

**CONSOLIDATION OF HOME OWNERS
PROPERTY TAX REBATE ACT
R.S.N.W.T. 1988,c.H-4**

(Current to: September 22, 2014)

AS AMENDED BY NORTHWEST TERRITORIES STATUTES:

S.N.W.T. 1995,c.11

S.N.W.T. 1998,c.17

AS AMENDED BY NUNAVUT STATUTES:

S.Nu. 2013,c.20,s.17

s.17 in force May 16, 2013

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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. (*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.*)
- SI-012-2003 means the instrument registered as SI-012-2003 in 2003. (*Note: This is a Nunavut statutory instrument made on or after January 1, 2000.*)

Citation of Acts

- R.S.N.W.T. 1988,c.D-22 means Chapter D-22 of the *Revised Statutes of the Northwest Territories, 1988*.
- R.S.N.W.T. 1988,c.10(Supp.) means Chapter 10 of the Supplement to the *Revised Statutes of the Northwest Territories, 1988*. (*Note: The Supplement is in three volumes.*)
- 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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HOME OWNERS PROPERTY TAX REBATE ACT

Definitions

1. In this Act,

"Commissioner's land" means land to which the *Commissioner's Land Act* applies; (*terre domaniale*)

"co-operative association" means a co-operative association incorporated, continued or amalgamated under the *Co-operative Associations Act* that has, as a purpose, the provision of housing for its members; (*association coopérative*)

"Crown land" means land vested in Her Majesty in right of Canada but does not include Commissioner's land; (*terre fédérale*)

"eligible residence" means an eligible residence described in section 2; (*résidence admissible*)

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

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

"owner" means a person who is or has been

- (a) the registered owner of property,
- (b) the purchaser of property under an agreement for sale,
- (c) the lessee of Crown land,
- (d) the lessee of Commissioner's land, or
- (e) the occupant of Commissioner's land or Crown land who, by virtue of that occupancy, is liable, pursuant to the *Property Assessment and Taxation Act*, to pay taxes with respect to that land; (*propriétaire*)

"rebate" means the Home Owners Property Tax Rebate declared under section 3; (*dégrèvement*)

"rebate officer" means the rebate officer appointed under subsection 13(1); (*agent de dégrèvement*)

"taxable parcel" means

- (a) subject to section 10, a parcel of land, with improvements, shown as a separate taxable parcel on a taxation roll for the year in which a rebate is claimed, or
- (b) a mobile home assessed and taxed in the year for which a rebate is claimed; (*parcelle taxable*)

"taxes" means taxes levied by a municipal taxing authority or by the Government of Nunavut in respect of real property or a mobile home but does not include arrears, frontage charges, local improvements, tax penalties or interest charges. (*taxes*)
S.Nu. 2013,c.20,s.17(2).

Eligible residence

2. (1) An eligible residence is a taxable parcel that has been occupied in whole or in part by the owner, who is an individual, as his or her normal place of residence for a period of not less than 184 days of the year for which a rebate is claimed.

Co-operative associations

(2) Where a co-operative association is the owner of a taxable parcel and a member of the co-operative association occupies at least one of the buildings of the taxable parcel as his or her normal place of residence for a period of not less than 184 days of the year for which a rebate is claimed, the taxable parcel is an eligible residence.

Home Owners Property Tax Rebate

3. The Minister may, by order, in any year, declare

- (a) that a Home Owners Property Tax Rebate is to be paid to the owner of an eligible residence with respect to taxes paid for a specific year; and
- (b) the method of calculating and the maximum amount of the rebate based on the type and location of the eligible residence.

Application for rebate

4. (1) Where the Minister declares a rebate, the owner of an eligible residence may submit an application for the rebate

- (a) for an eligible residence located in a municipal taxation area, to an official designated by the municipal taxing authority to receive applications for a rebate; and
- (b) for an eligible residence located outside a municipal taxation area, to the rebate officer.

