

Chapter 27

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

(Assented to November 1, 2010)

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 “disabled person” in section 1 is amended by striking out “*Civilian War Pensions and Allowances Act (Canada)*” and substituting “*Civilian War-related Benefits Act (Canada)*”.

(2) The definition “eligible property” in section 1 is repealed and the following substituted:

“eligible property” means

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

(3) Section 1 is amended by adding the following definition in alphabetical order:

“residential unit” means property principally used for residential purposes that falls within Property Class 7(i) or Class 8 to Class 11 as established by section 13, or an equivalent class established by section 15 of the *Property Assessment and Taxation Act*: (*unité résidentielle*)

3. Section 4 is repealed and the following substituted:

Exemption in general taxation area

4. (1) The Minister of Finance may 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;
- (b) ordinarily reside on the eligible property; and
- (c) comply with all prescribed criteria.

Consequential Amendments

- 4. Section 4 and subsection 5(2) of *An Act to Amend the Senior Citizens and Disabled Persons Property Tax Relief Act*, S.Nu. 2006, c. 12, are repealed.**

Coming into force

- 5. Section 4 of this Act is deemed to have come into force June 15, 2006.**