

CONSOLIDATION OF PROPERTY ASSESSMENT AND TAXATION ACT
R.S.N.W.T. 1988,c.P-10

(Current to: May 13, 2012)

AS AMENDED BY NORTHWEST TERRITORIES STATUTES:

R.S.N.W.T. 1988,c.8(Supp.)
In force July 19, 1993: SI-008-93
R.S.N.W.T. 1988,c.31(Supp.)
R.S.N.W.T. 1988,c.46(Supp.)
R.S.N.W.T. 1988,c.54(Supp.)
R.S.N.W.T. 1988,c.109(Supp.)
S.N.W.T. 1995,c.11
S.N.W.T. 1995,c.28
In force July 1, 1996: SI-003-96
S.N.W.T. 1997,c.5
In force March 31, 1997: SI-002-97
S.N.W.T. 1997,c.12
In force July 1, 1998: SI-009-98
S.N.W.T. 1997,c.20
In force January 1, 1998: SI-014-97
S.N.W.T. 1998,c.16
In force July 1, 1996 (deemed)
S.N.W.T. 1998,c.17
S.N.W.T. 1998,c.20
S.N.W.T. 1998,c.24

AS AMENDED BY STATUTES ENACTED UNDER SECTION 76.05 OF NUNAVUT ACT:

S.N.W.T. 1998,c.34
In force April 1, 1999
S.N.W.T. 1998,c.36
In force April 1, 1999
S.N.W.T. 1999,c.8
In force April 1, 1999

AS AMENDED BY NUNAVUT STATUTES:

S.Nu. 2000,c.7
In force October 30, 1999 (deemed)
S.Nu. 2002,c.8
In force October 30, 2000 (deemed)
S.Nu. 2003,c.4,s.23
s.23 in force March 28, 2003
S.Nu. 2010,c.3,s.13
s.13 in force April 1, 2003 (deemed)
S.Nu. 2010,c.7,s.7
s.7 in force June 10, 2010
S.Nu. 2011,c.6,s.22
s.22 in force February 25, 2011
S.Nu. 2011,c.11,s.1
s.1 in force March 10, 2011

This consolidation is not an official statement of the law. It is an office consolidation prepared for convenience only. The authoritative text of statutes can be ascertained from the *Revised Statutes of the Northwest Territories, 1988* and the Annual Volumes of the Statutes of the Northwest Territories (for statutes passed before April 1, 1999) and the Statutes of Nunavut (for statutes passed on or after April 1, 1999).

A copy of a statute of Nunavut can be obtained from the Territorial Printer at the address below. The Annual Volumes of the Statutes of Nunavut and this consolidation are also available online at <http://www.justice.gov.nu.ca/english/legislation.html> but are not official statements of the law.

Any certified Bills not yet included in the Annual Volumes of the Statutes of Nunavut can be obtained through the Office of the Clerk of the Legislative Assembly.

Territorial Printer
Legislation Division
Department of Justice
Government of Nunavut
P.O. Box 1000, Station 550
Iqaluit, NU X0A 0H0

Tel.: (867) 975-6305
Fax: (867) 975-6189
Email: Territorial.Printer@gov.nu.ca

GLOSSARY OF TERMS USED IN CONSOLIDATIONS

Miscellaneous

c.	means "chapter".
CIF	means "comes into force".
NIF	means "not in force".
s.	means "section" or "sections", "subsection" or "subsections", "paragraph" or "paragraphs".
Sch.	means "schedule".
SI-005-98	means the instrument registered as SI-005-98 in 1998. (<i>Note: This is a Northwest Territories statutory instrument if it is made before April 1, 1999, and a Nunavut statutory instrument if it is made on or after April 1, 1999 and before January 1, 2000.</i>)
SI-012-2003	means the instrument registered as SI-012-2003 in 2003. (<i>Note: This is a Nunavut statutory instrument made on or after January 1, 2000.</i>)

Citation of Acts

R.S.N.W.T. 1988,c.D-22	means Chapter D-22 of the <i>Revised Statutes of the Northwest Territories, 1988</i> .
R.S.N.W.T. 1988,c.10(Supp.)	means Chapter 10 of the Supplement to the <i>Revised Statutes of the Northwest Territories, 1988</i> . (<i>Note: The Supplement is in three volumes.</i>)
S.N.W.T. 1996,c.26	means Chapter 26 of the 1996 Annual Volume of the Statutes of the Northwest Territories.
S.Nu. 2002,c.14	means Chapter 14 of the 2002 Annual Volume of the Statutes of Nunavut.

TABLE OF CONTENTS**INTERPRETATION**

Definitions	1	
Definition of "improvement"	2	(1)
Exceptions		(2)
Evidence		(3)
Relevant intention		(4)
Aboriginal rights	3	

EXEMPTIONS

Exemptions	4	(1)
Exempt land described		(2)

PART I**ASSESSMENT****Liability to Assessment**

Liability	5	
-----------	---	--

Manner of Assessment

Assessment of land	6	
Assessment of improvements	7	
Assessment of mobile units	8	
Assessment of pipelines and works and transmission lines	9	
First assessment	10	(1)
Factors relevant to first assessment		(2)
Fair assessments	11	
Frequency of assessments	12	
Exception, taxation in 2000	12.1	
Exception, taxation in 2001-2004	12.2	

Property Classes

Territorial property classes	13	
Regulations establishing new classes	14	
Municipal property classes	15	(1)
Where no by-law exists		(2)
Amendment or repeal		(3)
Definition of "general assessment"	15.1	(1)
Retroactive by-law		(2)

Retroactive by-law not effective		(3)
Certified copy of by-law to Director		(4)
Assignment of classes	16	(1)
Predominant use		(2)
Assessor shall assign property class		(3)

Assessment Rolls

Individual rolls	17	(1)
Electronic or computer record		(2)
Entries, deletions or changes		(3)
Content	18	(1)
Information entered		(2)

Assessed Owners

Parcels	19	(1)
Occupiers		(2)
Employees and visiting forces		(3)
<i>Idem</i>		(4)
Other occupiers		(5)
Municipal land		(6)
Municipal employees		(7)
Improvements	20	(1)
Other assessed owners		(2)
Where parcel has not been disposed		(3)
Mobile units	21	
Pipelines, works and transmission lines	22	
Repealed	23	

Ratepayer School Supporters

Record of support	24	(1)
Statement of support		(2)
If no statement filed		(3)

Certified Assessment Roll

Completion	25	(1)
Certified assessment roll		(2)
Examination	26	(1)
Errors, omissions or corrections		(2)
Certified assessment roll, first revision		(3)
Public inspection		(4)

Notice of Assessment

Notice mailed	27	(1)
Notice to assessed owners		(2)
Content of notice		(3)
Public notice	28	(1)
Location and manner		(2)

Technical Errors

Application	29	(1)
Validation		(2)
New assessed owners		(3)
Correction of certified assessment roll, first revision	29.1	(1)
Complaints		(2)

PART II

ASSESSMENT COMPLAINTS AND APPEALS

Boards of Revision

Municipal boards of revision	30	(1)
Members		(2)
Chairperson		(3)
Majority		(4)
Term of office	31	(1)
Reappointment		(2)
Honoraria		(3)
Quorum	32	(1)
Secretary		(2)

Territorial Board of Revision

Territorial Board of Revision	33	(1)
Members		(2)
Chairperson		(3)
Term of office	34	(1)
Reappointment		(2)
Honoraria	35	(1)
Expenses		(2)
Panels	36	(1)
Decisions		(2)
Jurisdiction		(3)
Sittings		(4)
Quorum	37	(1)

Secretary (2)

Powers and Duties of Boards of Revision

Municipal jurisdiction	38	(1)
Territorial jurisdiction		(2)
Duty and powers	39	

Assessment Complaints

Complaints	40	(1)
Content of complaint		(2)
Time limit		(3)
Date of mailing		(4)
Copy of notice		(5)
Hearing complaints	41	
Notice of hearing	42	
Request of assessor	43	(1)
Invitation to make representations		(2)
Adequate notice		(3)
Inadequate notice		(4)
Right to participate	44	(1)
Representation		(2)
Form of decision	45	(1)
Nature of decision		(2)
Increased value		(3)
New notice of assessment		(4)
Written notice of decision	46	
Revisions made	47	(1)
Second revision		(2)

Assessment Appeal Tribunal

Establishment	48	(1)
Members		(2)
Chairperson		(3)
Term of office	49	(1)
Reappointment		(2)
Honoraria	50	(1)
Expenses		(2)
Panel	51	(1)
Decisions		(2)
Jurisdiction		(3)
Sittings		(4)
Quorum	52	(1)
Secretary		(2)

Jurisdiction	53	
Duty and powers	54	
Provisions Common to Boards of Revision and the Tribunal		
Oath of office	55	
<i>Conflict of Interest Act</i>	56	
Public hearings	57	
Proceedings	58	(1)
Rules		(2)
Failure to appear	59	
Admissible evidence	60	(1)
Notice in writing		(2)
Commissioners for oaths	61	
Duties of secretary	62	
Majority decisions	63	(1)
Where no majority exists		(2)
Assessment Appeals		
Notice of appeals	64	(1)
Content of appeal		(2)
Time limit		(3)
Date of mailing		(4)
Copy of appeal		(5)
Notice of hearing	65	(1)
Right to participate		(2)
Tribunal decisions	66	(1)
Notice of decision		(2)
Costs		(3)
Costs constitute a debt		(4)
Content of decision	67	
Third Revision		
Revisions	68	(1)
Third revision		(2)
Appeal to the Supreme Court		
Appeal	69	(1)
Grounds of appeal		(2)
Basis of decision	70	(1)
Other evidence		(2)
Decision		(3)

Notice to Director	71	(1)
Making changes		(2)

Final Revision

Final revision	72	(1)
Appeal from Tribunal		(2)
Transmittal to collecting authority		(3)

PART III

TAXATION

Liability to Taxation

Liability	73	(1)
Exemptions		(2)
Definition of "federal land"	73.1	(1)
Payment in lieu of property taxes		(2)
No collection of property taxes		(3)
Agreements with Canada		(4)
Authority to exempt	74	(1)
Specific exemptions		(2)
Effect of partial exemption		(3)
Effective date of by-laws		(4)
<i>Idem</i>		(5)

Property Tax in General Taxation Area

Mill rates	75	(1)
General mill rate application		(2)
Education mill rate application		(3)
Mill rate does not apply		(4)
Mill rate, ratepayer schools		(5)

Property Tax in Municipal Taxation Areas

Municipal mill rate	76	(1)
Municipal mill rate application		(2)
Ratepayer school requisition		(3)
Repealed		(4)
Repealed		(5)
Education mill rate application		(6)
Application — if no ratepayer school requisition	76.1	(1)
Request by council		(2)
Education mill rate		(3)

Education mill rate application	(4)
<i>Idem</i>	(5)

Application of Mill Rates

Calendar year	77	(1)
Amendments		(2)

Property Tax Calculation

Calculation in general taxation area	78	(1)
Amount of property tax		(2)
Calculation in municipal taxation area	79	(1)
Amount of property tax		(2)

Payments Related to Education Mill Rates

Payment related to education mill rate under subsection 75(5)	79.1	(1)
Payment related to education mill rate under subsection 76(3)		(2)
Payment related to education mill rate under section 76.1		(3)
Amounts and timing of payments		(4)
Definition of property taxes		(5)

Tribunal or Supreme Court Decisions

Assessed value	80
----------------	----

Imposition of Tax

Tax imposed	81	(1)
Debt created		(2)
Subsequent property taxes		(3)
Joint and several liability		(4)
Special lien	82	(1)
Holder of special lien		(2)
Priority		(3)
Effect of sale		(4)
Date of existence		(5)
Moving of improvement		(6)
Date of existence		(7)
Tax roll changes		(8)
Exemptions not affected by lien		(9)
By-laws	83	
Interest	84	(1)

Discounts		(2)
Instalments		(3)
Reductions and rebates	85	(1)
Damage or destruction		(2)
Where premises damaged or destroyed	86	(1)
Notice of loss		(2)
Extent of liability of insurer		(3)
Effect of payment by insurer		(4)
Saving provision		(5)
Exempt property liable	87	

Tax Rolls, Notices and Payments

Tax rolls	88	(1)
Content		(2)
Continuing roll		(3)
Direction and control		(4)
Notice of tax payable	89	(1)
Content		(2)
When taxes payable	90	(1)
Supplementary taxes		(2)
Payment priorities	91	(1)
<i>Pro rata</i> application of payments		(2)
Receipt of payments		(3)

Administrative Matters

Tax certificate	92	
Certified copies	93	
Local improvements	94	(1)
Charges or expenses		(2)
Repayment of taxes	94.1	

Tax Arrears

Certificate of tax arrears	95	(1)
Certificate sent		(2)
Filing in court	96	(1)
Hearing		(2)
Notice of hearing		(3)
Effect of sale of property under Part III.1		(4)
Reasonable expenses		(5)
Municipal taxes	97	

PART III.1

RECOVERY OF TAXES RELATED TO LAND

Definitions	97.1	(1)
Taxable property: references to municipal lands or municipal leases		(2)
Taxable property: municipal leases on tax arrears list		(3)
Taxable property: notices or claims of lien respecting municipal leases		(4)
Application of Part		(5)
Reasonable expenses		(6)

TAX ARREARS LIST, NOTICES
AND INSTALMENT PAYMENTS

Tax arrears list	97.2	(1)
Date for preparation and posting		(2)
Contents		(3)
Exceptions		(4)
Omissions		(5)
Notice to assessed owners		(6)
Offer to accept instalment payments	97.3	(1)
Expiry of offer		(2)
Non-compliance with agreement		(3)
Sale may proceed		(4)
Expiry of agreement		(5)
Publication of tax arrears list and notice of arrears	97.4	(1)
Address		(2)
Use of amended tax arrears list		(3)
Right to pay tax arrears and expenses	97.5	(1)
Restriction on right to pay		(2)
Removal of property from tax arrears list		(3)
Returning property to tax arrears list		(4)

TAX PAYMENT LIEN

Lien for payment of arrears	97.51	(1)
Registration		(2)
Time for registration		(3)
Registration of claim as a encumbrance		(4)
Priority and duration		(5)
Realizing lien		(6)
Discharge		(7)

SALE

Sale at public auction	97.6	(1)
Date of public auction		(2)
Minimum sale price and conditions of sale		(3)
Restriction on sale		(4)
Best possible price		(5)
Inapplicable provisions in municipal Acts		(6)
Notice of auction	97.7	(1)
Public notice		(2)
Contents		(3)
Cancellation or adjournment	97.8	(1)
Notice		(2)
Purchases by municipal council members, officers and employees	97.81	(1)
Taxing authority may purchase		(2)
Restrictions in municipal Acts		(3)
Purchases by government officers and employees		(4)
Access to property	97.82	(1)
Possession		(2)
Liability of taxing authority		(3)
Notice of sale after auction	97.83	

REDEMPTION RIGHT

Redemption right	97.84	(1)
Effect of redemption		(2)

UNSOLD PROPERTY

Unsold property	97.85	
-----------------	-------	--

PAYMENT AND REFUND OF PURCHASE PRICE

Purchase price — payment of deposit	97.86	(1)
Payment by taxing authority		(2)
Non-payment of balance of price		(3)
Forfeited deposit paid into general municipal fund		(4)
Refund of deposit		(5)

CHALLENGES

Challenges	97.87	(1)
Grounds		(2)
Decision		(3)
Decision final		(4)

TRANSFER OF TITLE

Tax sale transfer	97.88	(1)
Municipal taxing authority as purchaser		(2)
Commissioner as purchaser		(3)
Conclusive evidence of compliance		(4)
Action for damages		(5)
No obligation to provide vacant possession		(6)
Registration of purchaser as owner	97.89	(1)
Reliance on transfer by Registrar		(2)
Title of purchaser		(3)
Utility easement	97.9	(1)
Interests not extinguished		(2)
Interests not extinguished under caveat		(3)
Property taxes payable for year of sale	97.91	

DISPOSITION OF PROCEEDS OF SALE

Deposit of money from sale of property	97.92	(1)
Sale for less than arrears, interest, penalties and expenses		(2)
Sale for more than arrears and expenses		(3)
Payment to former assessed owner		(4)
Forfeiture of surplus payable to former assessed owner		(5)
Reasonable expenses and deduction of costs		(6)
Application for share of surplus	97.93	(1)
Limitation		(2)
Notice		(3)
Priorities of claimants		(4)
Forfeiture of surplus in Court		(5)
Payment into general municipal fund	97.94	

PART IV

SUPPLEMENTARY ASSESSMENT AND TAXATION

Definition of "relevant supplementary assessment roll"	98
--	----

SUPPLEMENTARY ASSESSMENT

Liability	99	(1)
When liable		(2)
Request	100	(1)
Written notice		(2)
Continuing notice		(3)
<i>Idem</i>		(4)
Compliance	101	(1)

Exception		(2)
Completed assessments		(3)
Assessment		(4)
Assessed value		(5)
Supplementary assessment roll	102	(1)
Content		(2)
Date of liability		(3)
Applicable sections	103	(1)
<i>Idem</i>		(2)
Complaints		(3)

SUPPLEMENTARY PROPERTY TAX

Calculation	104	(1)
Amount of supplementary property tax		(2)
Tax imposed	105	(1)
Payment of taxes		(2)
Supplementary tax roll	106	(1)
Content		(2)
Applicable sections	107	(1)
<i>Idem</i>		(2)

PART V

GENERAL

Other Municipal Taxing Authorities

Establishment	108	(1)
Transitional provisions and arrangements		(2)
Municipal board of revision		(3)
Commencement of order		(4)

Director, Collector and Assessors

Director	109	(1)
Delegation		(2)
Collector	110	(1)
Delegation		(2)
Powers of Collector of Taxes		(3)
Assessors	111	(1)
Powers of assessors		(2)

Variation of Time Limits

Variation of time	112
-------------------	-----

Delegation	113	
Service of Documents		
Service of documents	114	(1)
Date of service		(2)
Date of sending or mailing		(3)
Offences		
Offences	115	(1)
Assessor		(2)
Obstruction		(3)
Contravention and failure to comply		(4)
Punishment		
Punishment	116	
Regulations		
Regulations	117	(1)
Other regulations		(2)
Regulations		(3)
Special application		(4)

PART VI

TRANSITIONAL PROVISIONS

Definitions	118	
Collector of Taxes	119	
General assessment roll	120	(1)
Transitional		(2)
Classification of land	121	
Annual assessment roll	122	
Calculation of time	123	
Mobile unit roll	124	(1)
Transitional		(2)
Supplementary assessment and taxation	125	(1)
New direction required		(2)
Tax roll	126	(1)
Transitional		(2)
Tax sale proceedings	127	
Prosecutions	128	
Assessors	129	

Liability	130	(1)
Other taxes		(2)
General assessment roll	131	(1)
Transitional		(2)
Annual assessment roll	132	
Property classes	133	
Municipal tax roll	134	(1)
Transitional		(2)
Mobile unit roll	135	(1)
Transitional		(2)
Former proceedings	136	
Transitional regulations	137	

