

Chapter 12

AN ACT TO AMEND THE SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF ACT

(Assented to June 15, 2006)

The Commissioner of Nunavut, by and with the advice and consent of the Legislative Assembly, enacts as follows:

1. The *Senior Citizens and Disabled Persons Property Tax Relief Act* is amended by this Act.

2. (1) The definition "taxes" in section 1 is amended by striking out "Government of the Northwest Territories" and by substituting "Government of Nunavut".

(2) The definition "eligible property" in section 1 is repealed and the following is substituted:

"eligible property" means

- (a) a mobile unit,
- (b) a single family dwelling unit, or
- (c) if a mobile unit or single family dwelling unit is situated on a parcel of land, within the meaning of the *Property Assessment and Taxation Act*, that is owned or leased by the same person who owns the unit, the unit and the parcel of land; (*propriété admissible*)

3. (1) Subsections 2(1) and (2) are repealed and the following is substituted:

Exemption in municipal taxation area

2. (1) The council of a municipal taxing authority may, by by-law, exempt the eligible property of senior citizens or disabled persons from all or part of the taxes payable in respect of the eligible property.

Qualification for exemption

(2) To qualify for an exemption made under subsection (1), a senior citizen or disabled person must

- (a) be the owner or part owner of the eligible property; and
- (b) ordinarily reside on the eligible property.

(2) Subsection 2(4) is repealed.

4. Section 4 is repealed and the following is substituted:

Exemption in general taxation area

4. (1) The Minister of Finance may, by regulation, exempt the eligible property of senior citizens or disabled persons in the general taxation area from all or part of the taxes payable in respect of the eligible property.

Qualification for exemption

(2) To qualify for an exemption made under subsection (1), a senior citizen or disabled person must

- (a) be the owner or part owner of the eligible property; and
- (b) ordinarily reside on the eligible property.

Deemed exemption

(3) For the period commencing April 1, 1999 and ending on the day this section comes into force, an exemption from all the taxes is deemed to have been made in accordance with section 4 of this Act as it read during that period in respect of the eligible property of senior citizens and disabled persons, who met the requirements of section 4 of this Act as it read during that period, in the general taxation area.

5. (1) Section 3 comes into force on the later of April 1, 2006 and the date of assent.

(2) Section 4 comes into force on a day to be fixed by order of the Commissioner.