Transmittal of applications

(2) An official designated by a municipal taxing authority to receive applications for a rebate shall, on receiving an application, transmit the application to the rebate officer.

Requirements for payment of rebate

5. No rebate shall be paid to the owner of an eligible residence, unless the application for the rebate

- (a) is received by the rebate officer or an official referred to in paragraph 4(1)(a) on or before March 31 following the year for which the rebate is claimed; and

- (b) is made in the prescribed form and accompanied by proof of payment in full of the taxes for the appropriate year payable with respect to the residence.

Notice

6. (1) Where the rebate officer receives an application for a rebate and determines that the applicant is not entitled to the rebate, the rebate officer shall, as soon as practicable, notify the applicant, by mail to the address shown on the tax notice of the applicant, of the failure of the applicant to qualify for the rebate.

Appeal

(2) A decision of the rebate officer ruling an applicant ineligible for the rebate may be appealed to the Minister within 30 days after the mailing of notice pursuant to subsection (1).

Limitation on rebates

7. (1) No person is eligible for more than one rebate in any year.

Idem

(2) Only one rebate is payable in respect of any eligible residence.

Assignment

8. (1) A rebate shall not be assigned.

Idem

(2) No person is bound by a purported assignment of a rebate.

Death of owner

9. (1) Where an individual who is an owner of an eligible residence dies, the rebate is payable to a surviving spouse, and in the absence of a surviving spouse, to the estate of the deceased.

"spouse" defined

(2) In this section, "spouse" has the meaning assigned to it by section 1 of the *Family Law Act*. S.N.W.T. 1998,c.17,s.13.

Portion of building as residence

10. (1) Where an owner occupies only a portion of a building as a residence, the rebate payable to the owner shall be based on the occupied portion.

Computation of rebate

(2) For the purpose of this section, the rebate officer shall discount the value of the land, consider the value of the building alone and compute the share of taxes applicable to the occupied portion in consultation with the Director of Assessment under the *Property Assessment and Taxation Act*.

Payment of rebate by Minister

11. (1) Where

- (a) the rebate officer receives an application for a rebate and determines that the applicant is eligible for the rebate, or
 - (b) the Minister determines that an applicant is eligible for a rebate after considering an appeal referred to in subsection 6(2),
- the Minister or the authorized representative of the Minister shall pay the rebate
- (c) to the appropriate municipal taxing authority where the eligible residence to which the rebate applies is located in a municipal taxation area, and
 - (d) to the owner entitled to the rebate where the eligible residence to which the rebate applies is located outside a municipal taxation area.

Payment of rebate by municipal taxing authority

(2) Where the Minister or the authorized representative of the Minister pays a rebate to a municipal taxing authority pursuant to paragraph (1)(c), the municipal taxing authority shall, within 30 days after receiving the payment, pay the rebate to the owner entitled to it.

Recovery of improper rebate

12. If a person is granted a rebate to which the person is not entitled, the amount in question may be recovered under Part III of the *Property Assessment and Taxation Act* as though it were a tax on property.

Rebate officer

13. (1) The Minister may appoint a rebate officer.

Powers and duties

(2) The rebate officer has the powers and duties set out in this Act and the regulations.

Offence and punishment

14. Every person who knowingly receives a rebate to which he or she is not entitled is guilty of an offence and liable on summary conviction,

- (a) for the first offence, to a fine not exceeding \$200; and
- (b) for each subsequent offence, to a fine of not less than \$200 and not exceeding \$2,000.

Regulations

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

- (a) prescribing any forms to be used pursuant to this Act;
- (b) prescribing the powers and duties of persons appointed to administer the provisions of this Act;
- (c) respecting the content and form of applications for rebates;

- (d) respecting the payment of a rebate to a municipal taxing authority or an owner pursuant to this Act; and
- (e) generally for the due enforcement and carrying into effect of this Act.