

# 910/TAX/86

TOWN OF INUVIK

BY-LAW 86-910

BEING A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF INUVIK IN THE NORTHWEST TERRITORIES TO PROVIDE FOR THE ASSESSMENT, LEVYING AND COLLECTING OF TAXES IN RESPECT OF ANY MOBILE UNIT THAT IS LOCATED ON LAND OTHER THAN LAND OWNED BY THE OWNER OF THE MOBILE UNIT

PURSUANT to Sections 213, 277, 278, 279, 280, 281 and 282 of the Municipal Act, being Chapter M-15 of the Revised Acts of the Northwest Territories as amended.

WHEREAS it is deemed desirable to provide for the assessment, levying and collecting of taxes in respect of all mobile units within the Town of Inuvik in the Northwest Territories on a similar and consistent basis,

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

INTERPRETATION

- 1. This By-Law may be cited as the "Mobile Unit Assessment By-Law"
- 2. (1) In this By-Law:
  - (a) "Assessor" - means a person appointed pursuant to Section 138 of the Municipal Act to act as an assessor;
  - (b) "Town" - means the Municipal Corporation of the Town of Inuvik in the Northwest Territories;
  - (c) "Council" - means the Council of the Town of Inuvik;
  - (d) "Mobile Unit" - means any structure, whether ordinarily equipped with wheels or not, that is constructed or manufactured to be moved from one location to another by being towed or carried, and that is used to provide living or business accommodation or other use for one or more persons;
  - (e) "Owner" - means the owner of a mobile unit and includes a person having any right, title, estate or interest in a mobile unit and a person in legal possession of a mobile unit under contract of sale;
- (2) Save as herein otherwise provided, the words, terms and expressions used in this By-Law shall have the same meaning as in the Interpretation Act, the Municipal Act and the Education Act.

ASSESSMENT

- 3. Each mobile unit located on land in the Town other than land owned by the owner of such mobile unit is liable to taxation by the Town.
- 4. The assessor shall assess all mobile units liable to taxation pursuant to this By-Law in accordance with standards and methods of assessment prescribed under the Municipal Act and any regulations thereto for the assessment of mobile units.
- 5. The assessor shall prepare a Mobile Unit Assessment Roll in which he shall set forth the name of the owner, the location and other relevant particulars of each mobile unit liable to taxation pursuant to this By-Law and the amount of the assessment.
- 6. The Mobile Unit Assessment Roll shall be attached to and shall form part of the General Assessment Roll for the Town.

7. Taxes on mobile units liable to taxation pursuant to this By-Law shall be levied each year at such uniform rate per dollar on the assessed value of all mobile units in the Town liable to taxation as the Council deems necessary.

8. The provisions of any By-Law of the Town as to the granting of a discount for early payment of taxes, the minimum taxes payable and the imposition of penalties for late payment of taxes shall apply mutatis mutandis to the taxes levied pursuant to this By-Law.

REPEAL

9. By-Law No. 372 is hereby repealed.

READ A FIRST TIME THIS 9th DAY OF April A.D., 1986

READ A SECOND TIME THIS 9th DAY OF April A.D., 1986

READ A THIRD TIME AND PASSED WITH THE CONSENT OF THE MEMBERS OF COUNCIL PRESENT THIS 9th DAY OF April A.D., 1986

  
Mayor

  
Secretary-Treasurer