

**TOWN OF INUVIK  
BY-LAW #2692TAX/22**

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**A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF INUVIK IN THE  
NORTHWEST TERRITORIES EXEMPTING SENIOR CITIZENS AND DISABLED PERSONS  
PROVIDING RELIEF ON PROPERTY TAXES**

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

**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. SHORT TITLE**

This by-law may be cited as the "Senior Citizens and Disabled Property Tax Relief".

**2. INTERPRETATION**

In this by-law:

- 2.1 **"Date of Eligibility"** means the effective date an individual is eligible for Property Tax Relief as a Senior Citizen and Disabled Person.
- 2.2 **"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*)
- 2.3 **"Disabled Person"** means an individual who at any time within the relevant taxation period is:
- (a) in receipt of a pension or allowance for –
    - (iii) a total disability or partial disability of at least 25% under the Workers' Compensation Act;
    - (iv) for a severe and prolonged disability under the Canada Pension Plan; or
    - (v) for a disability of at least 50% under the War Veterans Allowance Act (Canada) or the Civilian War Pensions and Allowance Act (Canada); or
    - (vi) 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.

**2.4 “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.

**2.5 “Mobile Unit” means a mobile unit as defined in the *Property Assessment and Taxation Act*.**

**2.6 “Senior Citizen” means an individual who, at any time during the relevant taxation period, has attained the age of 65 years.**

**2.7 “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.**

**3. CONDITIONS**

- 3.1 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.
- 3.2 Eligible Senior Citizens and Disabled Persons will make application annually for an exemption of tax penalties and relief on property taxes on the prescribed form.
- 3.3 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.
- 3.4 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.
- 3.5 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.
- 3.6 Every senior citizen or disabled person who wishes to apply for the exemption from taxes shall complete the prescribed form.

**4. SEVERABILITY**

- 4.1 If any provision or part of a provision of this by-law is declared by court or tribunal of competent jurisdiction to be illegal or inoperative, in whole or in part, or inoperative in particular circumstances, the balance of the by-law, or its application in other circumstances, shall not be affected and shall continue to be in full force and effect.

**5. CONFLICT WITH ANY OTHER BY-LAW**

- 5.1 In the event of any conflict between any provisions of this by-law and any other by-law heretofore passed, the provisions of this by-law shall prevail.

**6. REPEALS**

- 6.1 By-law 2096/TAX/03 is hereby repealed.


**7. EFFECT**

- 7.1 This by-law shall come into effect upon the day of its final passage.

**READ A FIRST TIME THIS 25th DAY OF MAY, 2022 A.D.**

**READ A SECOND TIME THIS 25th DAY OF MAY, 2022 A.D.**

**READ A THIRD TIME AND FINALLY PASSED THIS 22nd DAY OF June, 2022 A.D.**

  
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MAYOR  
\_\_\_\_\_  
SENIOR ADMINISTRATIVE OFFICER

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