



**COWICHAN TRIBES  
TOBACCO TAX COMMUNITY DISTRIBUTION  
POLICY and PROCEDURES**



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## **POLICY**

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

## **PURPOSE**

3. The purpose of this Policy is to ensure that the conditions and terms of per capita distribution of the Tobacco Tax revenues to the Cowichan Tribes' Membership are in accordance with the policy set by Cowichan Tribes' Chief and Council.
4. In addition, procedures have been developed to ensure consistent implementation and application of the Tobacco Tax Community Distribution Policy.

## **BREAKDOWN OF DISTRIBUTION**

5. In November of 2008, Cowichan Tribes' General Membership passed a resolution that the total revenues received by Cowichan Tribes' from Tobacco Tax shall be distributed for the benefit of Cowichan Tribes' Members and community, as follows:
  - i) **37.5%** (thirty-seven and one-half per cent) shall go directly to Cowichan Members;
  - ii) **25%** (twenty-five per cent) shall go to housing repairs and renovations;
  - iii) **12.5%** (twelve and one-half per cent) shall go to job creation and job training; and
  - iv) **25%** (twenty-five per cent) shall go to programming and services for Youth and Elders.

## **37.5% DISTRIBUTION TO COWICHAN MEMBERS**

6. As compensation for waiving Section 87 of the Indian Act, Cowichan Members are eligible to receive the annual distribution of Tobacco Tax revenues.
7. 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 (1) family unit.



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## APPEALS COMMITTEE

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

## BASIC ELIGIBILITY CRITERIA

9. The following individuals are eligible to receive Tobacco Tax revenues on application:
- i) All persons on Cowichan Tribes' Membership list including children on 'A' list (adopted) who have membership;
  - ii) Children in continuing care by court order with:
    - a) Lalum'utul Smun'eem,
    - b) BC Ministry for Children and Family Development (MCFD), or
    - c) Another delegated Aboriginal agency; and
  - iii) Elders/adults in care.
10. Parent/guardian may apply for each dependent child up to the age of 17 (seventeen).

## OTHER CRITERIA, APPLICATION AND DISTRIBUTION PROCEDURES

11. For additional eligibility criteria, application form, and related application and distribution processes, please refer to the Procedures associated with this Policy.

## REVIEW OF POLICY

12. This policy is to be reviewed as deemed necessary by the Membership Administrator. If changes are necessary, a recommendation will be made to Cowichan Tribes Policy Committee, and then to Chief and Council for final approval.

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

**Adopted on this \_\_\_\_\_ day of \_\_\_\_\_, 2019**

**Chief's Signature: Approved by Council, & original signed by Chief William Seymour, on September. 24, 2019**



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## PROCEDURES

13. The following detailed criteria and procedures are for purposes of implementing and administering Cowichan Tribes Tobacco Tax Community Distribution Policy.

## DETAILED ELIGIBILITY CRITERIA

14. Youth who turn age eighteen (18) by November 06, 2020 are eligible to apply on their own.
15. Children, in order to be eligible, must be registered Cowichan Members by November 06, 2020.
16. Automatic Members are child(ren) born of 2 (two) Cowichan parents. The application process for Automatic Members must be started by November 06, 2020 in order for them to be eligible.
17. 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 Indigenous Services Canada by November 06, 2020. Band Council Resolution dates will be taken into consideration.
18. Member must be alive and have applied prior to November 20, 2020.
19. For Members who have applied and are deceased before distribution date, the Executor of Estate may proceed with an allocation application.
20. The parent/guardian who has care and control of the child(ren) by court order is the person eligible to apply and receive the Tobacco Tax distribution. If in dispute, it is a requirement that proof of the applicant being in receipt of the respective Child Benefit, or proof of day to day care and guardianship of the child(ren), must be provided.

## APPLICATION PROCEDURES

21. In order to qualify for annual December distribution, eligible Cowichan Tribes members must complete the “Application for 2020 Tobacco Tax Distribution” and submit it to the Tobacco Tax team by November 20, 2020. A copy of the “Application for 2020 Tobacco Distribution” is attached to these Procedures.
22. Application for Cowichan Tribes children in continuing care 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.



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23. The Executive Director of Lalum'utul' Smun'eem or the social worker is responsible for assisting the MCFD who may apply for children in continuing care and who reside off Cowichan Tribes reserve by **November 20, 2020.**
  24. 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.
  25. 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.
  26. A Member under the age of eighteen (18) with child(ren) of their own that is living independently may apply on their own behalf and that of the child(ren).
  27. If two (2) parents apply, clarification to determine who the child(ren) are in the care of will be made through Social Development, Quw'utsun Syuw'entst Lelum' or Child Tax. If any overpayment is found (i.e., for children in care) a deduction will be made to the applicant on the following year's distribution.

## **DISTRIBUTION PROCEDURES**

28. Payment will be issued on the **11th** day of **December, 2020.**
29. For Members who have *not* applied for Tobacco Tax distribution in December, they can apply through the online application, fax or email in an application for a cheque to be mailed or direct deposit to be processed, and it will be distributed as follows:
  - i) Applications received prior to January 15, 2021 – distribution on January 22, 2021;
  - ii) Applications received prior to April 09, 2021 – distribution on April 16, 2021;
  - iii) Applications received prior to July 09, 2021 - distribution on July 16, 2021;
  - iv) Applications received prior to September 10, 2021 – distribution on September 17, 2021; and
  - v) After September 10, 2021 remaining funds will returned to the community distribution budget.
30. Payment will be issued to head of family "or designated payee" and may include dependent spouse and children seventeen (17) years of age and under.
31. Distribution dollars may be subject to Garnishee orders including garnishee by Cowichan Tribes.
32. There are no retroactive funds paid for previous year's distribution.



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## PROCEDURE FOR RECEIPTS OF PAYMENT

33. Cheque and direct deposits will be ready on December 11, 2020 .
34. There will be no early release.
35. Policy Appeal's Committee decision will be final; cheque will be released accordingly.
36. Cheques and Direct Deposit stubs will be mailed to members out of town, on the Mainland or in the United States.
37. There will be no Tobacco Tax Distribution cheque pick up dates. All cheques and payment stubs will be mailed out.
38. Uncashed cheques will be void after six (6) months.
39. If cheques are returned or are not picked up by the end of the six (6) month holding period, funds will go back into community distribution fund and the member may lose eligibility for the calendar year.
40. It is the responsibility of all applicants to keep direct deposit banking information up to date with the Cowichan Tribes Finance Department.

## TAX REFUND

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