PROPERTY ASSESSMENT AND TAXATION ACT**INTERPRETATION****Definitions**

1. In this Act,

"appropriate authority" means

- (a) the Minister or a person designated by the Minister for the general taxation area, and
- (b) the senior administrative officer of the municipal taxing authority for a municipal taxation area; (*administration compétente*)

"assessable property" means any land, improvement, mobile unit, pipeline or works and transmission lines that is liable to assessment; (*propriété évaluable*)

"assessed owner" means the person in whose name assessed property is recorded pursuant to sections 19 to 23; (*propriétaire évalué*)

"assessed property" means assessable property that has been assessed; (*propriété évaluée*)

"assessed value" is the value given to assessed property in accordance with this Act or the regulations; (*valeur évaluée*)

"assessment roll" means

- (a) the General Taxation Area Assessment Roll referred to in paragraph 17(1)(a), or
- (b) an assessment roll established and maintained in respect of a municipal taxation area referred to in paragraph 17(1)(b); (*rôle d'évaluation*)

"assessment roll, final revision" has the meaning set out in subsection 72(1); (*rôle d'évaluation, révision finale*)

"assessor" means an assessor appointed under subsection 111(1), and includes the Director; (*évaluateur*)

"board of revision" means

- (a) the Territorial Board of Revision established by subsection 33(1), or
- (b) a municipal board of revision established by subsection 30(1) or pursuant to subsection 108(3); (*conseil de révision*)

"certified assessment roll" means an assessment roll that is certified pursuant to section 25; (*rôle d'évaluation certifié*)

"certified assessment roll, first revision" means an assessment roll that is revised pursuant to section 26; (*rôle d'évaluation certifié, première révision*)

"certified assessment roll, second revision" means an assessment roll that is revised pursuant to section 47; (*rôle d'évaluation certifié, deuxième révision*)

"certified assessment roll, third revision" means an assessment roll that is revised pursuant to section 68; (*rôle d'évaluation certifié, troisième révision*)

"collecting authority" means

- (a) with respect to the general taxation area, the Collector of Taxes appointed under subsection 110(1), and
- (b) with respect to a municipal taxation area, the person appointed as the municipal collector of taxes by by-law made under paragraph 83(g) or, in default, the senior administrative officer of the municipal taxing authority; (*administration de perception*)

"Director" means the Director of Assessment appointed under subsection 109(1); (*directeur*)

"general taxation area" means the geographic area of the Territories that is not within a municipal taxation area; (*zone d'imposition générale*)

"improvement" has the meaning set out in section 2; (*amélioration*)

"land" means physical land, whether or not covered by water or ice and includes artificial islands and artificial accretions to physical land; (*terre ou terrain*)

"mill rate" means the applicable figure, expressed in parts per thousand, established pursuant to Part III; (*taux du millième*)

"mobile unit" means a structure designed to provide living accommodation or other use, whether or not ordinarily equipped with wheels, that is constructed or manufactured to be moved from one place to another by being towed or carried; (*unité mobile*)

"municipal taxation area" means the geographic area of a municipal taxing authority; (*zone d'imposition municipale*)

"municipal taxing authority" means

- (a) a city, town or village, or
- (b) a hamlet that is declared to be a municipal taxing authority in accordance with section 108; (*administration fiscale*)

"parcel" means

- (a) a section of land according to the system of surveys under the *Canada Lands Surveys Act* or any lesser area the description of which has been approved by the Registrar under the *Land Titles Act*,
- (b) if land has been subdivided and the subdivision registered under the *Land Titles Act*,
 - (i) each lot, block or tract of land described in a certificate of title, or described in a certificate of title by reference to a plan filed or registered in a land titles office, or
 - (ii) each lot, block or tract of land otherwise described or identified in a land titles office that is capable of being the subject of a disposition,
- (c) if an improvement that is affixed to land would, without special mention, be conveyed by a sale of the land and the improvement is located on two or more lots, blocks or tracts described in paragraph (b), all those lots, blocks or tracts,
- (d) if a section or a lot, block or tract described in paragraph (b) or (c), is situated partly in a municipal taxation area and partly in the general taxation area, each part of that section, lot, block or tract,
- (e) if the land is not registered under the *Land Titles Act*, each area of land described in a lease or other disposition issued under
 - (i) the *Territorial Lands Act* (Canada) or any regulations made under that Act,
 - (ii) the *Public Lands Grants Act* (Canada), or
 - (iii) the *Commissioner's Land Act* or the regulations made under that Act,
- (f) if the land is not registered under the *Land Titles Act* and is occupied or used without a disposition described in paragraph (e), the area of the land that is, in the opinion of an assessor, occupied or used, or
- (g) that portion of land that relates to a unit owned by the owner of a unit under the *Condominium Act*; (*parcelle*)

"pipeline" means

- (a) any continuous string of pipe, including loops, by-passes, cleanouts, distribution meters, distribution regulators, valves and fittings situated in, on or under a continuous strip of land, being constructed or constructed or acquired for gathering, distributing or transporting any solid, liquid or gas, whether the string of pipe is used or not,
- (b) any pipe for the conveyance or disposal of any solid, liquid or gas used in or incidental to the production of gas or oil or both,

- (c) any pipe in a well used or drilled for the purpose of
 - (i) obtaining oil or gas, or both, or any other mineral,
 - (ii) injecting or disposing of gas, air, water or other substance to an underground formation, or
 - (iii) supplying water for injection to an underground formation,
 - (d) well-head installations and other improvements located at the well site and used to obtain production from the well or for the protection of the well-head installations, or
 - (e) drain lines and flare lines,
- but does not include
- (f) the inlet valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, pipe equipment or plant machinery between those valves in any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating or storage facilities, or between those valves in any regulating or metering station, or
 - (g) land or other improvements; (*pipeline*)

"property class" means

- (a) in the general taxation area, a class of property established by section 13 or pursuant to section 14, and
- (b) in a municipal taxation area, a class of property established by by-law under subsection 15(1) or the class deemed to apply under subsection 15(2); (*catégorie de propriétés*)

"property tax" means a tax payable under Part III and any interest payable on that tax; (*impôt foncier*)

"ratepayer school" means a school established under section 197 of the *Education Act*; (*école établie par les contribuables*)

"relevant assessment roll" means

- (a) the certified assessment roll, second revision, or
- (b) if no complaint is made to a board of revision, or no changes to an assessed value or a property class are made resulting from a complaint or request to a board of revision, the certified assessment roll, first revision; (*rôle d'évaluation approprié*)

"supplementary property tax" means the tax payable under Part IV and any interest payable on that tax; (*impôt foncier supplémentaire*)

"taxing authority" means, in respect of taxable property,

- (a) the municipal taxing authority responsible for the municipal taxation area in which the taxable property is located, or
- (b) the Minister of Finance, where the taxable property is located in the general taxation area; (*administration fiscale*)

"taxable property" means assessed property that is liable to taxation under this Act;
(*propriété imposable*)

"Tribunal" means the Assessment Appeal Tribunal established by subsection 48(1);
(*tribunal*)

"works and transmission lines" means

- (a) everything constructed or acquired for and used in the generation, transformation, transmission, distribution, delivery or sale of electricity to the public,
- (b) a line designed and used for the purpose of transmitting cable television for commercial sale or resale to the public, except for that part of the line installed in a building, or
- (c) telegraph or telephone lines,

but does not include the land on which it is located or improvements. (*lignes de transmission*)

R.S.N.W.T. 1988,c.8(Supp.),s.240; S.N.W.T. 1997,c.5,s.5(3);

S.N.W.T. 1998,c.36,Sch.E,s.1; S.Nu. 2010,c.7,s.7(2); S.Nu. 2011,c.6,s.22(2).

Definition of "improvement"

2. (1) Subject to this section, an "improvement" is

- (a) everything that, without special reference, would be conveyed if real property were sold,
- (b) everything fixed to land, even slightly, unless there is evidence showing that it was intended that the thing was to remain separate from the land,
- (c) any machinery, equipment, appliance or other thing forming an integral part of any activity on or use of land, other than a residential use or activity, whether or not that thing is mobile, or
- (d) anything forming an integral part of the things referred to in paragraphs (a) to (c), unless there is evidence showing that it was intended that the thing was to remain separate from the improvement,

whether or not it is in, on, over or under land.

Exceptions

(2) An improvement does not include

- (a) land, mobile units, pipelines and works and transmission lines;
- (b) personal property, including vehicles or any machinery, equipment, appliance or thing that is portable, except as provided under paragraph (1)(c) or (d); or
- (c) any other thing that is declared in the regulations not to be an improvement for the purposes of this Act and the regulations.

Evidence

- (3) The evidence referred to in paragraphs (1)(b) and (d) is anything
- (a) that shows the extent or amount to which the thing is affixed; and
 - (b) that can be clearly seen by physical inspection or by reference to design plans or other documents.

Relevant intention

(4) The intention of the person affixing anything to land or an improvement is relevant only insofar as it can be presumed from the extent or amount of the affixing and object of the affixing. S.N.W.T. 1998,c.36,Sch.E,s.2.

Aboriginal rights

3. Nothing in this Act shall be interpreted so as to affect aboriginal rights.

EXEMPTIONS

Exemptions

4. (1) The following are exempt from assessment and taxation under this Act:
- (a) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.3;**
 - (b) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.3;**
 - (c) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.3;**
 - (d) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.3;**
 - (e) land vested in Her Majesty in right of Canada that is described in subsection (2);
 - (f) land vested in Her Majesty in right of Canada, and any improvement, mobile unit or pipeline located on the land, where the only interests in the land are
 - (i) a licence or permit to prospect,
 - (ii) a mining claim,
 - (iii) an exploratory licence or permit,
 - (iv) an exploration agreement, or
 - (v) a land use permit,
 issued or made under the *Territorial Lands Act* (Canada);
 - (g) land owned by a municipal corporation that is used as a road;
 - (g.1) mobile units, pipelines and works and transmission lines owned by the Qulliq Energy Corporation or any of its subsidiaries;
 - (h) land used as a road on private land dedicated for public use by the owner of the land by instrument in writing, and adopted as a municipal road by by-law under the *Cities, Towns and Villages Act* or *Hamlets Act* or any predecessor to those Acts;
 - (i) improvements that are owned by Her Majesty in right of Canada, the Commissioner or a municipal or settlement corporation, that form part of
 - (i) a system for the collection, conveyance, treatment, maintenance or distribution of drinking water,

- (ii) a system for the collection, conveyance, treatment or disposal of domestic sewage,
- (iii) a system of drainage, including the collection, conveyance, treatment and disposal elements of the system, or
- (iv) a road or road bed, including culverts and bridges;
- (j) mobile units that are
 - (i) temporarily located in an area for vacation use,
 - (ii) stock in trade, or
 - (iii) licensed under the *Motor Vehicles Act*.

Exempt land described

(2) The land referred to in paragraph (1)(e) is land that

- (a) forms the right of way of a road shown on a plan of survey registered under the *Land Titles Act*;
 - (b) is a road that is designed or intended for or used by the public but not shown on a plan of survey registered under the *Land Titles Act*;
 - (c) has not been the subject of a grant under the *Land Titles Act* and that is vacant, unless the land is the subject of a lease or other disposition under the *Territorial Lands Act* (Canada), the *Public Lands Grants Act* (Canada) or the *Commissioner's Land Act*; or
 - (d) has not been surveyed under the *Canada Lands Surveys Act* and that is vacant, unless the land is the subject of a lease or other disposition under the *Territorial Lands Act* (Canada), the *Public Lands Grants Act* (Canada) or the *Commissioner's Land Act*.
- R.S.N.W.T. 1988,c.46(Supp.),s.32;
 R.S.N.W.T. 1988,c.8(Supp.),s.241; S.N.W.T. 1998,c.36,Sch.E,s.3;
 S.N.W.T. 1999,c.8,Sch.B,s.2(a); S.Nu. 2010,c.3,s.13(2);
 S.Nu. 2011,c.6,s.22(6)(a).

PART I

ASSESSMENT

Liability to Assessment

Liability

5. Subject to section 4, all

- (a) land,
- (b) improvements,
- (c) mobile units,
- (d) pipelines, and
- (e) works and transmission lines,
- (f) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.4;**

in the Territories are liable to assessment. S.N.W.T. 1998,c.36,Sch.E,s.4.

Manner of Assessment

Assessment of land

6. An assessor shall assess every parcel that is liable to assessment in accordance with the regulations separately from improvements, mobile units, pipelines and works and transmission lines. S.N.W.T. 1998,c.36,Sch.E,s.5.

Assessment of improvements

7. An assessor shall assess all improvements that are liable to assessment in accordance with the regulations separately from the land on which they are located.

Assessment of mobile units

8. An assessor shall assess all mobile units that are liable to assessment in accordance with the regulations separately from improvements and the land on which the mobile unit is located.

Assessment of pipelines and works and transmission lines

9. An assessor shall assess all

- (a) pipelines, and
- (b) works and transmission lines,
- (c) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.6,**

that are liable to assessment in accordance with the regulations separately from the land on which they are located. S.N.W.T. 1998,c.36,Sch.E,s.6.

First assessment

10. (1) Notwithstanding any other provision of this Act, the Minister shall direct assessors about when and in what geographic areas, within the general taxation area, assessable property will be assessed for the first time.

Factors relevant to first assessment

(2) In directing assessors pursuant to subsection (1), the Minister shall consider

- (a) the remoteness of the location,
- (b) the costs of assessment, and
- (c) the potential tax revenue,

of the assessable property.

Fair assessments

11. Where the regulations do not provide for the manner in which, or the method by which, an assessed value is to be given to

- (a) a parcel, the assessor shall assess the parcel in a manner that to the assessor appears fair, having regard to any similar parcels in the same vicinity;
- (b) an improvement, the assessor shall assess the improvement in a manner that to the assessor appears fair, having regard to any similar improvements in the same vicinity; and

- (c) a mobile unit, the assessor shall assess the mobile unit in a manner that to the assessor appears fair, having regard to any similar mobile units in the same vicinity.

Frequency of assessments

12. The assessed value recorded on an assessment roll in respect of assessable property continues to apply to it until

- (a) another assessment is made of the assessable property, or a revision is made to it in accordance with this Act and the regulations, in which case the new assessed value applies; or
- (b) the expiration of 10 years after the October 31 following
 - (i) the date of the last assessment, or supplementary assessment, or
 - (ii) the date on which a revision was made to the assessed value,

whichever is later, at which time the assessed value lapses and no assessed value applies to that assessable property until another assessment is made of it.

S.N.W.T. 1998,c.20,s.2.

Exception, taxation in 2000

12.1. Paragraph 12(b) does not apply with respect to assessed values used for the purposes of taxation in 2000. S.Nu. 2000,c.7,s.2.

Exception, taxation in 2001-2004

12.2. Paragraph 12(b) does not apply with respect to assessed values used for the purposes of taxation in 2001, 2002, 2003 or 2004. S.Nu. 2002,c.8,s.2.

Property Classes

Territorial property classes

13. For the purposes of this Act and the regulations, the following classes of property are established in the general taxation area:

- (a) Class 1 – comprised of
 - (i) commercial property principally used for the sale of goods or services, and
 - (ii) vacant land zoned for commercial purposes;
- (b) Class 2 – comprised of
 - (i) industrial property principally used for manufacturing, processing, other than mining and hydrocarbon processing, or other industrial purposes, and
 - (ii) vacant land zoned for industrial purposes;
- (c) Class 3 – comprised of property principally used for the extraction and processing of hydrocarbons;
- (d) Class 4 – comprised of property principally used for the extraction and processing of minerals, including mining and quarrying, but not the extraction and processing of hydrocarbons;

- (e) Class 5 – comprised of property principally used for a pipeline;
- (f) Class 6 – comprised of property principally used for
 - (i) the production, transmission, delivery or furnishing of electricity,
 - (ii) the transmission or distribution of closed circuit television or communications, or
 - (iii) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.7(b),**
 - (iv) the distribution of natural gas primarily for retail sale to the public, but not including a pipeline;
- (g) Class 7 – comprised of
 - (i) property principally used for residential purposes, where there is only one dwelling unit and that unit is not a mobile unit,
 - (ii) property that is vacant land and not zoned for commercial or industrial purposes, and
 - (iii) property that is not described in any other property class;
- (h) Class 8 – comprised of property principally used for residential purposes, where there is only one dwelling unit and that unit is a mobile unit;
- (i) Class 9 – comprised of property principally used for residential purposes, where the ratio of dwelling units to the parcel on which the dwelling units are located is greater than one but less than 40 dwelling units per hectare;
- (j) Class 10 – comprised of property principally used for residential purposes, where the ratio of dwelling units to the parcel on which the dwelling units are located is equal to or greater than 40 but less than 150 dwelling units per hectare;
- (k) Class 11 – comprised of property principally used for residential purposes, where the ratio of dwelling units to the parcel on which the dwelling units are located is equal to or greater than 150 dwelling units per hectare.
S.N.W.T. 1997,c.5,s.5(4); S.N.W.T. 1998,c.36,Sch.E,s.7.

Regulations establishing new classes

14. In addition to the classes established by section 13, the Commissioner, on the recommendation of the Minister, may make regulations establishing one or more other classes of property in the general taxation area for the purposes of this Act and the regulations and describing the kind of assessed property that is to comprise the class.

Municipal property classes

15. (1) The council of a municipal taxing authority may, by by-law, establish two or more classes of property and describe the kind of assessed property that is to comprise each class.

Where no by-law exists

(2) Where no by-law is passed under subsection (1), the assessed property in the municipal taxation area shall be deemed to comprise one property class.

Amendment or repeal

(3) Subject to section 15.1, a by-law or an amendment or repeal of a by-law made under this section becomes effective on January 1 following its enactment.

R.S.N.W.T. 1988,c.54(Supp.),s.2.

Definition of "general assessment"

15.1. (1) For the purposes of this section, "general assessment" means an assessment made, in accordance with the regulations, of the assessable property in a municipal taxation area.

Retroactive by-law

(2) Where the council of a municipal taxing authority makes a by-law under section 15 in the year immediately after a general assessment is conducted, the council may provide in the by-law that the by-law is effective from January 1 of the year in which it is made.

Retroactive by-law not effective

(3) A by-law made in accordance with subsection (2) is not effective unless it is made before the senior administrative officer has caused notices of assessment to be mailed under section 27.

Certified copy of by-law to Director

(4) Where a by-law is made in accordance with subsection (2), the senior administrative officer of the municipal taxing authority shall send a certified copy of the by-law to the Director. R.S.N.W.T. 1988,c.54(Supp.),s.3.

Assignment of classes

16. (1) After an assessment, the assessor shall assign to the assessed property the property class that most appropriately describes the assessed property.

Predominant use

(2) Subject to the regulations, where two or more uses are being made or are proposed to be made of assessed property, the assessor shall assign a property class to the assessed property based on the predominant use being made or proposed to be made of the assessed property.

Assessor shall assign property class

(3) Where a by-law is made in accordance with subsection 15.1(2), the assessor shall assign to the assessed property affected by the by-law the property class that most appropriately describes the assessed property. R.S.N.W.T. 1988,c.54(Supp.),s.4.

