

**TOWN OF INUVIK
BY-LAW #2096/TAX/03**

A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF INUVIK IN THE NORTHWEST TERRITORIES TO AUTHORIZE THE LEVYING OF A PENALTY ON TAXES AND EXEMPTING SENIOR CITIZENS AND DISABLED PERSONS FROM PENALTIES ON PROPERTY TAXES IN ADDITION TO PROVIDING RELIEF ON PROPERTY TAXES

PURSUANT to the Property Assessment and Taxation Act R.S.N.W.T. 1988, c.10, Sections 83 and 84 and subsequent amendments thereto;

AND PURSUANT to the Senior Citizens and Disabled Persons Property Tax Relief Act, R.S.N.W.T. 1989, c.22 Section 50, subsections (1), (2) and (3) and subsequent amendments thereto;

WHEREAS the Town of Inuvik may, by by-law, provide that in the event of taxes remaining unpaid on a specific date in the year in which taxes are levied, there shall be added to such unpaid taxes, by way of penalty, an amount not exceeding one point eight percent (1.8%) of the unpaid taxes on the last day of each calendar month thereafter so long as the taxes remain unpaid;

AND WHEREAS it is deemed expedient and necessary to provide for the implementation of penalties on late payment of taxes;

AND WHEREAS it is deemed appropriate to waive tax penalties and provide relief from property taxes for senior citizens and disabled persons;

NOW THEREFORE BE IT RESOLVED that the Council of the Municipal Corporation of the Town of Inuvik, in Council duly assembled, enacts as follows:

1. In this by-law:

- (A) **“Date of Eligibility”** means the effective date an individual is eligible for Property Tax Relief as a Senior Citizen and Disabled Person.
- (B) **“Dependant”** means an individual who resides with a senior citizen or disabled person and who, at any time within the relevant taxation period, is
 - (a) dependant on the senior citizen or disabled person for support (Employment Income less than the GNWT Basic Personal Exemption), and
 - (b) either
 - (i) the spouse of the senior citizen or disabled person, including a person who has cohabited with the senior citizen or disabled person for at least one year, or
 - (ii) a child, grandchild, niece, nephew, brother, sister, parent, grandparent, aunt or uncle of the senior citizen or disabled person; (*personne á charge*)

- (C) **“Disabled Person”** means an individual who at any time within the relevant taxation period is:
- (a) in receipt of a pension or allowance for –
 - (i) a total disability or partial disability of at least 25% under the Workers’ Compensation Act;
 - (ii) for a severe and prolonged disability under the Canada Pension Plan; or
 - (iii) for a disability of at least 50% under the War Veterans Allowance Act (Canada) or the Civilian War Pensions and Allowance Act (Canada); or
 - (b) produces a medical certificate satisfactory to the Senior Administrative Officer indicating that the person suffers from a severe or prolonged disability and setting out of the nature and extent of the disability.
- (D) **“Eligible Property”** means:
- a) a mobile unit, or
 - b) a single family dwelling unit or a mobile unit, and the parcel of land within the meaning of the Property Assessment and Taxation Act upon which it is situated, where the land is owned by the same person who owns the single family dwelling unit or mobile unit.
- (E) **“Mobile Unit”** means a mobile unit as defined in the Property Assessment and Taxation Act.
- (F) **“Senior Citizen”** means an individual who, at any time during the relevant taxation period, has attained the age of 65 years.
- (G) **“Taxes”** means taxes levied by the Town of Inuvik under the Property Assessment and Taxation Act in respect of eligible property, but does not include arrears, local improvement charges, or interest charges.
2. A) That in the event of taxes remaining unpaid sixty (60) days after the date that the current tax notice is mailed, there shall be added to such unpaid taxes, by way of penalty, an amount of one point eight per cent (1.8%) per month thereof in the next succeeding twelve (12) months period, and in each twelve (12) month period thereafter, so long as the said taxes remain unpaid.
- B) Any such penalty imposed shall be added to the unpaid taxes in respect of which such penalty was imposed and shall for all purposes form part of such unpaid taxes.
- C) Eligible property of a Senior Citizen or Disabled Person shall be exempt from penalties on unpaid taxes, from the date of eligibility, where the Senior Citizen or Disabled Person is the owner of the eligible property and ordinarily resides in it.
- D) Eligible Senior Citizens and Disabled Persons will make application for an exemption of tax penalties and relief on property taxes on the prescribed form attached as Schedule “A” to this by-law.
- E) Council may, upon application, exempt the eligible property of a senior citizen or disabled person for 50% of the taxes where the senior citizen or disabled person is the owner of the eligible property and ordinarily resides on it.

