

**CONSOLIDATION OF SENIOR CITIZENS AND
DISABLED PERSONS PROPERTY TAX RELIEF ACT**
R.S.N.W.T. 1988,c.50(Supp.)

(Current to: May 10, 2012)

AS AMENDED BY NORTHWEST TERRITORIES STATUTES:
S.N.W.T. 1995,c.11

AS AMENDED BY NUNAVUT STATUTES:

S.Nu. 2006,c.12
In force June 15, 2006, except s.4
s.4 NIF
S.Nu. 2007,c.15,s.177
s.177 in force April 1, 2008: SI-003-2008
S.Nu. 2010,c.27
In force November 1, 2010, except s.4
s.4 in force June 15, 2006 (deemed)
S.Nu. 2011,c.11,s.1
s.1 in force March 10, 2011
S.Nu. 2011,c.25,s.17
s.17 in force October 31, 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.

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SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF ACT

Definitions

1. In this Act,

"dependant" means an individual who resides with a senior citizen or disabled person and who, at any time within the relevant taxation period, is

- (a) dependent on the senior citizen or disabled person for support, and
- (b) either
 - (i) the spouse of the senior citizen or disabled person, or
 - (ii) a child, grandchild, niece, nephew, brother, sister, parent, grandparent, aunt or uncle of the senior citizen or disabled person; (*personne à charge*)

"disabled person" means an individual who at any time within the relevant taxation period

- (a) is in receipt of a pension or allowance
 - (i) for a total disability or a partial disability of at least 25% under the *Workers' Compensation Act*,
 - (ii) for a severe and prolonged disability under the *Canada Pension Plan*, or
 - (iii) for a disability of at least 50% under the *War Veterans Allowance Act* (Canada) or the *Civilian War-related Benefits Act* (Canada), or
- (b) produces a medical certificate satisfactory to the Minister responsible for municipal and community affairs indicating that the person suffers from a severe or prolonged disability and setting out the nature and extent of the disability; (*personne handicapée*)

"eligible property" means

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

"general taxation area" means the general taxation area as defined in the *Property Assessment and Taxation Act*; (*zone d'imposition générale*)

"mobile unit" means a mobile unit as defined in the *Property Assessment and Taxation Act*; (*unité mobile*)

"municipal taxing authority" means a municipal taxing authority as defined in the *Property Assessment and Taxation Act*; (*administration fiscale municipale*)

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

"senior citizen" means an individual who at any time during the relevant taxation period has attained the age of 65 years; (*personne âgée*)

"spouse" has the meaning assigned to it by section 1 of the *Family Law Act*, except that a reference to "at least two years" shall be read as a reference to "at least one year"; (*conjoint*)

"taxes" means taxes levied by a municipal taxing authority or by the Government of Nunavut under the *Property Assessment and Taxation Act* in respect of eligible property but does not include arrears, local improvement charges or interest charges. (*impôt*)
S.Nu. 2006,c.12,s.2; S.Nu. 2010,c.27,s.2; S.Nu. 2011,c.25,s.17.

Exemption in municipal taxation area

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

Qualification for exemption

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

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

Conditions of exemption

(3) An exemption under subsection (1) is subject to the conditions stipulated in the by-law.

(4) Repealed, S.Nu. 2006,c.12,s.3(2).
S.Nu. 2006,c.12,s.3.

Payment of taxes

3. (1) Where the council of a municipal taxing authority has by by-law provided for an exemption under subsection 2(1), the Minister responsible for municipal and community affairs may pay to a municipality on behalf of a senior citizen or a disabled person an amount equal to that specified in the by-law.

No tax liability

(2) Where the Minister responsible for municipal and community affairs makes a payment under subsection (1), the senior citizen or disabled person taxpayer has no tax liability with respect to the amount paid.

Exemption in general taxation area

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

Qualification for exemption

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

- (a) be the owner or part owner of the eligible property;
- (b) ordinarily reside on the eligible property; and
- (c) comply with all prescribed criteria.

S.Nu. 2010,c.27,s.3.

Note: On a day to be fixed by order of the Commissioner, section 4 is repealed and the following is substituted:

Exemption in general taxation area

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

Qualification for exemption

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

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

Deemed exemption

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

See S.Nu. 2006,c.12,s.4.

Regulations

5. The Commissioner, on the recommendation of the appropriate Minister, may make regulations

- (a) prescribing conditions on which a payment under section 3 or an exemption under section 4 may be made; and
- (b) respecting any matter that the Commissioner considers necessary or advisable to carry out the intent or purpose of this Act.