Assessment Rolls

Individual rolls

17. (1) There shall be

- (a) one assessment roll for the general taxation area, called the "General Taxation Area Assessment Roll"; and
- (b) one assessment roll for each municipal taxation area, each to be called "*(name of municipal taxing authority)* Assessment Roll".

Electronic or computer record

(2) Each assessment roll is a continuing roll and may be established and maintained in the form of an electronic or computer record in the manner that the Director considers appropriate.

Entries, deletions or changes

(3) Subject to the direction and control of the Director, assessors may cause entries, deletions or changes to be made to an assessment roll at any time.

Content

18. (1) An assessment roll must show

- (a) an identification number or code for each assessment;
- (b) the location of the assessed property;
- (c) the names and mailing addresses of assessed owners;
- (d) the property class assigned to the assessed property;
- (e) a code, word or identifying mark indicating whether the assessed property is or is not exempt from taxation under this Act;
- (f) the assessed value of a parcel, showing in separate columns
 - (i) the assessed value of any improvement on the parcel that is assessed in the name of the assessed owner of the parcel,
 - (ii) the assessed value of any mobile unit on the parcel that is owned by the assessed owner of the parcel, and
 - (iii) the assessed value of any other assessed property on the parcel that is owned by the assessed owner of the parcel;
- (g) the assessed value of any assessed property not shown pursuant to paragraph (f);
- (h) when required, an indication as to whether an assessed owner is a supporter of a ratepayer school; and
- (i) such other information as may be prescribed.

Information entered

(2) After completing an assessment, the assessor shall cause to be entered in the appropriate assessment roll the information described in subsection (1), insofar as it is applicable to the assessed property. S.N.W.T. 1995,c.28,s.157(2); S.N.W.T. 1997,c.5,s.5(5); S.Nu. 2010,c.7,s.7(3).

Assessed Owners

Parcels

19. (1) Except as otherwise provided in this section, a parcel must be recorded in an assessment roll in the name of

- (a) the person registered under the *Land Titles Act* as the owner of the fee simple estate; or
- (b) at the request of the owner, an agent designated by the owner who is satisfactory to the Director.

Occupiers

(2) Where land is vested in Her Majesty in right of Canada and a lease or other disposition has been issued under

- (a) the *Territorial Lands Act* (Canada),
- (b) the *Public Lands Grants Act* (Canada), or
- (c) the *Commissioner's Land Act*,

the parcel that is the subject of the lease or other disposition must be recorded in the assessment roll in the name of the person to whom the lease or other disposition is issued, unless subsection (3) or (4) applies.

Employees and visiting forces

(3) Where land is vested in Her Majesty in right of Canada and is occupied by

- (a) an employee of, or person engaged by, Her Majesty in right of Canada or the Government of the Northwest Territories, or
- (b) a member of the visiting forces, as defined in the *Visiting Forces Act* (Canada),

the parcel so occupied must be recorded in the assessment roll in the name of Her Majesty in right of Canada, unless subsection (4) applies.

Idem

(4) Where land is held by the Commissioner and is occupied by

- (a) an employee of, or a person engaged by, Her Majesty in right of Canada or the Government of the Northwest Territories, or
- (b) a member of the visiting forces, as defined in the *Visiting Forces Act* (Canada),

the parcel so occupied must be recorded in the assessment roll in the name of the Government of the Northwest Territories.

Other occupiers

(5) Where land is vested in Her Majesty in right of Canada and is occupied

- (a) without a lease or other disposition referred to in subsection (2), and
- (b) by a person who is not a person described in subsection (3) or (4),

the parcel so occupied must be recorded in the assessment roll in the name of the occupier of the parcel.

Municipal land

- (6) Where land is owned by a municipal corporation,
- (a) if the municipal corporation has granted any interest in the land to another person, whether or not that interest has been registered in the land titles office, the parcel in respect of which the interest is granted must be recorded in the assessment roll in the name of the person to whom the interest is granted; and
 - (b) if a parcel is occupied without an interest having been granted to the occupier, the parcel so occupied must be recorded in the assessment roll in the name of the person who is the occupier of the parcel.

Municipal employees

(7) Notwithstanding subsection (6), where an assessed property is owned by a municipal corporation and is occupied by an employee of, or a person engaged by, the municipal corporation, the assessed property so occupied must be recorded in the assessment roll in the name of the municipal corporation.

R.S.N.W.T. 1988,c.8(Supp.),s.242; S.N.W.T. 1997,c.5,s.5(6).

Improvements

20. (1) Except as otherwise provided in subsections (2) and (3), an improvement must be recorded in an assessment roll in the name of the assessed owner of the parcel on which it is located.

Other assessed owners

- (2) Where an improvement is located on a parcel whose assessed owner is
- (a) Her Majesty in right of Canada,
 - (b) the Commissioner,
 - (c) the Government of the Northwest Territories, or
 - (d) a municipal corporation,
 - (e) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.8(1)(c),**

and the improvement is occupied primarily for non-residential purposes, the improvement must be recorded in the assessment roll in the name of the person in legal possession of the improvement, or that part of which he or she is the occupier.

Where parcel has not been disposed

- (3) Where
- (a) an improvement is located on a parcel whose assessed owner is Her Majesty in right of Canada, the Commissioner, the Government of the Northwest Territories or a municipal corporation, and
 - (b) no disposition of the parcel on which the improvement is located has been issued,

the improvement must be recorded in the assessment roll in the name of the person who occupies the improvement. S.N.W.T. 1998,c.36,Sch.E,s.8(1),(2).

Mobile units

21. A mobile unit must be recorded in an assessment roll in the name of the owner of the mobile unit.

Pipelines, works and transmission lines

22. A pipeline, and a works and transmission line, must be recorded in an assessment roll in the name of the owner of the pipeline or works and transmission line, as the case requires.

23. Repealed, S.N.W.T. 1998,c.36,Sch.E,s.9.

Ratepayer School Supporters

Record of support

24. (1) Where land is situated in the area for which a ratepayer school is established, the Director shall indicate in the assessment roll whether the assessed owner is a supporter of the ratepayer school in accordance with the regulations made under section 197 of the *Education Act*.

Statement of support

(2) A person may file, with the Director, a written statement that he or she is or is not a supporter of a ratepayer school.

If no statement filed

(3) In the absence of a filed statement, the Director shall indicate, in the assessment roll, whether the assessed owner is a supporter of the ratepayer school having regard to any knowledge or information available to the Director.
S.N.W.T. 1995,c.28,s.157(3); S.Nu. 2010,c.7,s.7(4).

Certified Assessment Roll

Completion

25. (1) On or before October 31 in each year, the Director shall

- (a) prepare a written copy of each assessment roll and certify each roll as complete; and
- (b) send a copy of the certified assessment roll to the appropriate authority, in each case specifying the date on which the roll is sent.

Certified assessment roll

(2) An assessment roll that is certified pursuant to subsection (1) shall be called a "certified assessment roll".

Examination

26. (1) The appropriate authority shall,

- (a) on receipt of a certified assessment roll, examine it for errors or omissions, or for any corrections that should be made to it; and

- (b) within 21 days after the date the certified assessment roll is sent to it, notify the Director of any errors, omissions or corrections that should be made to the roll.

Errors, omissions or corrections

(2) After satisfying himself or herself that the errors, omissions or corrections referred to him or her under subsection (1), or otherwise brought to his or her attention, are proper, the Director shall

- (a) cause the appropriate changes to be made to the certified assessment roll without delay; and
- (b) send a copy of the applicable certified assessment roll incorporating the revisions to the appropriate authority, within 21 days after receiving notice of errors, omissions or corrections under subsection (1).

Certified assessment roll, first revision

(3) A certified copy of an assessment roll that has been revised pursuant to subsection (2) shall be called a "certified assessment roll, first revision".

Public inspection

(4) The information contained in the certified assessment roll, first revision, and any subsequent assessment roll must be open for public inspection.

Notice of Assessment

Notice mailed

27. (1) Within 21 days after the Director sends the certified assessment roll, first revision, to the appropriate authority pursuant to subsection 26(2),

- (a) the Director, in the case of assessed property in the general taxation area, and
- (b) the senior administrative officer, in the case of assessed property in a municipal taxation area,

shall cause a notice of assessment to be mailed to each person described in subsection (2) at the address shown on the certified assessment roll, first revision.

Notice to assessed owners

(2) A notice of assessment must be mailed to each assessed owner recorded on the certified assessment roll, first revision, where

- (a) the assessed property is assessed for the first time,
- (b) the assessed value has been changed,
- (c) a property class has been assigned to assessed property, or
- (d) the property class is changed,

unless the owner or assessed property is exempt from taxation under this Act.

Content of notice

(3) A notice of assessment must be prepared in accordance with the regulations and must state

- (a) the date of mailing of the notice;
- (b) where and when the certified assessment roll, first revision, or that part of it applicable to the assessed property, may be inspected;
- (c) to whom and the manner in which a complaint may be made;
- (d) the date by which a complaint must be received, which must be at least 45 days after the date the notice is mailed; and
- (e) the same information that is recorded on the certified assessment roll, first revision, in respect of the assessed property.

Public notice

28. (1) Within 14 days after the date on which notices of assessment are mailed to assessed owners, the appropriate authority shall give public notice that notices of assessment have been mailed and the manner in which a complaint may be made.

Location and manner

(2) Public notice under subsection (1) must be given

- (a) in the general taxation area, in the locations and in the manner that the Director considers appropriate; and
- (b) in a municipal taxation area, in the locations and in the manner that the council of the municipal taxing authority directs, or if there is no direction, as the senior administrative officer considers appropriate.

Technical Errors

Application

29. (1) This section applies to

- (a) an assessment roll,
- (b) a certified assessment roll,
- (c) a certified assessment roll, first revision,
- (d) a certified assessment roll, second revision,
- (e) a certified assessment roll, third revision, and
- (f) a tax roll,

as the context requires.

Validation

(2) Neither the assessment nor the assessed value given to assessed property is invalid because

- (a) assessed property is omitted from a roll;
- (b) an entry in a roll is recorded in the wrong column or against the wrong person;
- (c) an entry that should have been made on a roll pursuant to section 18 or subsection 88(2) is not made;

- (d) the wrong person is recorded in the roll as the person against whom assessed property or taxable property is to be recorded;
- (e) of a defect in form or because of a clerical, typographical or administrative error or omission;
- (f) a roll, notice of assessment or notice of tax payable is mailed, sent or returned contrary to the requirements of this Act; or
- (g) a notice of assessment or notice of tax payable is sent to the wrong address or person, or is not sent.

New assessed owners

(3) Where an error or omission is corrected on a roll, or a roll is otherwise corrected, which results in another person being substituted on a roll as an assessed owner,

- (a) nothing in this section prevents the substituted person from making a complaint in the same way and within the same time as the original person recorded on the roll would have been able to do, had the error, omission or correction not been made;
- (b) the substituted person shall be given notice of assessment in the same way he or she would have been notified if no error, omission or correction had been made to the roll; and
- (c) a board of revision shall treat a complaint under this subsection as if it had been made in accordance with Part II.

Correction of certified assessment roll, first revision

29.1. (1) Where a clerical, typographical or administrative error, omission or misdescription is discovered on a certified assessment roll, first revision, the Director may

- (a) cause the appropriate changes to be made to the certified assessment roll, first revision;
- (b) send an amended certified assessment roll, first revision to the appropriate authority; and
- (c) ensure that an amended notice of assessment is sent to the assessed owner recorded on the certified assessment roll, first revision.

Complaints

(2) This section does not apply to permit the correction of an error, omission or misdescription on a certified assessment roll, first revision, where the assessed owner has made a complaint to a board of revision in respect of the error, omission or misdescription before an amended notice of assessment is sent to the assessed owner under paragraph (1)(c). S.N.W.T. 1997,c.5,s.5(7).

PART II

ASSESSMENT COMPLAINTS AND APPEALS

Boards of Revision

Municipal boards of revision

30. (1) A municipal board of revision is established for each municipal taxation area with the name "*(name of municipal taxing authority)* Board of Revision".

Members

(2) The council of each municipal taxing authority shall appoint, by resolution, at least three persons as members of the municipal board of revision.

Chairperson

(3) The members of a municipal board of revision shall designate one of the members as the chairperson.

Majority

(4) A majority of the members of a municipal board of revision must be persons who are not council members.

Term of office

31. (1) A member of a municipal board of revision holds office during pleasure for not more than one year.

Reappointment

(2) A person may be reappointed as a member of a municipal board of revision.

Honoraria

(3) The chairperson and other members of a municipal board of revision may be paid the honoraria that the council, by resolution, determines for the performance of their respective duties.

Quorum

32. (1) Three members of a municipal board of revision constitute a quorum of the board, but a majority of the quorum must not be council members.

Secretary

(2) The senior administrative officer of the municipal taxing authority or a person designated by the officer shall act as the secretary of the municipal board of revision.

Territorial Board of Revision

Territorial Board of Revision

33. (1) A Territorial Board of Revision is established for the general taxation area.

Members

(2) The Minister may appoint at least three persons as members of the Territorial Board of Revision.

Chairperson

(3) The Minister shall designate one of the members of the Territorial Board of Revision as the chairperson.

Term of office

34. (1) A member of the Territorial Board of Revision holds office during pleasure for not more than one year.

Reappointment

(2) A person may be reappointed as a member of the Territorial Board of Revision and redesignated as chairperson.

Honoraria

35. (1) The chairperson and other members of the Territorial Board of Revision may be paid the honoraria that the Minister determines for the performance of their respective duties.

Expenses

(2) Every member of the Territorial Board of Revision is entitled to be reimbursed for reasonable expenses incurred by the member while away from the member's ordinary place of residence.

Panels

36. (1) Where the Territorial Board of Revision is composed of more than three members, the chairperson may

- (a) designate three or more members to sit as a panel of the Board;
- (b) direct the panel to conduct any proceeding that the Board itself could conduct;
- (c) designate a member of a panel to preside over a sitting of the panel; and
- (d) delegate any of the powers or duties of the chairperson under this Act to another member of the Board.

Decisions

(2) A decision or act of a panel of the Territorial Board of Revision is a decision or act of the Board itself.

Jurisdiction

(3) A panel of the Territorial Board of Revision has all of the jurisdiction and may exercise the powers and shall perform the duties of the Board with respect to any complaint referred to it by the chairperson of the Board.

Sittings

(4) Two or more panels of the Territorial Board of Revision may sit at the same time.

Quorum

37. (1) Three members of the Territorial Board of Revision constitute a quorum at any sitting of the Board or a panel of the Board.

Secretary

(2) The Minister shall appoint one or more members of the public service to act as secretary of the Territorial Board of Revision.

Powers and Duties of Boards of Revision

Municipal jurisdiction

38. (1) The jurisdiction of a municipal board of revision is confined to the municipal taxation area in respect of which it is established.

Territorial jurisdiction

(2) The Territorial Board of Revision has jurisdiction with respect to the general taxation area.

Duty and powers

39. A board of revision

- (a) shall hear complaints made to it in accordance with this Act;
- (b) may inspect or require the production of any record, book or document relevant to a hearing, and make copies of it;
- (c) may require a person to provide such information and explanation as it considers necessary to conduct a hearing;
- (d) may examine a person under oath or require that person to provide a statement under oath for the purpose of a hearing;
- (e) may enter and inspect assessable property at any reasonable time;
- (f) may adjourn its hearings at any time, either indefinitely or to a fixed future date, time and place; and
- (g) may direct an assessor to provide it with the information or assistance that it requires.

Assessment Complaints

Complaints

40. (1) Subject to subsections (2) and (3), any person may make a complaint to a board of revision about

- (a) an assessed value shown on the certified assessment roll, first revision;
- (b) the property class that is assigned to assessed property;
- (c) whether anything that has been assessed is exempt from assessment or is not liable to assessment;
- (d) a clerical, typographical, administrative or other error on, or omission from, the certified assessment roll, first revision, or the notice of assessment;
- (e) the name of the assessed owner; or
- (f) an indication as to whether an assessed owner is a supporter of a ratepayer school.

Content of complaint

(2) A complaint under subsection (1) must be made by a written notice stating

- (a) the name and address of the complainant;
- (b) the location of the assessed property in respect of which the complaint is made;
- (c) the complaint and reasons for it; and
- (d) the remedy or direction sought.

Time limit

(3) Subject to subsection 29(3), no complaint shall be heard by a board of revision unless the notice of complaint is received by the secretary of the board within 45 days after the date of mailing of the notice of assessment for the assessed property that is the subject of the complaint.

Date of mailing

(4) For the purposes of subsection (3), the secretary of a board of revision shall confirm the date of mailing of the assessment notice with the Director or senior administrative officer, as the case may be.

Copy of notice

(5) The secretary of a board of revision shall send a copy of the notice of complaint to the appropriate authority. S.N.W.T. 1995,c.28,s.157(4); S.Nu. 2010,c.7,s.7(5).

Hearing complaints

41. A board of revision shall hear and consider each complaint that is made to it in accordance with this Part.

Notice of hearing

42. At least 21 days before the date of hearing of a board of revision, the secretary of the board shall mail a written notice of the date, time and place of the hearing to

- (a) the complainant;
- (b) the assessed owner of assessed property in respect of which the complaint is made, if he or she is not the complainant;
- (c) the Director; and
- (d) if the complaint is made with respect to assessed property in a municipal taxation area, the senior administrative officer.

Request of assessor

43. (1) An assessor may, at any time before or during the sittings of a board of revision, request the board to correct any matter that could have been the subject of a complaint under section 40.

Invitation to make representations

(2) On receipt of a request under subsection (1), the secretary of the board of revision shall notify the assessed owner of the request and invite the assessed owner to make representations.

Adequate notice

(3) If a board of revision is satisfied that the assessed owner has received adequate notice of the request of the assessor and

- (a) has no objection to the change or correction being made to the certified assessment roll, first revision, or
- (b) does not wish to make representations,

the board of revision may make a decision on the request of the assessor.

Inadequate notice

(4) If a board of revision is not satisfied that

- (a) notice under subsection (2) has been received, or that the notice was adequate, or
- (b) the assessed owner will have sufficient time to prepare representations to make to the board,

the board of revision shall refuse the request of the assessor.

Right to participate

44. (1) Any person entitled to notice of the hearing under section 42

- (a) is entitled to be present at the hearing of a board of revision and make representations and cross-examine any person appearing before the board; and
- (b) may call witnesses and present other evidence in support of their representations.

Representation

(2) Any person entitled to be present at a hearing may be represented at the hearing by counsel or an agent.

Form of decision

45. (1) Every decision of a board of revision must be in writing.

Nature of decision

- (2) A board of revision may, subject to this Act and the regulations,
- (a) cancel, change or confirm the assessed value of assessed property;
 - (b) change or confirm the property class assigned to assessed property;
 - (c) direct that any assessed property be the subject of another assessment or another supplementary assessment in accordance with the directives that the board specifies, whether or not the assessed property was the subject of the complaint, but nothing in this paragraph permits a board to order an assessment of assessable property that has not previously been assessed;
 - (d) require the Director to correct any error or omission in the certified assessment roll, first revision, or the certified supplementary roll, first revision, or both, or make such other change to either roll that the board considers appropriate;
 - (e) uphold a complaint, and make the directions that it considers necessary;
 - (f) deny a complaint;
 - (g) exercise the same discretion or judgment that an assessor may exercise under this Act and the regulations; and
 - (h) order any amendment of the certified assessment roll, first revision, or the certified supplementary assessment roll, first revision, or both, that it considers necessary to implement its decision.

