



COWICHAN TRIBES TOBACCO TAX
COMMUNITY DISTRIBUTION POLICY 2018

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PURPOSE

The purpose of the Cowichan Tribes Policy for distribution of Tobacco Tax funds is to ensure that the conditions and terms of per capita distribution to the Membership are in accordance with the policy set by the Cowichan Tribes Council. In addition, that the procedures used in implementing the approved Chief and Council and the Community Distribution Policy are consistent.

BREAKDOWN OF DISTRIBUTION

In November of 2008, the Cowichan Tribes' General Membership passed a resolution that the revenue from the Tobacco Tax be distributed as follows:

1. **37 1/2%** (thirty-seven and one-half per cent) of the total amount received be distributed to the Cowichan Members.
2. **25%** (twenty-five per cent) of the total amount received be distributed for housing repairs and renovations.
3. **12 1/2%** (twelve and one-half per cent) of the total amount received be distributed for job creation and job training.
4. **25%** (twenty-five per cent) of the total amount received be distributed for Youth and Elders.

37 1/2 % DISTRIBUTION TO COWICHAN MEMBERS

As compensation for waiving Section 87 of the Indian Act, Cowichan Members are eligible to receive the annual distribution.

Distribution will be on a per capita basis and will be distributed per family unit. Each household may or may not contain more than one family unit.

POLICY

The following policy adopted by the Chief and Council is considered the policy for distribution to the community. This policy will be referred to as the "Community Distribution Policy".

APPEALS COMMITTEE

Allocation disputes over care of children will be referred to the Policy Appeals Committee. Meetings will be set as required.

CRITERIA FOR ELIGIBILITY

1. All individuals that are on the Cowichan Tribes' Membership list including children on 'A' list (adopted), who have membership, and children in continuing care by court order with Lalum'utul Smun'eem, MCFD, or another delegated Aboriginal agency, Elders/adults in care are eligible to receive benefits on application.
2. Parent/guardian may apply for each dependent child up to the age of 17.
3. Youth at age 18 by November 9, 2018 are eligible to apply on his/her own.
4. Children must be registered Cowichan Members by November 09, 2018.

Automatic Members are child(ren) born of two Cowichan parents. The application process must be started by November 09, 2018 to be eligible.

All transfers in and out approved by Chief and Council are eligible provided they are registered or in the process of being registered with the Aboriginal Affairs Northern Development Canada by November 09, 2018. Band Council Resolution dates will be taken into consideration.

5. Member must be alive and have applied prior to November 23, 2018. Members who have applied and are deceased before distribution date, the Executor of Estate may proceed with an allocation application.
6. The parent/guardian who has care and control of the child/children by court order is the person eligible to apply and receive the Tobacco Tax distribution. If in dispute proof of an application being in receipt of the Child Benefit or proof of day to day care and guardianship and care of a child must be provided.

APPLICATION PROCEDURES

1. In order to qualify for annual December distribution a Cowichan Tribes member must make application and have forms in by November 23, 2018.
2. Application for Cowichan Tribes children in continuing care of the Director who reside on

Cowichan Tribes reserve, may be made by the Executive Director of Lalum'utul' Smun'eem or the guardian social worker who shall apply on behalf of the children.

The Director of Lalum'utul' Smun'eem or the social worker is responsible for assisting the MCFD who may apply for children in continuing care of the Director and who reside off Cowichan Tribes reserve by November 23, 2018

3. All cheques for Children in continuing care will be made payable to the "Public Guardian & Trustee of BC". All monies for children will be held in trust as per Public Guardian Trustee process.
4. Application for Elders/Adults/Person with a disability in care by an individual having Power of Attorney or Third Party Administration must provide legal proof.
5. A Member under the age of 18 with child(ren) of their own that is living independently may apply on their own behalf and that of the child(ren).
6. If two parents apply, clarification to determine child/children's care will be made through Social Development, Quw'utsun Syuw'entst Lelum' or Child Tax. If any type of overpayments is found (i.e for children who are in care) a deduction will be made to the applicant on the following year's distribution.

DISTRIBUTION PROCEDURES

Payment will be issued on the 13th day of December, 2018.

For those Members who have not applied for Tobacco Tax distribution in December, they can apply to the **Membership Department** for the cheque to be processed and will distribute on:

Applications received prior to January 18, 2019 – distribution January 25, 2019

Applications received prior to April 12, 2019 – distribution April 19, 2019

Applications received prior to July 12, 2019 - distribution on July 19, 2019

Applications received prior to September 13, 2019 – distribution on September 20, 2019

Beyond September 13, 2019 the remaining funds will returned to the community distribution budget.

Payment will be issued to head of family "or designated payee" and may include dependent spouse and children 17 years of age and under.

Distribution dollars may be subject to Garnishee orders including garnishee by Cowichan Tribes.

There are no retroactive funds paid for previous year's distribution.

PROCEDURE FOR RECEIPTS OF PAYMENT

Cheques will be ready for pick up on December 13, 2018 at the Si'em Lelum Hall.

There will be no early release.

Policy Appeal's Committee decision will be final; cheque will be released accordingly.

Cheques are to be picked up by applicant if you do not pick up cheques it will be mailed out. Cheques will be mailed to members out of town, on Mainland or in the United States. The release of cheques to other parties are at the discretion of the Tobacco Tax Coordinators and upon receipt of a signed letter. The other party must sign prior to release.

Uncashed cheques will be void after 6 months.

If cheques are returned or are not picked up by the end of the six month holding period, funds will go back into community distribution fund and that member may lose eligibility for the calendar year.

It is the responsibility of all applicants to keep direct deposit banking information up to date with the Cowichan Tribes Finance Department.

Tobacco Tax Revenue

Any benefit from Cowichan Tribes Tobacco Tax Revenue shall be deemed as a Tax refund.

Policy Maintenance and Appeals Committee

This policy is to be reviewed annually with recommendation by the Cowichan Tribes Policy Committee to Chief and Council for final approval.

THIS POLICY IS SUBJECT TO REVIEW AND REVISION BY COWICHAN TRIBES CHIEF AND COUNCIL

Adopted on this 5 day of October, 2018

Chief's Signature: _____