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- F) Council shall not exempt from taxes the eligible property of a senior citizen or disabled person who is a part owner of the eligible property unless the other part owner or all other part owners are senior citizens, disabled persons or dependants of the senior citizen or disabled person.
- G) Council shall not exempt from taxes the eligible property of a senior citizen or a disabled person which is used for a commercial activity and/or has been approved for a Home Occupation permit.
- H) Every senior citizen or disabled person who wishes to apply for the exemption from taxes shall complete the form set out in Schedule "A" attached to and forming part of this by-law.
- I) By-law #1528/TAX/98 is hereby repealed.

READ A FIRST TIME THIS 26th DAY OF MARCH, 2003 A.D.

READ A SECOND TIME THIS 26th DAY OF MARCH, 2003 A.D.

READ A THIRD TIME AND FINALLY PASSED THIS 9th DAY OF APRIL, 2003 A.D.



MAYOR



SENIOR ADMINISTRATIVE OFFICER

SCHEDULE "A"

SENIOR CITIZENS AND/OR DISABLED PERSONS PROPERTY TAX RELIEF

**APPLICATION AND DECLARATION FORM
FOR THE TOWN OF INUVIK MUNICIPAL TAXATION AREA**

This application must be completed for the home in which you live.

I, _____ normally reside in the Town of Inuvik, at Lot _____
Block _____ Plan _____, in a single family dwelling unit or mobile unit of
which I am the owner or part owner.

I apply for property tax relief for the year _____, because I am a

- Senior citizen OR
- Disabled person
- Dependant on senior citizen for support

NOTE: Where the applicant is unable to complete the application, another person may complete the application on behalf of the applicant and make an appropriate declaration.

FOR SENIOR CITIZEN EXEMPTION

I declare that I have attained the age of sixty-five (65) years on or before December 31 of the current year, that I am the sole owner of the single family dwelling unit or mobile unit in which I live, or I am part owner of the single family dwelling unit or mobile unit in which I live and all other part owners are senior citizens, disabled persons or dependants.

And I make this solemn Declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the Canada Evidence Act.

SWORN BEFORE ME AT THE Town of Inuvik,)
in the Northwest Territories, this _____)
day of _____, _____)

_____)
A Commissioner of Oaths in and for the)
Northwest Territories)
My Commission expires _____)

Signature of Applicant

Date of Birth of Applicant

FOR DISABLED PERSONS EXEMPTION

I declare that I am a disabled person, as defined as follows in the Senior Citizens and Disabled Persons Property Tax Relief Act, and that I am the sole owner of the single family dwelling unit or mobile unit in which I live, or I am a part owner of the single family dwelling unit or mobile unit in which I live and all other part owners are senior citizens, disabled persons or dependants.

A disabled person means an individual who, at any time on or before December 31 of the current year:

- (a) is in receipt of a pension or allowance
 - (i) for a total disability or a partial disability of at least 25% under the Workers' Compensation Act,
 - (ii) for a severe and prolonged disability under the Canada Pension Plan, or
 - (iii) for a disability of at least 50% under the War Veterans Allowance Act (Canada) or the Civilian War Pensions and Allowance Act (Canada) OR,
- (b) produces a medical certificate satisfactory to the Senior Administrative Officer indicating that the person suffers from a severe or prolonged disability and setting out the nature and extent of the disability.

And I make this solemn Declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the Canada Evidence Act.

SWORN BEFORE ME AT THE Town of Inuvik,)
in the Northwest Territories, this _____)
day of _____, _____)
_____)
_____)
A Commissioner of Oaths in and for the)
Northwest Territories)
My Commission expires _____)

Signature of Applicant

ATTACH A COPY OF ABOVE REQUIRED RECEIPT OR MEDICAL CERTIFICATE

Return the completed Application/Declaration to:

ATTENTION: LANDS OFFICER
Town of Inuvik
Box 1160 2 Firth Street
Inuvik NT X0E 0T0