Increased value

- (3) Where a decision of a board of revision increases the assessed value of assessed property of a person who was not a party to the complaint, that person
- (a) must be notified of the decision and its effect; and
 - (b) may complain to the board of revision in the same way and within the same period of time as if the notice of the decision were a notice of assessment.

New notice of assessment

(4) Where a board of revision directs that assessed property that was the subject of a complaint is to be assessed again, a notice of assessment must be mailed to the assessed owner on completion of the assessment and an appeal may be made to the Tribunal in accordance with section 64, as if the notice of assessment were a decision of the board of revision.

Written notice of decision

46. The secretary of a board of revision shall give written notice of each decision the board makes as soon as possible after it is made to

- (a) the complainant;
- (b) the assessed owner of the assessed property in respect of which the complaint is made, if the person was not the complainant;
- (c) the Director;
- (d) the senior administrative officer, if the complaint is with respect to assessed property in a municipal taxation area; and
- (e) such other persons as the board considers appropriate.

Revisions made

47. (1) The Director shall cause any revisions directed to be made by a board of revision to be entered on the certified assessment roll, first revision, in accordance with the directions of the board.

Second revision

(2) A certified assessment roll, first revision, that has been revised pursuant to subsection (1), must be reprinted and certified as complete by the Director, and shall be called a "certified assessment roll, second revision".

Assessment Appeal Tribunal

Establishment

48. (1) The Assessment Appeal Tribunal is established for the Territories.

Members

(2) The Minister may appoint at least three persons as members of the Tribunal.

Chairperson

(3) The Minister shall designate one of the members of the Tribunal as the chairperson.

Term of office

49. (1) A member of the Tribunal holds office during pleasure for three years.

Reappointment

(2) A person may be reappointed as a member of the Tribunal and redesignated as chairperson.

Honoraria

50. (1) The chairperson and other members of the Tribunal may be paid the honoraria that the Minister determines for the performance of their respective duties.

Expenses

(2) Every member of the Tribunal is entitled to be reimbursed for reasonable expenses incurred by the member while away from the member's ordinary place of residence.

Panel

51. (1) Where the Tribunal is composed of more than three members, the chairperson may

- (a) designate three or more members to sit as a panel of the Tribunal;
- (b) direct the panel to conduct any proceeding that the Tribunal could itself conduct;
- (c) designate a member of a panel to preside over a sitting of the panel; and
- (d) delegate any of his or her powers or duties under this Act to another member of the Tribunal.

Decisions

(2) A decision or act of a panel of the Tribunal is a decision or act of the Tribunal itself.

Jurisdiction

(3) A panel of the Tribunal has all the jurisdiction and may exercise the powers and shall perform the duties of the Tribunal with respect to any appeal referred to it by the chairperson of the Tribunal.

Sittings

(4) Two or more panels of the Tribunal may sit at the same time.

Quorum

52. (1) Three members of the Tribunal constitute a quorum at any sitting of the Tribunal or a panel of the Tribunal.

Secretary

(2) The Minister shall appoint one or more members of the public service to be secretary of the Tribunal.

Jurisdiction

53. The Tribunal has jurisdiction with respect to the general taxation area and to municipal taxation areas.

Duty and powers

54. The Tribunal

- (a) shall hear appeals made to it in accordance with this Act; and
- (b) has the same powers as a board of revision under section 39.

Provisions Common to Boards of Revision and the Tribunal

Oath of office

55. Each member of a board of revision and the Tribunal must, before sitting as a member, take an oath or affirmation in the following form:

I,, do solemnly and sincerely promise and (swear *or* affirm) that I will duly and faithfully and to the best of my skill and knowledge execute the powers and trust reposed in me as a member of the (*name of the board or the Tribunal*).

Conflict of Interest Act

56. The *Conflict of Interest Act* applies to boards of revision, the Tribunal and their members.

Public hearings

57. A board of revision and the Tribunal shall conduct its hearings in public.

Proceedings

58. (1) A board of revision and the Tribunal shall sit at the times and conduct its proceedings in the manner that it considers necessary to perform its duties under this Act.

Rules

- (2) A board of revision and the Tribunal may make rules respecting
- (a) its sittings; and
 - (b) its procedure.

Failure to appear

59. If a complainant or appellant fails to appear at a hearing of a board of revision or the Tribunal, the board or the Tribunal may proceed in the absence of that person, if it is satisfied that the person had notice of the hearing.

Admissible evidence

- 60.** (1) A board of revision and the Tribunal
- (a) may accept any oral or written evidence that it, in its discretion, considers proper, whether or not admissible in a court of law; and
 - (b) is not bound by the laws of evidence applicable to judicial proceedings.

Notice in writing

(2) A board of revision or the Tribunal may cause a notice in writing to be issued to any person requiring that person to attend a hearing to give evidence or to attend in order to produce any record, book or other document.

Commissioners for oaths

61. A member of a board of revision or the Tribunal may exercise the powers of a commissioner for oaths for the purposes of this Act.

Duties of secretary

- 62.** The secretary of a board of revision or the Tribunal shall
- (a) keep a record of all proceedings before the board or the Tribunal;
 - (b) keep a record of the dates of
 - (i) receipt of notices,
 - (ii) hearings,
 - (iii) mailing of decisions, and
 - (iv) any other action of significance under this Act;
 - (c) have custody of all records and documents filed with the board or the Tribunal; and
 - (d) carry out the instructions of the board or the Tribunal.

Majority decisions

- 63.** (1) A decision of the majority of the members of a board of revision or the Tribunal is the decision of the board or the Tribunal.

Where no majority exists

- (2) Where there is no majority, the decision of the chairperson or person presiding at the hearing governs, and his or her decision shall be deemed to be the decision of the board or the Tribunal.

Assessment Appeals

Notice of appeals

- 64.** (1) Subject to subsections (2) and (3),
- (a) the council of a municipal or settlement corporation,
 - (b) a complainant to a board of revision,
 - (c) the Director, or
 - (d) any other person affected by a decision of a board of revision,
- may appeal a decision of a board of revision, or the refusal or neglect of a board to make a decision, to the Tribunal.

Content of appeal

- (2) An appeal under subsection (1) must be made to the Tribunal by a written notice stating
- (a) the name and address of the appellant;
 - (b) a description of the assessed property in respect of which the appeal is made;
 - (c) the appeal and reasons for it; and
 - (d) the remedy or direction sought.

Time limit

- (3) No appeal shall be heard by a Tribunal unless the notice of appeal is received by the secretary of the Tribunal within 45 days after
- (a) the date a decision of the board of revision was mailed to the persons entitled to be notified of the decision; or

- (b) if the board of revision refused or neglected to make a decision, the last date the board of revision heard a complaint during its sittings.

Date of mailing

(4) For the purposes of subsection (3), the secretary of the Tribunal shall confirm the date of mailing of the decision or the last date the board of revision heard a complaint with the secretary of the board of revision.

Copy of appeal

(5) The secretary of the Tribunal shall send a copy of the notice of appeal to the appropriate authority.

Notice of hearing

65. (1) At least 21 days before the date of hearing of the appeal by the Tribunal, the secretary of the Tribunal shall mail a written notice of the date, place and time of the hearing to

- (a) the appellant;
- (b) the assessed owner of the assessed property in respect of which the appeal is made, if the person is not the appellant;
- (c) the Director; and
- (d) if the appeal is with respect to assessed property in a municipal taxation area, the senior administrative officer.

Right to participate

(2) Every person entitled to notice of the hearing under subsection (1)

- (a) is entitled to be present at the hearing of the Tribunal and make representations; and
- (b) may be represented at the hearing by counsel or an agent.

Tribunal decisions

66. (1) The Tribunal may

- (a) uphold or deny the appeal; and
- (b) make any decision and exercise the same judgment and discretion that a board of revision may make or exercise under subsection 45(2).

Notice of decision

(2) The secretary of the Tribunal shall give written notice of the decision of the Tribunal to the persons to whom notice of the hearing was given and to such other persons as the Tribunal directs.

Costs

(3) The Tribunal may order any party to the proceedings before it to pay to any other party the costs and expenses that are specified by the Tribunal.

Costs constitute a debt

(4) The costs and expenses ordered by the Tribunal under subsection (3) constitute a debt owed by the person liable to pay them to the person named in the order, and may be recovered by civil action for debt.

Content of decision

67. Every decision of the Tribunal must

- (a) be in writing;
- (b) describe the facts on which the decision is based; and
- (c) state the reasons for the decision.

Third Revision

Revisions

68. (1) The Director shall cause any revisions directed to be made by the Tribunal to be entered on the certified assessment roll, second revision, in accordance with the directions of the Tribunal.

Third revision

(2) A certified assessment roll, second revision, that has been revised pursuant to subsection (1), must be reprinted and certified as complete by the Director, and shall be called a "certified assessment roll, third revision".

Appeal to the Supreme Court

Appeal

69. (1) A person entitled to appeal to the Tribunal may, within 45 days after the date of mailing of the decision of the Tribunal, appeal to the Supreme Court.

Grounds of appeal

(2) An appeal under subsection (1) may only be made on the grounds that the Tribunal has made an error of law on the face of the record of proceedings conducted by the Tribunal.

Basis of decision

70. (1) The Supreme Court shall make its decision on the basis of

- (a) the evidence received by the Tribunal;
- (b) the facts recorded in the decision of the Tribunal; and
- (c) the reasons for and the decision of the Tribunal.

Other evidence

(2) The Supreme Court shall not admit any further or other evidence without granting special leave.

Decision

- (3) On hearing the appeal, the Supreme Court may
- (a) quash, confirm or vary an assessment or an assessed value, or confirm, vary, reverse or vacate the decision of the Tribunal; or
 - (b) refer the matter back to the Tribunal for a further or other decision in accordance with the directions that it considers appropriate.

Notice to Director

71. (1) Where an assessment, supplementary assessment or assessed value is quashed or changed by the Supreme Court, or by the Tribunal following a referral back by the Supreme Court, the Tribunal shall notify the Director and any other persons that are affected by the decision.

Making changes

(2) Subject to any further appeal from the Supreme Court, the Director shall enter the changes in the certified assessment roll, third revision, that the Director is required to enter under subsection (1).

Final Revision

Final revision

72. (1) For the purposes of this Act, an "assessment roll, final revision" means

- (a) a certified assessment roll, second revision; or
- (b) where there is no complaint to a board of revision or no changes to an assessed value or a property class resulting from a complaint or request to a board of revision, a certified assessment roll, first revision.

Appeal from Tribunal

(2) Nothing in this section affects the changes required to be made after an appeal from the Tribunal or any subsequent liability to taxation or relief from liability resulting from an appeal from the Tribunal.

Transmittal to collecting authority

(3) The Director shall, without delay, send to each collecting authority that portion of the assessment roll, final revision that is relevant to the collecting authority.

PART III

TAXATION

Liability to Taxation

Liability

73. (1) Assessed property is liable to taxation in accordance with this Act unless it is exempt from taxation under subsection (2) or pursuant to section 74.

Exemptions

(2) The following are exempt from taxation under this Act:

- (a) Her Majesty in right of Canada and, pursuant to section 125 of the *Constitution Act, 1867*, assessed property belonging to Her Majesty in right of Canada;
- (b) assessed property held by an agent for or on behalf of Her Majesty in right of Canada;
- (c) the Commissioner and assessed property held by the Commissioner;
- (d) the Government of the Northwest Territories and assessed property held by the Government of the Northwest Territories;
- (e) assessed property held by an agent for or on behalf of the Commissioner or the Government of the Northwest Territories;
- (f) assessed property held by a municipal or settlement corporation;
- (f.1) assessed property held by the Northwest Territories Power Corporation or the Nunavut Power Corporation;
- (g) schools, as defined in the *Education Act*, and ratepayer schools, and the contiguous land used in connection with any such school or ratepayer school to the extent of not more than 1.6 ha in respect of each.
- (h) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.10(b).**
R.S.N.W.T. 1988,c.46(Supp.),s.33; S.N.W.T. 1995,c.28,s.157(5); S.N.W.T. 1998,c.36,Sch.E,s.10; S.N.W.T. 1999,c.8,Sch.B,s.2(b); S.Nu. 2010,c.7,s.7(6).

Definition of "federal land"

73.1. (1) In this section, "federal land" means land vested in Her Majesty in right of Canada, or land in which Her Majesty has an interest.

Payment in lieu of property taxes

(2) Where the Government of Canada desires to relieve an occupant of federal land from liability to pay property taxes levied for any calendar year in respect of that federal land, a payment in lieu of property taxes may be accepted by

- (a) the Minister of Finance, where the federal land is in the general taxation area; or
- (b) the municipal taxing authority, where the federal land is in a municipal taxation area.

No collection of property taxes

(3) The Minister of Finance or a municipal taxing authority shall not collect property taxes levied for any calendar year in respect of federal land where a payment has been accepted in respect of those taxes under subsection (2).

Agreements with Canada

(4) The Commissioner, on the recommendation of the Minister of Finance, may enter into agreements with the Government of Canada respecting payments in lieu of property taxes for federal land. R.S.N.W.T. 1988,c.109(Supp.),s.2.

Authority to exempt

74. (1) With respect to assessed property

- (a) in the general taxation area, the Minister of Finance, by order, and
- (b) in a municipal taxation area, the council, by by-law,

may, wholly or partly, exempt from taxation under this Act any type of assessed property described in subsection (2).

Specific exemptions

(2) Subject to such conditions, limitations or restrictions as may be set out in the order or by-law, an order or by-law made under subsection (1) may exempt all or any part of land, improvements or mobile units

- (a) used for the purposes of a church, except for any land, improvement or mobile unit that is used as a residence;
- (b) used by a health facility under the *Hospital Insurance and Health and Social Services Administration Act*;
- (c) used by a hospital under the *Mental Health Act*;
- (d) approved as a child care facility under section 62 of the *Child and Family Services Act*;
- (e) used for the purposes of a place of open or secure custody under the *Young Offenders Act* or the *Youth Criminal Justice Act* (Canada);
- (f) used for the purposes of a home for the aged;
- (g) used for public museums or public libraries that are operated for the use and benefit of the general public and funded in whole or in part by the Government of the Northwest Territories;
- (h) used by societies incorporated under the *Societies Act*, except for any land, improvement or mobile unit that is used as a residence; or
- (i) that is a historic place under the *Historical Resources Act* or designated as a heritage resource by a municipal council.

Effect of partial exemption

(3) Where, pursuant to an order or by-law made pursuant to subsection (1), part of a parcel, improvement or mobile unit is exempt from taxation,

- (a) that part of the parcel, improvement or mobile unit that is not exempt shall, for the purpose of levying property tax, be deemed to be an entire parcel, improvement or mobile unit, as the case may be; and
- (b) property taxes levied are due, payable and recoverable in respect of the entire parcel, or the whole of the improvement or mobile unit, as if no exemption existed.

Effective date of by-laws

(4) A by-law or an amendment or repeal of a by-law made under this section must be enacted before October 1 of any calendar year in order to be effective with respect to that calendar year and subsequent years.

Idem

(5) A by-law or an amendment or repeal of a by-law made under this section that is enacted after October 1 of any calendar year is effective with respect to subsequent years. S.N.W.T. 1997,c.12,s.17; S.N.W.T. 1998,c.17,s.24; S.Nu. 2003,c.4,s.23.

Property Tax in General Taxation Area

Mill rates

75. (1) Every calendar year the Minister of Finance shall, by order, establish

- (a) a general mill rate for each property class in the general taxation area, and
- (b) an education mill rate for all assessed property in the general taxation area,

for the purpose of raising a property tax for territorial purposes.

General mill rate application

(2) A general mill rate established for a property class pursuant to paragraph (1)(a) must be applied uniformly in respect of the assessed property of that class liable to taxation.

Education mill rate application

(3) An education mill rate established pursuant to paragraph (1)(b) must be applied uniformly in respect of the assessed property liable to taxation to which it applies.

Mill rate does not apply

(4) An education mill rate established pursuant to paragraph (1)(b) does not apply to assessed property in the general taxation area in respect of which the body that governs a ratepayer school has the power under the regulations made under section 197 of the *Education Act* to receive money collected from property taxes.

Mill rate, ratepayer schools

(5) If a body governing a ratepayer school has the power under the regulations made under section 197 of the *Education Act* to receive money collected from property taxes on property in the general taxation area, the Minister of Finance may, by order, establish an education mill rate to raise the amount required by the body governing the ratepayer school. R.S.N.W.T. 1988,c.54(Supp.),s.5,6; S.N.W.T. 1995,c.28,s.157(6); S.N.W.T. 1998,c.16,s.2(2); S.Nu. 2010,c.7,s.7(7).

Property Tax in Municipal Taxation Areas

Municipal mill rate

76. (1) Every calendar year the council of a municipal taxing authority shall, by by-law, establish a municipal mill rate for each property class in the municipal taxation area, for the purpose of raising a property tax for municipal or local purposes.

Municipal mill rate application

(2) A municipal mill rate established for a property class under subsection (1) must be applied uniformly in respect of the assessed property liable to taxation to which that property class has been assigned.

Ratepayer school requisition

(3) If a body governing a ratepayer school has the power under the regulations made under section 197 of the *Education Act* to receive money collected from property taxes on property in a municipal taxation area, the council of the municipal taxing authority shall, by by-law, establish an education mill rate for each property class to raise the amount required by the body governing the ratepayer school.

(4) **Repealed, S.Nu. 2010,c.7,s.7(8).**

(5) **Repealed, R.S.N.W.T. 1988,c.54(Supp.),s.9.**

Education mill rate application

(6) An education mill rate established for a property class pursuant to subsection (3) must be applied uniformly in respect of the assessed property of that class liable to taxation. R.S.N.W.T. 1988,c.54(Supp.),s.7,8,9,10,11; S.N.W.T. 1995,c.28,s.157(7); S.N.W.T. 1998,c.16,s.2(3); S.Nu. 2010,c.7,s.7(8).

Application — if no ratepayer school requisition

76.1. (1) This section applies with respect to property in a municipal taxation area that is not subject to a mill rate established under subsection 76(3).

Request by council

(2) At the request of the council of a municipal taxing authority, the Minister of Finance may establish, by order, an education mill rate for each property class in the municipal taxation area.

Education mill rate

(3) If the council of a municipal taxing authority has not made a request under subsection (2), the Minister of Finance shall, by order, establish an education mill rate for the assessed property in the municipal taxation area.

Education mill rate application

(4) An education mill rate established for a property class under subsection (2) must be applied uniformly in respect of the assessed property of that class liable to taxation.

Idem

(5) An education mill rate established under subsection (3) must be applied uniformly in respect of the assessed property liable to taxation.

R.S.N.W.T. 1988,c.54(Supp.),s.11; S.N.W.T. 1995,c.28,s.157(8);

S.N.W.T. 1998,c.16,s.2(4); S.Nu. 2010,c.7,s.7(9).

