

**TOWN OF INUVIK  
BY-LAW #2530/GEN/12**

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**A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF INUVIK IN  
THE NORTHWEST TERRITORIES TO PROVIDE FOR THE FINANCIAL  
ADMINISTRATION OF THE TOWN OF INUVIK**

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PURSUANT TO sections 135-170 of *the Cities, Towns and Villages Act*, S.N.W.T. 2003, c. 22, and the *Property Assessment and Taxation Act*, R.S.N.W.T. 1988, c. P-10;

**AND WHEREAS** the Council of the Municipal Corporation of the Town of Inuvik deems it desirable and necessary to regulate the financial administration of the Municipal Corporation of the Town of Inuvik;

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

**SHORT TITLE**

1. This by-law may be cited as the “**Financial Administration By-law**”.

**INTERPRETATION**

1. In this by-law:
  - a) “**Fee**” means a charge for municipal services or a recovery of costs.
  - b) “**Other monies**” means monies owed to the Town of Inuvik and includes, but is not limited to: tipping fees, land lease fees, utility charges and any other general accounts receivable for which the Town has generated an invoice through the Accounts Receivable department.
  - c) “**Senior Administrative Officer**” means a person appointed by the Council of the Town of Inuvik to the position of Senior Administrative Officer pursuant to section 41 of the *Cities, Towns, and Villages Act*, S.N.W.T. 2003, c. 22 and includes any person designated by him or her to act on his or her behalf.
  - d) “**Town**” means the Municipal Corporation of the Town of Inuvik in the Northwest Territories, established under the *Cities, Towns, and Villages Act*.
2. In this by-law, all other terms, phrases and their derivatives as set out in the attached schedules shall have the meanings given in the by-law (including any amended or successor by-law) referenced in the individual part of the schedule.
3. If or when the terms, phrases or their derivatives are not consistent with the context, words in the present tense shall include the future, words in the plural context shall include the singular and words in the singular number include the plural. The word “shall” is always mandatory and not merely directory. Words not defined shall be interpreted in accordance with the *Interpretation Act*, R.S.N.W.T. 1988, c. I-8 and the *Cities, Towns and Villages Act*, S.N.W.T. 2003, c. 22 and if not defined in either of these Acts, they are not to be given their common and ordinary meaning.
4. The marginal notes and headings in this by-law are for reference purpose only.
5. Any Act, Regulation or by-law that is referenced to in this by-law shall be interpreted as including any successor Act, Regulation or by-law.

**APPLICATION**

6. This by-law provides for the comprehensive regulation of financial activities except where specifically prescribed in another by-law.

**FUNDS**

7. The Town shall maintain a General Operating Fund. The fund shall account for the financial activities not accounted for in other funds.
8. The Town shall maintain a Land Development Fund to account for the financial activities involving all aspects of acquiring, developing and disposing of municipal lands including the following:
  - a) the preparation of secondary development plans and detailed urban designs for development areas;
  - b) property appraisal, legal survey and mapping work related to lands for disposal;
  - c) engineering and constructing infrastructure required in the development area; and,
  - d) recovering, through sale of public lands, all direct, indirect and associated costs related to municipal lands in accordance with the Land Administration By-law.
9. The Town shall maintain a Water and Sewer Fund to account for the financial activities related to the water and sewer operation. Water and sewer operations include all aspects of establishing, operating and maintaining buildings, equipment and work related to the supply and process of potable water; distribution of potable water; and, the collection, treatment and disposal of sewage.

**FEES**

10. Customers may be required to pay fees to recover the administrative costs of services as prescribed by the Senior Administrative Officer.
11. Customers are required to pay a processing fee of \$50.00 for the preparation of a tax certificate or zoning compliance letter.

**CUSTOMER PAYMENT**

12. Customer payments shall be collected upon delivery of goods or services unless permission to bill a customer is expressly granted.
13. The Town may bill a customer for:
  - a) taxes, utilities, emergency services, and other services that the Senior Administrative Officer considers necessary; and,
  - b) other goods and services provided that the Senior Administrative Officer is satisfied that collection is reasonably assured and administration costs are warranted.
14. Bills for all taxes, charges, fees and interest are payable on the due date appearing on the bill. Due dates shall be set by the Town and clearly marked on bills.
15. Liability to pay bills shall not be affected by any defect in the form of bill or non-receipt of a bill.
16. The Senior Administrative Officer may prescribe terms and conditions for billing customers.
17. The Town may reject customer payments if:
  - a) the payment is made by cheque and the Senior Administrative Officer believes that there is higher than normal risk that the cheque will be returned by the bank; or,
  - b) the payment is made by a large number of coins or bills that do not constitute legal tender under the Currency Act.

