowichan Indian Band passed the Property Assessment and Taxation Bylaw on April 19th, 1994, which was duly approved on May 30th, 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 comply with the requirements of the agreement entered into with B.C. Assessments regarding the preparation of the assessment roll.

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

1. This Bylaw be cited as the "Property Assessment and Taxation Amendment Bylaw No.2, 1997.
2. That Section 114 be amended as follows:
"thirty days" in the second line be deleted and "ninety days" substituted.
3. The following sections are to be added to "Part 13, Alterations and Amendments" following Section 123 in the Property Assessment and Taxation Bylaw.

124 (1) Where the assessor determines that during the taxation year:

- (a) a taxable interest in land, improvements, or both is on the assessment roll,
- (b) the value of an interest in land, improvements, or both not the same as the value on the assessment roll due to
 - (i) the demolition, destruction or damaging of an improvement
 - (ii) new construction or new improvements
 - (iii) a change in permitted use of the land
 - (iv) a subdivision or consolidation of the land
- (c) there has been a change in the possession, use or occupation the land, improvements or both
- (d) there has been a clerical error; or
- (e) there has been a change in eligibility for an exemption assessor shall amend the assessment roll to effect the necessary changes for the current taxation year.

(2) Subject to section (126) amendments must be made by December 31st of a taxation year to be effective in that taxation year.

(3) Where the assessment roll is amended the assessor shall mail an assessment notice to each person affected setting out the amended assessment.

125 Where there has been an under assessment resulting from

- (a) a person's failure to disclose information required under this with respect to an interest in land, improvements or both; or
- (b) a person's concealment of information required under this bylaw with respect to an interest in land, improvements, or both that results in an incorrect levy of taxes, the assessor shall issue an amended assessment notice for the current tax year and for each previous tax year during which the condition giving rise to the amendment to the assessment roll persisted

126 Part 6 of the bylaw, Assessment Appeals, applies so far as it is, to assessment rolls and assessment notices amended under this Part.

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 12th day of November 1997.

A Quorum of Council consists of 5 Band Councillors.

Moved By Leonard Antoine

Seconded By Ramona Williams

Chief Ramona Williams
CHIEF

Louise Underwood
COUNCILLOR

David Charlie
COUNCILLOR

Alvin Jones
COUNCILLOR

Andy East
COUNCILLOR

Heidi Wilson
COUNCILLOR

Ramona Williams
COUNCILLOR

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COUNCILLOR

Benedict R. Burgin
COUNCILLOR

Alvin Charles
COUNCILLOR

Calvin Swartz
COUNCILLOR

Len Antoine
COUNCILLOR

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COUNCILLOR