Application of Mill Rates**Calendar year**

77. (1) A general mill rate, municipal mill rate or education mill rate established under this Part only applies in respect of the calendar year for which it is established.

Amendments

(2) An amendment to a mill rate referred to in subsection (1) is not effective unless it is enacted before notices of tax payable are sent pursuant to section 89.

Property Tax Calculation**Calculation in general taxation area**

78. (1) With respect to assessed property in the general taxation area, the Collector of Taxes shall, for each assessed property,

(a) add

(i) the general mill rate established under paragraph 75(1)(a) that is applicable to the property class assigned to the assessed property, and

(ii) subject to the regulations made under section 197 of the *Education Act*, the education mill rate established under paragraph 75(1)(b) or subsection 75(5), as the case may be,

to obtain the total mill rate applicable to the assessed property; and

(b) multiply the total mill rate determined under paragraph (a) by the assessed value, or total assessed value, as the case may be, of the assessed property shown on the assessment roll, final revision.

Amount of property tax

(2) The product obtained as a result of paragraph (1)(b) is the total property tax payable for the calendar year in respect of the assessed property, unless section 80 or Part IV applies. S.N.W.T. 1995,c.28,s.157(9); S.Nu. 2010,c.7,s.7(10).

Calculation in municipal taxation area

79. (1) With respect to assessed property in a municipal taxation area, the person appointed as the municipal collector of taxes shall, for each assessed property,

- (a) add
 - (i) the municipal mill rate established under subsection 76(1) that is applicable to the property class assigned to the assessed property, and
 - (ii) subject to the regulations made under section 197 of the *Education Act*, either
 - (A) the education mill rate established under subsection 76(3) or 76.1(2) that is applicable to the property class assigned to the assessed property, or
 - (B) the education mill rate established under subsection 76.1(3),
- (b) to obtain the total mill rate applicable to the assessed property; and multiply the total mill rate determined under paragraph (a) by the assessed value of the assessed property as shown on the assessment roll, final revision.

Amount of property tax

(2) The product obtained as a result of paragraph (1)(b) is the total property tax payable for the calendar year in respect of the assessed property, unless section 80 or Part IV applies. R.S.N.W.T. 1988,c.54(Supp.),s.12; S.N.W.T. 1995,c.28,s.157(10); S.Nu. 2010,c.7,s.7(11).

Payments Related to Education Mill Rates

Payment related to education mill rate under subsection 75(5)

79.1. (1) The Collector of Taxes shall pay the property taxes collected by the Collector of Taxes that are attributable to the levy of the education mill rate established under subsection 75(5) to the body governing the ratepayer school.

Payment related to education mill rate under subsection 76(3)

(2) The municipal taxing authority shall pay the property taxes collected by the municipal taxing authority that are attributable to the levy of the education mill rate established under subsection 76(3) to the body governing the ratepayer school.

Payment related to education mill rate under section 76.1

(3) The municipal taxing authority shall pay the property taxes collected by the municipal taxing authority that are attributable to the levy of the education mill rate established under section 76.1 to the Collector of Taxes.

Amounts and timing of payments

(4) Payments under this section are subject to the regulations respecting the amounts of the payments and the times at which they are to be made.

Definition of property taxes

(5) In this section, "property taxes" includes payments accepted in lieu of property taxes under section 73.1. S.Nu. 2010,c.7,s.7(12).

Tribunal or Supreme Court Decisions

Assessed value

80. Where the Tribunal or the Supreme Court, or the Tribunal pursuant to a direction of the Supreme Court, changes the assessed value or a property class on which a calculation under this Part or Part IV has been based, the collecting authority shall, without delay,

- (a) make the new calculations that are necessary;
- (b) notify the persons affected of the new calculations;
- (c) if necessary, issue the refunds that are necessary to put the person concerned in the same position that he or she would have been in if the revised assessed value had originally been entered on the assessment roll;
- (d) if necessary, issue a notice of tax payable, together with any accumulated interest from the date the property taxes should have been paid were it not for the appeal to the Tribunal or the Supreme Court; and
- (e) amend the tax roll accordingly.

Imposition of Tax

Tax imposed

81. (1) Subject to paragraph 87(b), property taxes shall be deemed to have been imposed on taxable property

- (a) on January 1 of the year in which they become payable; and
- (b) in respect of the whole of the calendar year.

Debt created

(2) Except where forgiven under the *Cities, Towns and Villages Act* or *Hamlets Act*, property taxes payable in respect of taxable property are a debt owed by

- (a) the assessed owner shown on the assessment roll, final revision for the calendar year in which the property tax is payable; and
- (b) any person who subsequently becomes the assessed owner of the assessed property and who is liable to taxation under this Act.

Subsequent property taxes

(3) Nothing in this section affects the liability for property taxes of a person who ceases to be an assessed owner that are subsequently imposed on the taxable property.

Joint and several liability

(4) Where two or more persons are shown on the assessment roll, final revision, as the assessed owners, they are jointly and severally liable to pay property taxes and supplementary property taxes. R.S.N.W.T. 1988,c.31(Supp.),s.8; S.Nu. 2011,c.6,s.22(6)(b).

Special lien

82. (1) Subject to subsection (9), property taxes and supplementary property taxes constitute a continuing special lien on the estate or interest of a person

- (a) in any parcel, in respect of which the property taxes are due, and the improvements on it;
- (b) in any improvements, in respect of which the property taxes are payable, and the parcel on which the improvement is located; and
- (c) in any mobile unit, pipeline, works and transmission line and railway, in respect of which property taxes are payable.

Holder of special lien

(2) A special lien referred to in this section is held by,

- (a) in the case of taxable property in the general taxation area, the Commissioner; and
- (b) in the case of taxable property in a municipal taxation area, the municipal taxing authority.

Priority

(3) A special lien referred to in this section takes priority over every claim, privilege, lien or encumbrance of every other person, whether created before or after the date the special lien comes into existence, except a claim, privilege, lien or encumbrance of Her Majesty in right of Canada.

Effect of sale

(4) A special lien referred to in this section is not lost by virtue of a sale, lease or other disposition of the taxable property, or by a seizure of it.

Date of existence

(5) The special lien referred to in subsection (1) comes into existence on the date that the notice of tax payable in respect of the taxable property is sent to the assessed owner pursuant to section 89.

Moving of improvement

(6) Where an improvement is moved from a parcel and the property taxes applicable in respect of the improvement have not been paid, the unpaid taxes constitute a continuing special lien against the parcel to which they are moved.

Date of existence

(7) The special lien referred to in subsection (6) comes into existence on the date the improvement is moved to the parcel.

Tax roll changes

(8) The collecting authority shall cause the changes to be made to the tax roll that are necessary to provide that

- (a) the property tax payable in respect of an improvement that has been moved from a parcel is recorded against the parcel to which the improvement is moved; and
- (b) property taxes payable with respect to an improvement that are recorded against a parcel from which an improvement has been moved are no longer recorded in respect of that parcel.

Exemptions not affected by lien

(9) Notwithstanding any other provision of this Act, a special lien referred to in this section does not apply to

- (a) an assessed owner who is exempt from taxation pursuant to this Act; or
- (b) assessed property that is exempt from taxation pursuant to this or any other Act.

By-laws

83. Subject to this Act, the council of a municipal taxing authority may make by-laws

- (a) respecting the granting of discounts for payment of property tax or supplementary property tax with respect to taxable property in the municipal taxation area before specified dates;
- (b) respecting the payment of property tax by instalments;
- (b.1) respecting the establishment of an interim tax levy not exceeding 50% of the property tax payable for the previous year;
- (c) respecting the imposition of interest on amounts outstanding, but the rate of interest must not exceed 24% per year;
- (d) governing the imposition of a minimum tax where a property tax is less than an amount specified in the by-law;
- (e) respecting the date or dates on which property taxes or supplementary property taxes are payable;
- (f) specifying the information that is to be included on the tax roll, in addition to the information specified in subsection 88(2), or in a notice of tax payable, in addition to the information specified in subsection 89(2);
- (g) appointing a person as the municipal collector of taxes; and
- (h) respecting any other matters concerning the manner or means by which property taxes or supplementary property taxes and other moneys owing as property taxes are to be collected, that the council considers appropriate.

S.N.W.T. 1997,c.5,s.5(8).

Interest

84. (1) Interest that becomes payable on property taxes or supplementary property taxes shall be considered to be part of the property tax or supplementary property tax payable in respect of taxable property.

Discounts

(2) No discount shall be provided for payment of arrears of property taxes or arrears of moneys collected as property taxes.

Instalments

(3) No regulation or by-law providing for the payment of property tax or supplementary property tax by instalments shall have any effect until the calendar year following the year in which the regulation or by-law is passed.

Reductions and rebates

85. (1) Subject to subsection (2), no person is entitled to any reduction or rebate of property taxes imposed in respect of an improvement, mobile unit, pipeline or works and transmission line that is

- (a) damaged or destroyed by fire or other cause; or
- (b) removed from a parcel after being assessed.

Damage or destruction

(2) Where

- (a) the damage or destruction referred to in subsection (1) is so significant as to render the taxable property unfit for further use or occupation,
 - (b) an improvement or mobile unit is moved from a parcel, or
 - (c) a pipeline or works and transmission line is removed from land,
- the Minister of Finance, by order, or the council of a municipal taxing authority, by by-law, as the case may be, may, on the application of the assessed owner, reduce or rebate a portion of the property taxes. S.N.W.T. 1998,c.36,Sch.E,s.11.

Where premises damaged or destroyed

86. (1) Where taxable property, in respect of which property taxes are due, is damaged or destroyed, any amount payable to a person under a policy of insurance on the taxable property must, to the extent of the property taxes due, be paid by the insurer to the collecting authority and, in default, the unpaid taxes may be recovered from the insurer by a civil action for debt.

Notice of loss

(2) An insurer shall, within seven days after receiving notice of loss under a policy of insurance, notify the collecting authority by mail of the loss, and shall not pay any amount under the policy of insurance to the insured or to any other person entitled to be paid, other than the collecting authority, until the property taxes outstanding against the insured premises have been paid.

Extent of liability of insurer

(3) The requirements of subsection (1) as to payment by the insurer to the collecting authority of the insurance money apply only to the extent of the amount of the insurance money not used or to be used in or towards rebuilding, reinstating or repairing the premises damaged or destroyed or in or towards acquiring, constructing or repairing other premises to take the place of the premises destroyed or damaged.

Effect of payment by insurer

(4) Any payment by an insurer to a collecting authority pursuant to this section has the same effect, as between the insurer and the insured, as if the amount so paid had been paid by the insurer directly to the insured.

Saving provision

(5) Nothing in this section shall be held to prevent or impair any other remedy available to the collecting authority for the recovery of property taxes.

Exempt property liable

87. If assessed property that is exempt from taxation subsequently becomes liable to taxation,

- (a) the tax roll must be amended to include the information required in respect of taxable property;
- (b) the assessment roll, final revision must be amended to show that the property is no longer exempt;
- (c) the assessed owner shown on the tax roll becomes liable to pay property tax and supplementary property tax, if any, in respect of that part of the year in respect of which he or she is the assessed owner; and
- (d) notice of tax payable must be sent to the assessed owner shown on the tax roll.

Tax Rolls, Notices and Payments

Tax rolls

88. (1) There shall be

- (a) one tax roll prepared by the collecting authority for the general taxation area called the "General Taxation Area Tax Roll"; and
- (b) one tax roll prepared for each municipal taxation area by the collecting authority called the "*(name of municipal taxing authority)* Municipal Tax Roll".

Content

(2) A tax roll must contain

- (a) a code or identifying number in respect of each taxable property;
- (b) the location of the taxable property;
- (c) the name and mailing address of each assessed owner who is or whose property is liable to taxation;

- (d) the property class assigned to the taxable property;
- (e) the assessed value of the taxable property shown in the same way and in the same amount as it is shown on the relevant assessment roll or as is subsequently revised in the assessment roll, final revision;
- (f) the mill rates applicable to the taxable property;
- (g) the following amounts payable with respect to the assessed property, showing each separately:
 - (i) the property tax payable for the current year,
 - (ii) any property tax payable with respect to the preceding calendar years, and
 - (iii) any other tax, levy, expense or charge applicable to the taxable property that is entitled to be recovered by the municipal taxing authority, the Commissioner or the Government of the Northwest Territories, as if it were a tax on property or a property tax;
- (h) when required, an indication as to whether an assessed owner is a supporter of a ratepayer school; and
- (i) any other things that may be prescribed for the General Taxation Area Tax Roll, by regulation, or specified for a municipal taxation area tax roll, by by-law.

Continuing roll

(3) Each tax roll is a continuing roll and must be established and maintained in the manner that the collecting authority considers appropriate, including

- (a) an electronic or computer record; or
- (b) a card index or loose-leaf system.

Direction and control

(4) Subject to this Act, the collecting authority may make entries, deletions or changes to the information recorded on a tax roll at any time.

S.N.W.T. 1995,c.28,s.157(11); S.Nu. 2010,c.7,s.7(13).

Notice of tax payable

89. (1) Where property taxes for a calendar year have been calculated pursuant to this Part,

- (a) the tax roll must be revised accordingly; and
- (b) the collecting authority shall cause to be prepared and mailed notices of tax payable to assessed owners named on the tax roll.

Content

(2) A notice of tax payable must show

- (a) the date of mailing of the notice, which must also be recorded on the tax roll;
- (b) the date, time and place at which payment is to be made;

- (c) the same matters as are referred to in paragraphs 88(2)(a) to (d) and (f), subparagraphs 88(2)(g)(ii) and (iii), and paragraph 88(2)(h);
- (d) the property tax payable pursuant to section 78 or 79, as the case may be;
- (e) any interest payable on
 - (i) property tax payable for preceding calendar years, and
 - (ii) any other tax, levy, expense or charge applicable to the assessed property that is entitled to be recovered by the municipal taxing authority, the Commissioner or the Government of the Northwest Territories, as if it were a tax on property or property tax,
 and the date to which the interest is calculated;
- (f) if applicable, the manner in which and the times at which property taxes may be paid by instalments, and the effect of a default in payment of an instalment; and
- (g) any other information that may be prescribed by regulation or specified by by-law.

When taxes payable

90. (1) Except as may be otherwise provided in the regulations or by by-law, property taxes and supplementary property taxes are payable 60 days after the date the notice of tax payable is sent by the collecting authority.

Supplementary taxes

(2) After the date on which supplementary property taxes are required to be paid pursuant to this Act, the regulations or by-law, the supplementary property taxes shall be deemed to be arrears of property taxes for all purposes.

Payment priorities

91. (1) If arrears of property tax are payable by a person on taxable property and that person pays only a portion of the taxes payable, the payment received must be applied

- (a) first, in payment of the arrears of property taxes on that property;
- (b) second, in payment of any arrears of local improvement charges;
- (c) third, in payment of any arrears of any other tax, levy, expense or charge applicable to the taxable property; and
- (d) fourth, in payment of current property taxes, supplementary property taxes, local improvement charges and other taxes, levies, expenses or charges applicable to the property in chronological order according to the date when they are, or are deemed to be, imposed.

Pro rata application of payments

(2) If a payment on account of property taxes is made by or on behalf of a person liable in respect of two or more taxable properties and the person does not indicate the manner in which or the taxable property in respect of which the payment is to be applied,

the payment must be applied *pro rata* on account of all property taxes owing in respect of taxable property that are recorded in that person's name on the tax roll.

Receipt of payments

(3) When the collecting authority receives any payment of property taxes or other money payable under this Act, the payment must be recorded on the tax roll.

Administrative Matters

Tax certificate

92. The collecting authority, on receipt of a fee prescribed by regulation or specified by by-law, shall issue a certificate showing

- (a) the amount of property taxes,
- (b) whether or not all property taxes have been paid,
- (c) any amount of current taxes and arrears and interest paid or payable in respect of the current year,
- (d) whether or not a claim of lien for the payment of arrears of property taxes has been issued under section 97.51, and
- (e) whether or not a sale for the purpose of collecting arrears of property taxes has been held and completed under this Act,

in respect of taxable property. S.N.W.T. 1997,c.20,s.2.

Certified copies

93. The production of

- (a) a copy of all or any part of a certified assessment roll, final revision, certified as a true copy by the appropriate authority, and
- (b) a copy of all or any part of a tax roll, certified as a true copy by the collecting authority,

is, in the absence of evidence to the contrary, proof of the facts contained in it and, in respect of the tax roll, of the debt payable in respect of property taxes.

Local improvements

94. (1) Where

- (a) the council of a municipal taxing authority authorizes the levy of a local improvement charge against real property,
- (b) a municipal taxing authority has incurred an expense or levied a charge of the type referred to in
 - (i) section 181 of the *Cities, Towns and Villages Act*, or
 - (ii) section 181 of the *Hamlets Act*, or
 - (iii) **repealed, S.Nu. 2011,c.6,s.22(3)**,
- (c) any other Act or regulation provides for a charge, levy, tax or other payment to be recovered as if it were a tax on property, property tax or arrears of property tax,

the charge, levy, tax, payment or expense may be recovered, to the extent specified in subsection (2), in the same manner as property taxes.

Charges or expenses

(2) Subsections 81(2) and (4), and sections 82 to 84, 87, 92 and 95 apply to a charge, levy, tax, payment or expense referred to in subsection (1), as if it were a property tax and was specifically referred to in those sections. S.Nu. 2011,c.6,s.22(3),(4).

Repayment of taxes

94.1. Where, in respect of a property tax, a taxing authority receives money that is erroneously paid or collected, the taxing authority is authorized to repay the money in whole or in part, as the circumstances require. S.N.W.T. 1997,c.5,s.5(9).

Tax Arrears

Certificate of tax arrears

95. (1) Where a person liable to pay property taxes fails or refuses to do so by December 31 in any year, the collecting authority may prepare a certificate of tax arrears in the prescribed form, unless an appeal is pending under section 69 in respect of those taxes.

Certificate sent

(2) A certificate of tax arrears must be sent to the assessed owner liable to pay property taxes.

Filing in court

96. (1) If property taxes and arrears specified in the certificate of tax arrears are not paid within 30 days after the date the certificate is sent to the assessed owner, the collecting authority may file a copy of the certificate and an affidavit of service of it with the Clerk of the Supreme Court, who shall enter the matter for hearing as soon as possible.

Hearing

(2) At a hearing referred to in subsection (1), the judge of the Supreme Court may hear any of the parties and

- (a) make an order for payment and costs, including the reasonable expenses incurred to collect the property taxes and arrears specified in the certificate of tax arrears;
- (b) order that the certificate of tax arrears be filed as an order or judgment of the court; and
- (c) make any further or other order that is considered necessary in all the circumstances.

Notice of hearing

(3) An order may be made *ex parte* under subsection (2) where the judge of the Supreme Court is satisfied that the assessed owner liable to pay the property taxes was served with the certificate of tax arrears, otherwise reasonable notice of the hearing must be given to the assessed owner.

Effect of sale of property under Part III.1

(4) The property taxes and arrears specified in a certificate of tax arrears in respect of a taxable property are deemed to be paid in full and no proceeding may be commenced or continued and no order may be made under this section in respect of those property taxes and arrears where the sale of the taxable property has been completed under Part III.1.