**PAYMENT PLANS**

18. The Town may offer an Interest Free Tax Payment Plan that provides for the payment of taxes or utilities in monthly instalments. Tax accounts that include any overdue amount do not qualify for this payment plan. Interest shall not be charged.
19. The Town may offer a Tax Arrears Payment Plan that provides the payment plan required by the Property Assessment and Taxation Act. Payments shall be in equal monthly instalments with a maximum term of 60 months. Payments must be sufficient to cover past and current taxes levied up to the end of the term of the agreement.
20. The Town may offer a Land Sale Payment Plan that provides for the payment of the land purchases.
21. Payments shall be a down payment of 10% of the purchase price and with the balance paid in full no later than 30 days after the start of the agreement.
22. The Senior Administrative Officer may prescribe terms and conditions for payment plans.

**INTEREST**

23. Unless otherwise prescribed by a payment plan, tax accounts shall be charged interest at 1.8% calculated monthly on the unpaid balance on the first day of default and on the unpaid balance of the account on the first day of each calendar month thereafter until sums due have been paid in full.
24. Unless otherwise prescribed by a payment plan, by-law or other agreement, accounts receivable accounts shall be charged interest calculated at 1.5% monthly and utility accounts at a rate of 2.0% monthly on the unpaid balance on the first day of default and on the unpaid balance of the account on the first day of each calendar month thereafter until sums due have been paid in full.

**ADVANCES**

25. The Town may advance money to the Mayor, Councillors and employees for meal and incidental allowances for travel on behalf of the Town of Inuvik. As per the Town's Duty Travel Policy, no later than 10 days after the completion of the education or travel, the person who received the advance shall submit a written accounting of the money and return the unused money, if any.

**DEPOSITS**

26. The Town may require a deposit if the Senior Administrative Officer believes that it is necessary to ensure payment or compliance with an agreement or other requirement of the Town.

**SECURITY DEPOSITS**

27. At the time an application is made for a utility account, the Town of Inuvik will collect a security deposit in the amount of \$150.00 in the form of cash, cheque or credit card payment. Interest on security deposits shall accrue monthly at the rate set by the GNWT which may be adjusted from time to time as GNWT rates are adjusted. Interest due will be paid monthly or on return of the security deposit or closure of the account, whichever comes first. Interest will be paid by credit to the account.

**COLLECTION**

28. The Town may actively and vigorously pursue the collection of outstanding receivables. The Senior Administrative Officer may limit collections if he or she believes that collection efforts are likely to cause or compound financial hardship.
29. The Senior Administrative Officer is appointed the Collecting Authority in accordance with the Property Assessment and Taxation Act.
30. Any outstanding monies owed to the Town that have not been paid by the end of the fiscal year (December 31) in which they have been levied shall be charged against the lands or premises in respect of which the charges are levied, subject to the same penalties and collectable in the same manner as property taxes. All other monies owed to the Town may be charged against the lands or premises.

**DISBURSEMENTS**

31. The Mayor and Director of Finance, or their designated alternates during their respective absences, will be required to authorize and approve of the payment of all payroll and expense cheques.

The municipal cheque signing authorities for the Town of Inuvik will be:

Elected Officials: Mayor, Deputy Mayor, Assistant Deputy Mayor and two other designated Councillor alternates.

Administration: SAO or Director of Finance

32. All cheques must be signed by one elected official and one designated Administration member.
33. The Town may maintain petty cash and cash floats not exceeding \$5,000.00.

**EFFECT**

34. This by-law will come into effect upon the day of its final passage.

READ A FIRST TIME THIS 13<sup>TH</sup> DAY OF JUNE, 2012 A.D.

READ A SECOND TIME THIS 13<sup>TH</sup> DAY OF JUNE, 2012 A.D.

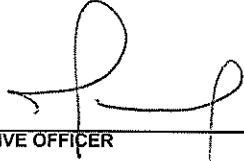
READ A THIRD TIME AND FINALLY PASSED THIS 27<sup>TH</sup> DAY OF JUNE, 2012 A.D.

MAYOR 

SENIOR ADMINISTRATIVE OFFICER 

**TOWN OF INUVIK**  
**BY-LAW #2530/GEN/12**  
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I hereby certify that this by-law has been made in accordance with the requirements of the Cities, Towns and Villages Act and the by-laws of the Town of Inuvik.



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SENIOR ADMINISTRATIVE OFFICER

SCHEDULE 'A'  
FINANCIAL ADMINISTRATION BY-LAW

SERVICES AND CHARGES

Tax Certificate or Zoning Compliance Letter Request.....	\$ 50.00
Security Deposit on Utility Accounts.....	\$150.00