Reasonable expenses

(5) For the purposes of this section, the reasonable expenses that may be incurred by a taxing authority to collect property taxes and arrears may include, but are not limited to,

- (a) the costs of preparing and sending the certificate of arrears;
- (b) legal fees and disbursements, including the legal fees and disbursements pertaining to the matters described in this section; and
- (c) the costs and fees of the Sheriff relating to the collection of the property taxes and arrears.

S.N.W.T. 1997,c.20,s.3; S.N.W.T. 1998,c.34,Sch.C,s.28.

Municipal taxes

97. For all purposes in a municipal taxation area,

- (a) property taxes,
- (b) local improvement charges,
- (c) other taxes, levies, expenses or charges that may be recovered as a tax on property, property tax or arrears of property tax, and
- (d) interest payable on any taxes, charges, levies or expenses,

shall be deemed to be municipal taxes.

PART III.1

RECOVERY OF TAXES RELATED TO LAND

Definitions

97.1. (1) In this Part,

"arrears of property taxes" means, at any given time, all property taxes listed on a tax roll in respect of a taxable property for the immediately preceding year and for any other preceding year that have not been paid as of December 31 of the immediately preceding year, and includes any interest payable at the given time on such property taxes; (*arriérés d'impôt foncier*)

"encumbrance" means an encumbrance as defined under the *Land Titles Act*; (*charge*)

"parcel" means a parcel comprised of land that is registered under the *Land Titles Act*; (*parcelle*)

"property taxes" includes any other taxes, levies, expenses or charges applicable to a taxable property that may be recovered as a tax on property, property tax or arrears of property tax; (*impôt foncier*)

"purchaser", in respect of a taxable property purchased under this Part, includes a transferee of the purchaser; (*acheteur*)

"taxable property" means

- (a) a parcel and any improvements located on it, where the parcel is recorded in the tax roll in the name of a person referred to in paragraph 19(1)(a) or (b), or
- (b) as determined by subsections (2) to (4), either or both
 - (i) a parcel that is owned by a municipal taxing authority, where the municipal taxing authority has granted a leasehold interest that is registered under the *Land Titles Act* in the parcel, and any improvements located on the parcel, including any improvements owned by the leaseholder or a transferee of the leaseholder, or
 - (ii) a leasehold interest referred to in subparagraph (i) and any improvements located on the parcel in respect of which the leasehold interest is granted, including improvements that are owned by the leaseholder or a transferee of the leaseholder. (*propriété imposable*)

Taxable property: references to municipal lands or municipal leases

(2) A reference to a taxable property in this Part shall, where a municipal taxing authority has granted a leasehold interest in a parcel it owns, and the leasehold interest is registered under the *Land Titles Act*, be construed,

- (a) in the context of
 - (i) the location, possession, assessment or taxation of the taxable property, including the existence of and responsibility for arrears of property taxes, and
 - (ii) the condition of and access to taxable property, as a reference to the taxable property described in subparagraph (b)(i) of the definition "taxable property", which includes the parcel owned by the municipal taxing authority; and
- (b) in the context of
 - (i) the sale, purchase or redemption of the taxable property, and
 - (ii) the transfer of title to and extinguishment of interests, estates, encumbrances or claims in or against the taxable property,
 as a reference to the taxable property described in subparagraph (b)(ii) of the definition "taxable property", which includes the leasehold interest in the parcel owned by the municipal taxing authority, for the purpose of permitting the

municipal taxing authority to sell that taxable property to collect the arrears payable in respect of the taxable property which includes the parcel owned by the municipal taxing authority.

Taxable property: municipal leases on tax arrears list

(3) Where, in the circumstances described in subsection (2), a municipal taxing authority is required under this Part to identify the taxable property for which arrears are payable in a tax arrears list or to add or remove such a property to or from the tax arrears list, the municipal taxing authority shall also identify, add or remove, as the case may be, the taxable property described in subparagraph (b)(ii) of the definition "taxable property", which includes the leasehold interest that may be sold by the municipal taxing authority.

Taxable property: notices or claims of lien respecting municipal leases

(4) For greater certainty, in the circumstances described in subsection (2), a reference to a taxable property in paragraph 97.4(1)(c) and section 97.51 shall be construed as a reference to the taxable property described in subparagraph (b)(ii) of the definition "taxable property", which includes the leasehold interest that may be sold by the municipal taxing authority.

Application of Part

(5) Nothing in this Part precludes, or applies to, the sale of a taxable property for arrears of property taxes pursuant to section 96 and a taxable property may be sold for arrears of property taxes under this Part notwithstanding that a proceeding has been commenced under section 96 for the sale of the taxable property.

Reasonable expenses

(6) For the purposes of this Part, the reasonable expenses that may be incurred by a taxing authority to collect arrears of property taxes may include, but are not limited to,

- (a) the costs of preparing and sending a certificate of arrears under section 95;
 - (b) legal fees and disbursements, including the fees and disbursements associated with responding to an application referred to in section 97.87 or making an application referred to in paragraph 97.82(2)(c);
 - (c) the costs of preparing an instalment payment agreement entered into under section 97.3;
 - (d) the costs associated with advertising, giving notice and holding a public auction as required under this Part;
 - (e) the costs and fees of the Sheriff relating to the collection of the arrears of property taxes; and
 - (f) the costs of preparing a tax sale transfer under section 97.88.
- S.N.W.T. 1997,c.20,s.4.

TAX ARREARS LIST, NOTICES AND INSTALMENT PAYMENTS

Tax arrears list

97.2. (1) A taxing authority must, each year, prepare a tax arrears list.

Date for preparation and posting

(2) A tax arrears list prepared under subsection (1) must be prepared and posted in the office of the taxing authority on or before March 31 of the year for which it is prepared.

Contents

(3) A tax arrears list must

- (a) identify each taxable property in the municipal taxation area or the general taxation area, as the case may be, for which there are arrears of property taxes;
- (b) set out the amount of the arrears of property taxes payable in respect of each such taxable property; and
- (c) set out the name and address, as shown on the tax roll, of the assessed owner of each such taxable property.

Exceptions

(4) Notwithstanding paragraph (3)(a), a tax arrears list must not include a taxable property in respect of which a complaint or an appeal is pending under section 40, 64 or 69.

Omissions

(5) The omission from a tax arrears list of a taxable property for which there are arrears of property taxes precludes the sale of the taxable property as if it had been included in the list, but does not operate to prevent the inclusion of the taxable property in the tax arrears list for a subsequent year and its subsequent sale in accordance with this Part.

Notice to assessed owners

(6) Each year that a taxing authority prepares a tax arrears list, it must, on or before April 30 of that year, send a written notice, by registered mail, to each assessed owner of a taxable property on the tax arrears list, at the address shown on the tax roll, that

- (a) identifies the taxable property;
- (b) sets out the amount of the arrears of property taxes payable in respect of the taxable property;
- (c) sets out the amounts, as of the date of the notice, of the reasonable expenses, if any, incurred by the taxing authority to collect the arrears; and

- (d) advises that the taxable property may be offered for sale at a public auction if the arrears of property taxes and the current and subsequent expenses incurred by the taxing authority to collect the arrears are not paid before January 1 of the following year.
S.N.W.T. 1997,c.20,s.4.

Offer to accept instalment payments

97.3. (1) Subject to paragraph 97.85(i), a taxing authority must, in the written notice referred to under subsection 97.2(6), offer the assessed owner the option of entering into an agreement to pay, on an instalment basis, the arrears of property taxes and the reasonable expenses incurred by the taxing authority, as of the date of entering into the agreement, to collect the arrears.

Expiry of offer

- (2) The offer referred to in subsection (1) expires on
 - (a) the sale of the taxable property at a public auction;
 - (b) the payment of the arrears of property taxes payable in respect of the taxable property and the reasonable expenses incurred by the taxing authority, as of the date of payment, to collect the arrears; or
 - (c) the entering into of an instalment payment agreement referred to in that subsection.

Non-compliance with agreement

(3) After entering into an instalment payment agreement, a taxing authority may, at its discretion, proceed with the sale of the taxable property in accordance with this Part as if the agreement had not been entered into, where

- (a) the assessed owner who entered into the agreement fails to comply with any term or condition of the agreement; and
- (b) the taxing authority provides the notices required under section 97.4 at least 90 days before the date of the public auction at which the taxable property is offered for sale.

Sale may proceed

(4) For greater certainty, a taxing authority may proceed with the sale of a taxable property under subsection (3) without making a further offer under subsection (1) or giving notice of its decision to proceed with the sale, other than that required by section 97.7, and notwithstanding that the taxable property, in accordance with paragraph 97.5(3)(d), was not included in the tax arrears list used by the taxing authority for the purposes of subsection 97.4(1).

Expiry of agreement

(5) An instalment payment agreement expires on the payment by any person of the arrears of property taxes and expenses referred to in subsection 97.3(1).
S.N.W.T. 1997,c.20,s.4.

Publication of tax arrears list and notice of arrears

- 97.4.** (1) A taxing authority must, not earlier than May 31 and not later than July 31,
- (a) if the taxable property is within a municipal taxation area, post the tax arrears list in at least five conspicuous locations within the municipal taxation area;
 - (b) publish the tax arrears list in a local newspaper; and
 - (c) send, by registered mail, a written notice that contains the information required by subsection 97.2(6) and paragraphs 97.7(1)(g) to (i), to each person, other than the assessed owner, having an interest, estate, encumbrance or claim registered or filed under the *Land Titles Act* in or against a taxable property on the tax arrears list.

Address

(2) The notice required to be given to a person under paragraph (1)(c) must be sent to that person at the address shown on the records of the appropriate land titles office.

Use of amended tax arrears list

(3) For greater certainty, the tax arrears list used by a taxing authority for the purposes of subsection (1) must not include any taxable property which, at the relevant time, is required to be removed from the tax arrears list under subsection 97.5(3).

S.N.W.T. 1997,c.20,s.4.

Right to pay tax arrears and expenses

97.5. (1) Subject to subsection (2), any person may, in respect of a taxable property on the tax arrears list, pay at any time

- (a) the arrears of property taxes; and
- (b) all reasonable expenses incurred by the taxing authority, as of the date of payment, to collect the arrears.

Restriction on right to pay

(2) The arrears of property taxes and the expenses referred to in subsection (1) may not be paid

- (a) at any time during the public auction at which the taxable property is offered for sale; or
- (b) after the taxable property is declared sold at the public auction, subject to section 97.84 and paragraph 97.85(f).

Removal of property from tax arrears list

(3) A taxing authority must remove a taxable property from the tax arrears list where

- (a) it receives payment of the arrears of property taxes and expenses referred to in subsection (1);
- (b) the taxable property is sold under this Part;
- (c) the taxable property was mistakenly included in the tax arrears list;

- (d) the assessed owner of the taxable property enters into an agreement referred to in subsection 97.3(1) with the taxing authority; or
- (e) a complaint or an appeal is made under section 64 or 69 after the preparation of the tax arrears list.

Returning property to tax arrears list

(4) A taxing authority must add a taxable property that was removed from the tax arrears list under subsection (3) back to the list where

- (a) the taxable property is sold under this Part and the purchaser fails to pay the purchase price in accordance with section 97.86; or
 - (b) the taxing authority decides to proceed with the sale of the taxable property in the circumstances referred to in subsection 97.3(3).
- S.N.W.T. 1997,c.20,s.4.

TAX PAYMENT LIEN

Lien for payment of arrears

97.51. (1) Where the arrears of property taxes and the expenses referred to in subsection 97.5(1) are paid, in a manner satisfactory to the taxing authority, by a person who is required to be sent a notice under paragraph 97.4(1)(c) or a transferee of such a person, the taxing authority must, without charge, prepare and issue to the person a claim of lien, in the form prescribed under the *Land Titles Act*.

Registration

(2) A claim of lien may be registered in the appropriate land titles office on compliance with the registration requirements established by or under the *Land Titles Act*.

Time for registration

(3) A claim of lien must be registered within 45 days after the day on which the arrears of property taxes and expenses are paid.

Registration of claim as an encumbrance

(4) Where the Registrar of Land Titles accepts the claim of lien, the Registrar shall, as provided in the *Land Titles Act*, enter and register the claim as an encumbrance against the taxable property described in the claim and the claim of lien may be described as a tax payment lien.

Priority and duration

(5) On the registration of a claim of lien, the claimant has a lien against the taxable property for the amount paid, together with any interest awarded by the Supreme Court on the realization of the lien, that takes priority over

- (a) the interest or estate of the assessed owner; and
- (b) the interest, estate, encumbrance or claim of any person, other than Her Majesty in right of Canada, who is required to be sent a notice under paragraph 97.4(1)(c).

Realizing lien

(6) A tax payment lien may be realized in the Supreme Court according to the ordinary procedure of the Supreme Court.

Discharge

(7) A tax payment lien may be discharged by filing a receipt, in the form prescribed under the *Land Titles Act*, that is signed by the claimant or by an agent of the claimant who is duly authorized in writing to do so. S.N.W.T. 1997,c.20,s.4.

SALE

Sale at public auction

97.6. (1) A taxable property that remains on the tax arrears list after December 31 of the year that the tax arrears list was prepared may be offered for sale, at a public auction, by the taxing authority at such time as it considers appropriate, if the property continues to be on the tax arrears list at that time.

Date of public auction

(2) The date of a public auction must be set

- (a) by resolution of the council of the municipal taxing authority, where the taxable property to be offered for sale is within its municipal taxation area; or
- (b) by order of the Minister of Finance, where the taxable property to be offered for sale is within the general taxation area.

Minimum sale price and conditions of sale

(3) A resolution or order referred to in subsection (2) must also set out, in respect of each taxable property to be offered for sale at the public auction,

- (a) the minimum sale price, as calculated in accordance with the regulations; and
- (b) any other term or condition that the taxing authority wishes to apply to the sale.

Restriction on sale

(4) A taxable property offered for sale at a public auction may not be sold for less than its minimum sale price and must be sold for the highest price bid above the minimum sale price.

Best possible price

(5) A taxing authority is not under any duty to obtain the best possible price for a taxable property and, for greater certainty, the taxing authority is not obliged to delay the sale of the taxable property for that purpose.

Inapplicable provisions in municipal Acts

(6) For greater certainty, the sale by a municipal taxing authority of a taxable property of an assessed owner, whether or not the taxable property includes a leasehold

interest registered under the *Land Titles Act* in municipal land, is not subject to the provisions in the *Cities, Towns and Villages Act* and the *Hamlets Act* pertaining to the disposition of real property belonging to a municipal corporation.

S.N.W.T. 1997,c.20,s.4; S.Nu. 2011,c.6,s.22(7)(a).

Notice of auction

97.7. (1) Not earlier than 60 days before the date of the public auction of a taxable property, the taxing authority must send, by registered mail, to

- (a) the assessed owner of the taxable property, at the address shown on the tax roll, and
- (b) each person other than the assessed owner having an interest, estate, encumbrance, or claim registered or filed under the *Land Titles Act* in or against the taxable property at the address shown on the records of the appropriate land titles office,

a written notice that

- (c) identifies the taxable property,
- (d) sets out the time and place of the public auction,
- (e) sets out the minimum sale price,
- (f) advises that the assessed owner may, within 30 days of the date of the public auction, redeem the taxable property in accordance with section 97.84,
- (g) warns that if the taxable property is sold, every existing interest, estate, encumbrance or claim in or against the taxable property, other than those referred to in section 97.9, will be extinguished,
- (h) advises that the taxable property may not be offered for sale at the public auction if anyone pays, before the commencement of the auction, the arrears of property taxes payable in respect of the taxable property and all reasonable expenses incurred by the taxing authority, as of the date of payment, to collect the arrears,
- (i) advises that a person who pays the arrears of property taxes and expenses referred to in paragraph (h) may obtain a lien on the taxable property for the amount paid if the person is someone referred to in subsection 97.51(1), and
- (j) gives any other information that the taxing authority considers appropriate.

Public notice

(2) The taxing authority must advertise the public auction

- (a) in one issue of the *Northwest Territories Gazette*, not earlier than 75 days and not later than 30 days before the date on which the public auction is to be held; and
- (b) in two issues of a newspaper of general circulation in the municipal or general taxation area where the auction is to take place, not earlier than 30 days and not later than 10 days before the date on which the public auction is to be held.

Contents

(3) The advertisements referred to in subsection (2) must

- (a) set out the time and place of the public auction;
- (b) identify each taxable property to be offered for sale at the public auction;
- (c) set out the minimum sale price of each such taxable property; and
- (d) provide the information described in paragraphs (1)(f) to (i).

S.N.W.T. 1997,c.20,s.4.

Cancellation or adjournment

97.8. (1) A taxing authority may cancel or adjourn a public auction of a taxable property at any time before its commencement.

Notice

(2) Where a public auction is cancelled or adjourned, the taxing authority must

- (a) post a notice of the adjournment or cancellation at the time and place for which the auction was originally scheduled; and
- (b) if the auction is rescheduled,
 - (i) at least 30 days before the new date, send a written notice of the rescheduled auction, by registered mail, to the assessed owner, at the address shown on the tax roll, and
 - (ii) advertise the auction in accordance with subsections 97.7(2) and (3).

S.N.W.T. 1997,c.20,s.4.

Purchases by municipal council members, officers and employees

97.81. (1) No council member, officer or employee of a municipal taxing authority may purchase, on his or her own behalf, any taxable property offered for sale at a public auction by the municipal taxing authority.

Taxing authority may purchase

(2) Subject to subsection (3), a taxing authority may bid on and purchase a taxable property that is offered for sale by the taxing authority at a public auction and may direct a designated officer or employee of the taxing authority to bid on and purchase the property on its behalf.

Restrictions in municipal Acts

(3) A municipal taxing authority may only bid on or purchase a taxable property in the circumstances in which the municipal taxing authority is able to acquire property under the *Cities, Towns and Villages Act* or the *Hamlets Act*, as the case may be.

Purchases by government officers and employees

(4) No officer or employee of the Government of the Northwest Territories may, without the prior approval of the Minister of Finance, purchase on his or her own behalf, any taxable property offered for sale at a public auction by the Minister of Finance.

S.N.W.T. 1997,c.20,s.4; S.Nu. 2011,c.6,s.22(7)(b).

Access to property

97.82. (1) The assessed owner and any other person in possession of a taxable property must allow reasonable access to the taxable property, for purposes of inspection or to prevent waste, as the case may be,

- (a) to the designated officers, employees and agents of the taxing authority, after December 31 of the year that the taxable property was first listed on a tax arrears list; and
- (b) to prospective purchasers and their agents, during the 30 day period preceding the public auction at which the taxable property is to be offered for sale.

Possession

(2) Notwithstanding section 163 of the *Land Titles Act*, where the assessed owner or any other person in possession of a taxable property does not comply with subsection (1), the taxing authority

- (a) is entitled to possession of the taxable property;
- (b) may enter and take possession of the taxable property; and
- (c) may apply to the Supreme Court for an order for possession if further resistance is encountered.

Liability of taxing authority

(3) Where, under this section, a taxing authority takes possession of a taxable property, the taxing authority is not subsequently liable for the state or condition of the taxable property. S.N.W.T. 1997,c.20,s.4; S.N.W.T. 1998,c.24,s.26(2).

Notice of sale after auction

97.83. On the sale of a taxable property at a public auction, the taxing authority must immediately, by registered mail, send a written notice to the persons referred to in paragraphs 97.7(1)(a) and (b), at the addresses indicated in those paragraphs, that

- (a) identifies the taxable property;
- (b) advises that the taxable property has been sold for arrears of property taxes and that the assessed owner may redeem the property in accordance with section 97.84;
- (c) advises that any person may make an application to the Supreme Court under section 97.87 to set aside the sale on the grounds specified in that section;
- (c.1) sets out the name and address of the purchaser, where the purchaser is not the taxing authority;
- (d) sets out the time period within which the actions referred to in paragraph (b) and (c) may be taken; and
- (e) advises that if the taxable property is not subsequently redeemed or if the sale is not subsequently set aside by the Supreme Court, the portion, if any, of the money received on the sale in excess of the arrears of property taxes and the reasonable expenses incurred to collect the arrears will, without further notice, be paid,

- (i) if it exceeds \$1,000, into the Supreme Court for distribution to claimants on application, and
 - (ii) if it does not exceed \$1,000, on written request, to the person who is the assessed owner of the taxable property immediately before the ownership of the property vests in the purchaser.
- S.N.W.T. 1997,c.20,s.4; S.N.W.T. 1998,c.24,s.26(3).

REDEMPTION RIGHT

Redemption right

97.84. (1) The assessed owner of a taxable property that is sold at a public auction is entitled to redeem the taxable property within 30 days after the date of the public auction by paying the taxing authority the arrears of property taxes payable in respect of the taxable property and all reasonable expenses incurred by the taxing authority, as of the date of payment, to collect the arrears.

Effect of redemption

(2) Where a taxable property that is sold at a public auction is redeemed by its assessed owner, the sale cannot be completed and all rights and interests of the purchaser in the taxable property cease. S.N.W.T. 1997,c.20,s.4.

UNSOLD PROPERTY

Unsold property

97.85. Where a taxable property offered for sale at a public auction is not sold or where it is sold and either the purchaser fails to complete the sale by paying the purchase price in accordance with section 97.86 or the sale is set aside under section 97.87,

- (a) the ownership of the taxable property remains unchanged;
- (b) the arrears of property taxes and expenses referred to in subsection 97.5(1) remain due and owing;
- (c) the taxing authority may again offer the taxable property for sale at a public auction at any time in accordance with this Part;
- (d) the taxing authority may continue in possession of the taxable property if it has already entered and taken possession of the taxable property;
- (e) the assessed owner continues to have the right to redeem the taxable property in accordance with section 97.84 and is still entitled to make an application under section 97.87 in respect of the subsequent sale of the taxable property;
- (f) the arrears of property taxes and expenses referred to in subsection 97.5(1) may still be paid by any person in accordance with that subsection;
- (g) the assessed owner and any other person in possession of the taxable property must continue to allow reasonable access to the property in accordance with subsection 97.82(1), where the taxing

- authority has not entered and taken possession of the taxable property;
- (h) the taxing authority may enter and take possession of the taxable property in accordance with subsection 97.82(2);
 - (i) the taxing authority is not required to again comply with subsection 97.3(1) if the taxable property remains on the tax arrears list in a subsequent year; and
 - (j) the special lien arising under section 82 in respect of the arrears of property taxes is not discharged.
- S.N.W.T. 1997,c.20,s.4.

PAYMENT AND REFUND OF PURCHASE PRICE

Purchase price — payment of deposit

97.86. (1) Subject to subsection (2), the purchaser of a taxable property that is sold at a public auction must, in a manner satisfactory to the taxing authority, pay a deposit of 25% of the purchase price to the taxing authority on the date of the auction and pay the balance of the purchase price to the taxing authority

- (a) on the day following the day that the former assessed owner's right to redeem the property expires under section 97.84, where no application is pending under section 97.87; and
- (b) within 30 days of the day that the sale is confirmed by the Supreme Court, where an application has been made under section 97.87.

Payment by taxing authority

(2) Where a taxing authority purchases a taxable property at a public auction, it must pay the entire price on the day or within the time described in subsection (1) for payment of the balance of the purchase price by other purchasers.

Non-payment of balance of price

(3) Where a purchaser, other than a taxing authority, fails to pay the balance of the purchase price in accordance with subsection (1), the sale of the taxable property is deemed not to have been completed and the purchaser forfeits the deposit paid to the taxing authority and loses any rights arising out of the sale.

Forfeited deposit paid into general municipal fund

(4) Money forfeited to a municipal taxing authority under subsection (3) shall be paid into its general municipal fund.

Refund of deposit

(5) Where the sale of a taxable property is declared null and void on an application under section 97.87, or where a taxable property sold at public auction is redeemed, the taxing authority must, unless the property was purchased by the taxing authority,

- (a) notify the purchaser that the sale cannot be completed; and
 - (b) refund the deposit paid by the purchaser, together with any interest paid to the taxing authority in respect of the deposit.
- S.N.W.T. 1997,c.20,s.4.

CHALLENGES

Challenges

97.87. (1) A person wishing to challenge the sale of a taxable property under this Part must, within 30 days after the date of the public auction at which it was sold,

- (a) make an application to the Supreme Court for an order referred to in subsection (3);
- (b) obtain and file a certificate of pending litigation in the appropriate land titles office; and
- (c) give written notice of the application to the taxing authority and to the purchaser, where the purchaser is not the taxing authority.

Grounds

(2) An application under subsection (1) may only be made on the grounds that

- (a) either the taxing authority
 - (i) failed to conduct the sale in a fair and open manner, or
 - (ii) neglected or omitted to comply with a requirement of sections 97.1 to 97.86 or erred when attempting to do so; and
- (b) the applicant has suffered actual and substantial prejudice as a result of the conduct, neglect, omission or error alleged.

Decision

(3) After hearing the parties to an application, the Supreme Court may, by order,

- (a) set aside the sale;
- (b) confirm the sale; or
- (c) make such other order as it considers appropriate.

Decision final

(4) A decision of the Supreme Court under this section is final.

S.N.W.T. 1997,c.20,s.4.

TRANSFER OF TITLE

Tax sale transfer

97.88. (1) A taxing authority that sells a taxable property under this Part must, without charge, prepare a tax sale transfer, in the form prescribed under the *Land Titles Act*, and register the transfer under that Act on behalf of the purchaser, where the purchaser pays the taxing authority

- (a) the balance of the purchase price owed to the taxing authority in the circumstances and on the day or within the time described in subsections 97.86(1) and (2); and
- (b) a sum sufficient to pay any fee or charge payable under the *Land Titles Act* for the registration of the tax sale transfer.

Municipal taxing authority as purchaser

(2) A municipal taxing authority that purchases a taxable property under subsection 97.81(2) may prepare the tax sale transfer referred to in subsection (1) on its own behalf.

Commissioner as purchaser

(3) Where the Minister of Finance purchases a taxable property under subsection 97.81(2), the purchase is made on behalf of the Commissioner and the tax sale transfer referred to in subsection (1)

- (a) must identify the Commissioner as the purchaser; and
- (b) may be prepared and signed by the Minister of Finance.

Conclusive evidence of compliance

(4) The registration under the *Land Titles Act* of a tax sale transfer referred to in subsection (1) is conclusive evidence that all provisions of this Act with respect to

- (a) the assessment and taxation of the taxable property specified in the tax sale transfer, and
- (b) the proceedings for the sale of that taxable property,

have been complied with.

Action for damages

(5) Subsection (4) does not apply so as to prevent a person from bringing an action for damages against the taxing authority in respect of the sale of the taxable property.

No obligation to provide vacant possession

(6) A taxing authority is not obliged to provide a purchaser with vacant possession of the taxable property specified in a tax sale transfer referred to in subsection (1). S.N.W.T. 1997,c.20,s.4.

Registration of purchaser as owner

97.89. (1) The Registrar of Land Titles shall,

- (a) on the submission for registration of a tax sale transfer referred to in section 97.88, satisfactory to the Registrar of Land Titles, and
- (b) on compliance with the registration requirements established by and under the *Land Titles Act*,

issue a certificate of title under the *Land Titles Act* in the name of the purchaser of a taxable property, unless a certificate of pending litigation in respect of the sale has been filed in the appropriate land titles office and has not been withdrawn.

Reliance on transfer by Registrar

(2) On the submission of a tax sale transfer for registration under the *Land Titles Act*, the Registrar of Land Titles is not obliged to determine or enquire into whether the taxing authority submitting the transfer has complied with the provisions of this Act respecting the matters referred to in paragraphs 97.88(4)(a) and (b), or whether the information set out in the transfer is correct, and no action for damages may be brought against the Registrar or the assurance fund established under the *Land Titles Act* on the grounds that the Registrar did not make such determinations or enquiries.

Title of purchaser

(3) The issuance of a certificate of title in the name of the purchaser of a taxable property vests in the purchaser ownership of the taxable property and, subject to section 97.9, extinguishes every interest, estate, encumbrance or claim of every other person in or against the taxable property, including any interest, estate, encumbrance or claim of the Commissioner or the Government of the Northwest Territories, that existed or arose prior to the issuance of that certificate of title. S.N.W.T. 1997,c.20,s.4; S.N.W.T. 1998,c.24,s.26(4).

Utility easement

97.9. (1) For the purposes of this section, "utility easement" means a utility easement as described in subsection 76(4) of the *Land Titles Act*.

Interests not extinguished

(2) In the circumstances described in subsection 97.89(3), any interest, estate, encumbrance or claim in or against the taxable property of the following types is not extinguished:

- (a) subject to subsection (3), a caveat registered under the *Land Titles Act* in respect of
 - (i) a restrictive covenant, and
 - (ii) an easement, including a utility easement, and
 - (iii) an easement agreement, including a party wall agreement;
- (b) a restrictive covenant or an easement, including a utility easement;
- (c) an easement agreement, including a party wall agreement;
- (d) a reservation or interest to which the property is subject under paragraphs 69(a), (c) and (d) of the *Land Titles Act*;
- (e) an interest, estate, encumbrance or claim of Her Majesty in right of Canada;
- (f) an interest, estate, encumbrance or claim that is prescribed or of a prescribed class.

Interests not extinguished under caveat

(3) Where a caveat is registered under the *Land Titles Act* against a taxable property in respect of interests, estates, encumbrances or claims that include, but are not limited to, any referred to in paragraph (2)(a), the caveat shall be deemed, in the circumstances described in subsection 97.89(3), to have been registered only in respect of those interests referred to in paragraph (2)(a). S.N.W.T. 1997,c.20,s.4.

Property taxes payable for year of sale

97.91. Nothing in subsection 97.89(3)

- (a) discharges any of the property taxes payable in respect of a taxable property sold under this Part for the year during which the sale takes place; or
 - (b) in any way affects either the liability to pay those property taxes or the special lien arising under section 82 in respect of them.
- S.N.W.T. 1997,c.20,s.4.

DISPOSITION OF PROCEEDS OF SALE

Deposit of money from sale of property

97.92. (1) The money paid to a taxing authority in respect of the sale of a taxable property under this Part and the money paid by a taxing authority for the purchase of such a property must be deposited by the taxing authority in an account that is established for the purpose of depositing money from the sale of taxable property and must, subject to subsections 97.86(4) and (5) in respect of a sale that is not completed, be paid out in accordance with this section.

Sale for less than arrears, interest, penalties and expenses

(2) Where the money paid to a taxing authority in respect of the sale of a taxable property completed under this Part is less than the amount of the arrears of property taxes on the taxable property and all reasonable expenses incurred by the taxing authority to collect the arrears,

- (a) the taxing authority must apply the money to pay as much of the arrears of property taxes and expenses as possible; and
- (b) the balance of the arrears of property taxes and expenses is deemed to be paid in full.

Sale for more than arrears and expenses

(3) Where the money paid to a taxing authority in respect of the sale of a taxable property completed under this Part exceeds the amount of the arrears of property taxes on the taxable property and all reasonable expenses incurred by the taxing authority to collect the arrears, the taxing authority must

- (a) firstly, apply the money to pay the arrears of property taxes and expenses; and
- (b) secondly, pay, without interest, the surplus money remaining into the Supreme Court, if it exceeds \$1,000, and file with the Clerk of the Supreme Court
 - (i) a copy of any tax sale transfer registered in accordance with subsection 97.88(1), and
 - (ii) a statement in the prescribed form that describes the circumstances under which the payment into court is made and that is signed by the senior administrative officer of the municipal taxing authority or by the Minister of Finance, as the case may be.

Payment to former assessed owner

(4) Where, in the circumstances described in subsection (3), the surplus money remaining after the payment of the arrears of property taxes and expenses does not exceed \$1,000, the taxing authority must, on written request, pay the surplus money, without interest, to the person who is the assessed owner of the taxable property immediately before the ownership of the taxable property vests in the purchaser under subsection 97.89(3).

Forfeiture of surplus payable to former assessed owner

(5) Where a request for the payment of the surplus money referred to in subsection (4) is not made within one year of the date that the taxing authority in accordance with subsection 97.88(1) registers a tax sale transfer for the taxable property, the surplus money is forfeited to the taxing authority.

Reasonable expenses and deduction of costs

(6) The reasonable expenses referred to in subsections (2) and (3) must be calculated as of the date the taxing authority complies with subsection 97.88(1), but before paying any surplus money into court under this section, the taxing authority may deduct a reasonable sum to pay the costs of making the payment into court.

S.N.W.T. 1997,c.20,s.4.

Application for share of surplus

97.93. (1) A person claiming an interest in surplus money paid into court under paragraph 97.92(3)(b) may apply by originating notice to the Supreme Court for an order declaring that the person is entitled to all or some of the surplus money and directing payment out of court of the amount to which the person is entitled.

Limitation

(2) An application under subsection (1) must be made within one year after the date of the payment of the surplus into court.

Notice

(3) Notice of the application must be given by the applicant, before the date the application is heard, to such persons and in such manner as the Supreme Court directs.

Priorities of claimants

(4) When making an order in an application under this section, the Supreme Court must have regard to the priority in law of the applicant's interest in the taxable property immediately before the ownership of the taxable property vests in the purchaser under subsection 97.89(3).

Forfeiture of surplus in Court**(5) Where**

- (a) all or some of the surplus money paid into court under paragraph 97.92(3)(b) has not been paid out of court within the period referred to in subsection (2), and
 - (b) no applications commenced under this section remain to be heard,
- the amount of surplus money still in court shall be deemed to be forfeited to the taxing authority and shall be paid, on application and without notice, out of court to the taxing authority. S.N.W.T. 1997,c.20,s.4.

Payment into general municipal fund

97.94. Surplus money forfeited to a municipal taxing authority under subsection 97.92(5) or 97.93(5) shall be paid into its general municipal fund. S.N.W.T. 1997,c.20,s.4.

PART IV**SUPPLEMENTARY ASSESSMENT AND TAXATION****Definition of "relevant supplementary assessment roll"**

98. In this Part, "relevant supplementary assessment roll" means

- (a) the certified supplementary assessment roll, second revision; or
- (b) if no complaint is made to a board of revision or no changes to an assessed value or a property class are made as a result of a complaint or request to a board of revision, the certified supplementary roll, first revision.

SUPPLEMENTARY ASSESSMENT**Liability**

99. (1) Subject to subsection (2), the following assessable property is liable to supplementary assessment and taxation:

- (a) improvements;
- (b) mobile units;
- (c) pipelines;
- (d) **repealed, S.N.W.T. 1998,c.36,Sch.E,s.12;**
- (e) works and transmission lines.

When liable

(2) The assessable property referred to in subsection (1) is only liable to supplementary assessment and taxation if the assessable property or part of it was

- (a) completed,
 - (b) wholly or partly occupied or in use before it was completed, or
 - (c) moved into the general taxation area or a municipal taxation area in respect of which the supplementary assessment is conducted,
- in the year in which the supplementary assessment is proposed to be conducted or in the immediately preceding year. S.N.W.T. 1998,c.36,Sch.E,s.12.

Request**100.** (1) Where

- (a) the Minister, with respect to the general taxation area, or
- (b) the council of a municipal taxing authority, with respect to a municipal taxation area,

requires a supplementary assessment to be conducted, written notice must be sent to the Director pursuant to subsection (2).

Written notice

(2) The written notice referred to in subsection (1) must

- (a) for the general taxation area, specify those one or more property classes assigned to assessed property or that may be so assigned after an assessment is conducted, in respect of which a supplementary assessment shall be conducted; and
- (b) for a municipal taxation area, require the supplementary assessment to be conducted in respect of all assessable property in the area.

Continuing notice

(3) Subject to section 101, if a written notice to conduct a supplementary assessment is received by the Director

- (a) before July 1 in any year, the Director shall conduct the supplementary assessment in that year; or
- (b) on or after July 1 in any year, the Director shall conduct the supplementary assessment in the following year.

Idem

(4) A notice to conduct a supplementary assessment may specify that it remains in effect from year to year until the notice is amended or revoked by written notice to the Director.

Compliance

101. (1) On receipt of a written notice to conduct a supplementary assessment, the Director shall, subject to subsection (2), endeavour to comply with the notice.

Exception

(2) Where

- (a) in the general taxation area, all the assessable property to which a particular property class is assigned, or may be assigned following an assessment, is not or, in the opinion of the Director, cannot be assessed by October 31 of that year, or
- (b) in a municipal taxation area, all the assessable property in the area has not been or, in the opinion of the Director, cannot be assessed by October 31 of that year,

the Director shall notify the appropriate authority, in writing, accordingly and no supplementary assessment has any effect in that calendar year in respect of property to which the property class is assigned in the general taxation area or in the municipal taxation area, as the case may be.

Completed assessments

(3) Nothing in this section affects the supplementary assessment of assessed property in a property class in the general taxation area that is complete by October 31.

Assessment

(4) A supplementary assessment must be conducted by an assessor in respect of the whole of the assessable property.

Assessed value

- (5) The assessed value to be recorded in the supplementary assessment roll is
- (a) the assessed value of the property, where the assessed property has been assessed for the first time; or
 - (b) the difference between the former assessed value recorded on the assessment roll and the assessed value resulting from the supplementary assessment, where the assessed property has been previously assessed.

Supplementary assessment roll

102. (1) The Director shall

- (a) prepare a supplementary assessment roll for the general taxation area, where a supplementary assessment has been conducted in respect of assessed property in a property class; and
- (b) prepare a supplementary assessment roll for each municipal taxation area in respect of which a supplementary assessment of assessable property has been conducted.

Content

(2) Every supplementary assessment roll must be completed on or before October 31 in the year in which the supplementary assessment is conducted and must contain

- (a) the same information that an assessment roll is required to contain under section 18; and
- (b) subject to subsection (3), the date of the first day of the month following the date on which the assessor determines that the assessed property was
 - (i) completed,
 - (ii) wholly or partly occupied or wholly or partly used for the purpose for which it is intended, whether or not it is completed, or is, in the opinion of the assessor, capable of being occupied or used, or

- (iii) moved into the general taxation area or the municipal taxation area, as the case may be, and not otherwise taxed under this Act in the year, whichever occurs first.

Date of liability

(3) If the assessor determines that assessed property that is the subject of a supplementary assessment was completed, occupied, used or moved into the area before January 1 of the year in which the supplementary assessment is conducted, the date to be specified on the supplementary assessment roll, pursuant to paragraph (2)(b), is January 1 of the year in which the supplementary assessment is conducted.

Applicable sections

103. (1) The provisions specified in subsection (2) apply to supplementary assessments and subsequent proceedings as if references to

- (a) an assessment roll were to a supplementary assessment roll;
- (b) a certified assessment roll were to a certified supplementary assessment roll;
- (c) a certified assessment roll, first revision; certified assessment roll, second revision; and certified assessment roll, third revision were to a certified supplementary assessment roll, first revision; certified supplementary assessment roll, second revision; and certified supplementary assessment roll, third revision respectively;
- (d) an assessment roll, final revision were to a supplementary assessment roll, final revision; and
- (e) assess or assessment were to a supplementary assessment conducted pursuant to this Part.

Idem

(2) The provisions referred to in subsection (1) are

- (a) section 16;
- (b) subsection 17(3), subject to the provisions of this Part;
- (c) subsection 18(2), subject to the provisions of this Part;
- (d) sections 20 to 27;
- (e) section 29;
- (f) section 40;
- (g) section 43;
- (h) section 47;
- (i) section 68;
- (j) section 72;
- (k) section 80;
- (l) subsections 81(2) and (4);
- (m) paragraph 88(2)(e); and
- (n) section 116.

Complaints

(3) In addition to the right to make a complaint pursuant to section 40, any person may make a complaint about what is specified on the supplementary assessment roll, pursuant to paragraph 102(2)(b) or subsection 102(3).

SUPPLEMENTARY PROPERTY TAX

Calculation

104. (1) The collecting authority shall, for each assessed property that is the subject of a supplementary assessment,

- (a) multiply the total mill rate referred to in paragraph 78(1)(a) or 79(1)(a) that
 - (i) is applicable to the assessed property, and
 - (ii) was established in respect of the calendar year in which the supplementary assessment was conducted,by the assessed value of the assessed property shown on the relevant supplementary assessment roll;
- (b) multiply the product obtained under paragraph (a) by the months in the calendar year that the assessed property has been occupied, used, or been located in the general taxation area or municipal taxation area, as the case may be; and
- (c) divide the product obtained under paragraph (b) by 12.

Amount of supplementary property tax

(2) The product obtained under paragraph (1)(c) is the total supplementary property tax payable for the calendar year in which the supplementary assessment of the assessed property was conducted, unless section 80 applies.

Tax imposed

105. (1) Subject to paragraph 87(b), a supplementary property tax shall be deemed to be imposed on taxable property on the date specified on the relevant assessment roll pursuant to paragraph 102(2)(b) or subsection 102(3), as the case may be.

Payment of taxes

(2) A supplementary property tax is payable in accordance with the regulations or the by-laws, as the case may be.

Supplementary tax roll

106. (1) After the preparation of a certified supplementary assessment roll, second revision, the collecting authority shall prepare a supplementary tax roll in accordance with subsection (2).

Content

- (2) A supplementary tax roll must contain
 - (a) the same information that is shown on a tax roll under subsection 88(2), except that the assessed value of assessed

- property must be shown in accordance with the certified supplementary assessment roll, second revision; and
- (b) the date referred to in paragraph 102(2)(b) or subsection 102(3) must be shown on the roll.

Applicable sections

107. (1) The provisions specified in subsection (2) apply to supplementary property tax and subsequent proceedings as if references to

- (a) a tax roll were to a supplementary tax roll; and
- (b) property tax or property taxes were to supplementary property tax or supplementary property taxes respectively.

Idem

(2) The provisions referred to in subsection (1) are

- (a) section 29;
- (b) section 80;
- (c) section 83;
- (d) section 85;
- (e) section 86;
- (f) subsection 88(4);
- (g) section 89, except that the notice of tax payable in respect of supplementary taxes must include the date referred to in paragraph 102(2)(b) or subsection 102(3);
- (h) section 92;
- (i) section 93;
- (j) section 114; and
- (k) section 116.

PART V

GENERAL

Other Municipal Taxing Authorities

Establishment

108. (1) On the Minister's own initiative or at the request of the council of a hamlet, the Minister, on the recommendation of the Executive Council, may, by order, declare that the hamlet is a municipal taxing authority.

Transitional provisions and arrangements

(2) An order made under subsection (1) may include

- (a) provisions that are necessary to assist in the establishment of appropriate administrative procedures;
- (b) transitional arrangements that are necessary to facilitate the change to a municipal taxing authority; and

- (c) provisions that are necessary to establish an assessment roll and tax roll and to transfer existing information to the municipal taxing authority.

Municipal board of revision

(3) Where an order is made under subsection (1), a municipal board of revision is constituted for the municipal taxation area.

Commencement of order

(4) An order made under subsection (1) becomes effective on January 1 following its enactment. S.Nu. 2011,c.6,s.22(5).

Director, Collector and Assessors

Director

109. (1) The Minister may appoint a Director of Assessment.

Delegation

(2) The Director may, in writing, delegate any power or duty conferred on the Director by this Act or the regulations to one or more assessors, but may continue to exercise the power or perform the duty so delegated.

Collector

110. (1) The Minister of Finance may appoint a Collector of Taxes.

Delegation

(2) The Collector of Taxes may, in writing, delegate any power or duty conferred on the Collector of Taxes by this Act or the regulations to one or more persons, but may continue to exercise the power or perform the duty so delegated.

Powers of Collector of Taxes

(3) The Collector of Taxes may, for the purposes of this Act and the regulations and in respect of any other collecting authority or person collecting taxes pursuant to this Act,

- (a) inspect or require the production of any record, book or document and make copies of it;
- (b) require any person to provide the information and explanation that the Collector of Taxes considers necessary;
- (c) examine any person under oath or require that person to provide a statement under oath; and
- (d) exercise the powers of a commissioner for oaths.

Assessors

111. (1) The Minister may appoint persons as assessors.

Powers of assessors

- (2) An assessor may, for the purposes of this Act and the regulations,
- (a) inspect or require the production of any record, book or document and make copies of it;
 - (b) require any person to provide the information and explanation that the assessor considers necessary;
 - (c) examine any person under oath or require that person to provide a statement under oath;
 - (d) enter or inspect assessable property at any reasonable time; and
 - (e) exercise the powers of a commissioner for oaths.

Variation of Time Limits

Variation of time

112. The Minister, in respect of Parts I, II and IV, and the Minister of Finance, in respect of Part III, may, by order, alter the dates or periods of time fixed by this Act for the doing of anything, whether or not the date or time has passed or expired, where the thing cannot be done or has not been done, within the time or by the date fixed.

Delegation

113. The Minister and the Minister of Finance may, in writing, delegate any power or duty conferred on him or her by this Act or the regulations, other than the power to issue orders.

Service of Documents

Service of documents

114. (1) Except where this Act otherwise provides, if anything is required or permitted to be sent or mailed under this Act, it shall be deemed to be properly served if it is served,

- (a) in the case of an individual,
 - (i) personally or by leaving it for the individual at his or her last or most usual place of residence with a person who is or appears to be at least 18 years of age, or
 - (ii) by sending, mailing or delivering it to the individual at the mailing address shown on a tax roll;
- (b) in the case of a municipal corporation,
 - (i) personally on the senior administrative officer or by leaving it for the senior administrative officer at the municipal office with some person who is or appears to be an officer, employee or agent of the municipality, or
 - (ii) by mailing it to the senior administrative officer at the address of the municipal office; and
- (c) in the case of the Minister, a collecting authority or the Director,
 - (i) personally or by leaving it for him or her at the office of the Minister, collecting authority or the Director, as the case may be, with some person who is or appears to be a

- member of the public service or an employee of the municipal corporation, or
- (ii) by sending it by mail to the office of the Minister, collecting authority or the Director.

Date of service

(2) If it is necessary to prove the date of service of anything for the purposes of this Act,

- (a) if service is effected personally, the actual date on which it is served is the date of service;
- (b) if service is effected by mail, the date of service shall be deemed to have been made 14 days after the date of mailing; and
- (c) if service is effected by leaving it with a person who is or appears to be at least 18 years of age, the date of service shall be deemed to have been made on the date it was so left.

Date of sending or mailing

(3) Except where this Act otherwise provides, if anything is required or permitted to be sent or mailed before or after a certain date or within a certain number of days of another event, it is sufficient that it be sent or mailed before or after that date or within that number of days, as the case may be, notwithstanding that it has not been deemed served under paragraph (2)(b) or that it has not been received.

S.N.W.T. 1997,c.5,s.5(10).

Offences

Offences

115. (1) Every person is guilty of an offence who

- (a) wilfully and improperly inserts or procures the insertion of the name of a person in an assessment roll or tax roll;
- (b) wilfully inserts or procures the insertion of a fictitious name in an assessment roll or tax roll;
- (c) wilfully and improperly omits or procures the omission of the name of a person from an assessment roll or tax roll;
- (d) wilfully assesses or procures the assessment of assessed property at too low an amount;
- (e) wilfully fails or refuses to comply with a request or direction from an assessor, board of revision or the Tribunal; or
- (f) without sufficient reason, refuses or fails to comply with a notice issued by a board of revision or the Tribunal.

Assessor

(2) Every assessor and every other person is guilty of an offence who

- (a) wilfully or fraudulently inserts in an assessment roll the name of a person whose name should not be entered in it;

- (b) wilfully or fraudulently omits the name of a person whose name should be inserted in an assessment roll;
- (c) makes a fraudulent assessment;
- (d) wilfully or fraudulently inserts in a notice of assessment the name of a person whose name should not be entered in it;
- (e) wilfully or fraudulently omits the name of a person whose name should be entered in a notice of assessment; or
- (f) wilfully neglects any duty required of him or her by this Act or the regulations.

Obstruction

(3) Every person who wilfully obstructs or interferes with an assessor in the performance of the assessor's duties under this Act or the regulations is guilty of an offence.

Contravention and failure to comply

(4) Every person who contravenes or fails to comply with this Act or the regulations is guilty of an offence.

Punishment

Punishment

116. Every person who is guilty of an offence under this Act or the regulations is liable on summary conviction to

- (a) a fine not exceeding
 - (i) \$1,000 for an individual, and
 - (ii) \$5,000 for a corporation; or
- (b) imprisonment for a term not exceeding six months, in default of payment of a fine.

Regulations

Regulations

117. (1) The Commissioner, on the recommendation of the Minister, may make regulations

- (a) prescribing the standards and methods to be used for assessment;
- (b) prescribing the manner in which or the means by which a value is to be given to assessable property or to different types of assessable property for the purposes of an assessment or supplementary assessment;
- (c) prescribing forms or the content of forms for the purposes of this Act and the regulations;
- (d) specifying the percentage applicable value of improvements for the purpose of determining assessed values;
- (e) specifying or applying one or more factors or modifiers to relate assessments to a common base year or a common base;

- (f) adopting an enactment of a province or the Yukon Territory, or prescribing or adopting any manual, code or policy, or governing any of the matters necessary for the purposes of the Act or the regulations, with or without changes;
- (g) describing anything that is not to be considered to be an improvement for the purposes of this Act and the regulations;
- (h) governing assessments of artificial islands and artificial accretions to physical land;
- (i) prescribing fees for anything provided or done pursuant to this Act or the regulations;
- (j) governing the means or methods by which an assessor is to determine the predominant use of assessed property for the purpose of assigning a property class to it;
- (k) prescribing when and where assessments or reassessments are to be conducted and the circumstances or times when a general assessment or annual assessment is to be conducted;
- (l) adding any information to be included in an assessment roll, tax roll or notice of tax payable; and
- (m) respecting any other matters that may be necessary for the purposes of this Act or the regulations.

Other regulations

(2) The Commissioner, on the recommendation of the Minister of Finance, may make regulations

- (a) respecting the granting of discounts for payment of property tax or supplementary property tax, payable with respect to taxable property in the general taxation area, before specified dates or the payment of tax by instalments;
- (b) respecting the imposition of interest on amounts outstanding, but the interest must not exceed interest at the rate of 24% per year;
- (c) governing the imposition of a minimum tax where a property tax is less than an amount specified in the regulations;
- (d) respecting the date or dates on which property taxes or supplementary property taxes are payable; and
- (e) respecting the amount of property taxes to be paid under section 79.1 and the times at which the payments are to be made.

Regulations

(3) The Commissioner, on the recommendation of the Minister and the Minister of Finance, may make regulations

- (a) respecting the calculation of the minimum sale price of a taxable property that is to be offered for sale for arrears of property taxes;
- (b) respecting any statement, form, matter or thing that may or is to be prescribed by the provisions of this Act relating to the collection of property taxes, supplementary property taxes and other moneys collected as property taxes, including the disposition of moneys

- that are not payable under this Act but which are obtained on the collection of those taxes and other moneys; and
- (c) respecting any other matters relating to the manner or means by which property taxes, supplementary property taxes and other moneys collected as property taxes are to be collected, that may be necessary for the purposes of this Act or the regulations.

Special application

(4) A regulation or a provision of a regulation made under this section may apply to the general taxation area or a part of the general taxation area or to one or more municipal taxation areas, or to any combination of such areas or parts, as the regulation or provision specifies. S.N.W.T. 1995,c.28,s.157(12); S.N.W.T. 1997,c.20,s.5; S.Nu. 2010,c.7,s.7(14).

PART VI

TRANSITIONAL PROVISIONS

Definitions

118. In this Part,

"former *Municipal Act*" means the *Municipal Act*, R.S.N.W.T. 1974,c.M-15; (*Municipal Act*)

"former *Taxation Act*" means the *Taxation Act*, R.S.N.W.T. 1974,c.T-1. (*Taxation Act*)

Collector of Taxes

119. The person appointed as the Collector of Taxes under the former *Taxation Act* shall be deemed to be the Collector of Taxes appointed under subsection 110(1) of this Act.

General assessment roll

120. (1) The general assessment roll prepared under paragraph 7(a) of the former *Taxation Act* shall be deemed to be the General Taxation Area Assessment Roll under this Act.

Transitional

(2) Within one year after January 1, 1988, the Director shall revise the general assessment roll, referred to in subsection (1), in order that it comply in all respects with the contents required to be included in the General Taxation Area Assessment Roll under this Act.

Classification of land

121. A classification of land made by an assessor pursuant to paragraph 7(a.1) of the former *Taxation Act* shall be deemed to be the assignment of a property class to assessed property under this Act.

Annual assessment roll

122. The annual assessment roll returned from the Commissioner under subsection 20(2) of the former *Taxation Act* in 1987 shall be deemed to be an assessment roll, first revision, under this Act.

Calculation of time

123. The period of nine years referred to in paragraph 12(b) of this Act shall be considered to have commenced from the year in which the last annual assessment was made of assessed property under the former *Taxation Act* or the former *Municipal Act*.

Mobile unit roll

124. (1) The mobile unit assessment and tax roll referred to in section 48 of the former *Taxation Act* shall be deemed to form part of the General Taxation Area Assessment Roll and the General Taxation Area Tax Roll under this Act.

Transitional

(2) Within one year after January 1, 1988, the Director shall revise the mobile unit assessment and tax roll, referred to in subsection (1), in order that it comply in all respects with the contents required to be included in the assessment roll and tax roll under this Act.

Supplementary assessment and taxation

125. (1) Where any supplementary assessment and taxation has been conducted under Part II.1 of the former *Taxation Act*, the assessment and taxation, and any complaints or appeals from it shall be conducted and concluded under that Act as if this Act had not come into force and the former *Taxation Act* had remained in force for all purposes.

New direction required

(2) The fact that a supplementary assessment has been conducted under the former *Taxation Act* shall not be considered to be a written notice to conduct a supplementary assessment under this Act.

Tax roll

126. (1) The tax roll prepared under section 52 of the former *Taxation Act* shall be deemed to be the General Taxation Area Tax Roll.

Transitional

(2) Within one year after January 1, 1988, the collecting authority shall revise the tax roll, referred to in subsection (1), in order that it comply in all respects with the contents required to be included in the General Taxation Area Tax Roll under this Act.

Tax sale proceedings

127. Where pursuant to the former *Taxation Act*, proceedings have commenced under section 72 for the sale of real property, those proceedings may continue under sections 73 to 94 of the former *Taxation Act* until concluded, as if the former *Taxation Act* had remained in force and this Act had not come into force.

Prosecutions

128. Where any prosecution has commenced under the former *Taxation Act* it may be continued until it is concluded as if the former *Taxation Act* had remained in force and this Act had not come into force.

Assessors

129. An assessor appointed under section 138 of the former *Municipal Act* shall be deemed to be an assessor appointed by the Minister under this Act.

Liability

130. (1) Nothing in this Act affects
 (a) the levy or imposition of a tax, or
 (b) the liability to pay taxes,
under the former *Taxation Act* or the former *Municipal Act*.

Other taxes

(2) A reference in this Act to property taxes shall, where the context so permits, be deemed to include property taxes, interest and other moneys liable to be paid as if they were property taxes under the former *Taxation Act* or the former *Municipal Act*.

General assessment roll

131. (1) A general assessment roll prepared by an assessor under paragraph 213(a) of the former *Municipal Act* shall be deemed to be the municipal taxation area assessment roll for that municipal taxing authority under this Act.

Transitional

(2) Within one year after January 1, 1988, the Director shall revise the general assessment roll, referred to in subsection (1), in order that it comply in all respects with the contents required to be included in a municipal taxation area assessment roll under this Act.

Annual assessment roll

132. An assessment roll corrected pursuant to section 230 of the former *Municipal Act* shall be deemed to be an assessment roll, first revision, under this Act.

Property classes

133. Where a council has provided for the classification of property under section 263 of the former *Municipal Act*, each classification shall be considered to be a property class established by by-law under subsection 15(1) of this Act for the purposes of this Act.

Municipal tax roll

134. (1) A tax roll prepared pursuant to section 266 of the former *Municipal Act* shall be considered to be the municipal taxation area tax roll for the municipal taxing authority for which it was prepared under this Act.

Transitional

(2) Within one year after January 1, 1988, the collecting authority shall revise the tax roll, referred to in subsection (1), in order that it comply in all respects with the contents required to be included in a municipal taxation area tax roll under this Act.

Mobile unit roll

135. (1) A mobile unit assessment and taxation roll prepared pursuant to section 279 of the former *Municipal Act* shall be deemed to form part of a municipal taxation area assessment roll and a municipal taxation area tax roll under this Act.

Transitional

(2) Within one year after January 1, 1988, the collecting authority shall revise the mobile unit assessment and taxation roll, referred to in subsection (1), in order that it comply in all respects with the contents required to be included in the relevant assessment roll and tax roll under this Act.

Former proceedings

136. Where pursuant to the former *Municipal Act* proceedings have commenced under section 303, 305 or 309 of the former *Municipal Act*, those proceedings may be continued until they are concluded as if the former *Municipal Act* had remained in force and this Act had not come into force.

Transitional regulations

137. The Commissioner, on the recommendation of the Minister, may make regulations governing anything required for the transition from the former *Taxation Act* or the former *Municipal Act* to this Act.