

**PROPERTY ASSESSMENT AND TAXATION ACT**

R-013-2022

Registered with the Chief Legislative Counsel

2022-05-25

The Minister, on the recommendation of the Minister of Finance, under subsection 117(3) of the *Property Assessment and Taxation Act* and every enabling power, makes the annexed amendments to the *Certificate of Tax Arrears Regulations*.

**CERTIFICATE OF TAX ARREARS REGULATIONS, amendment**

**1. These regulations amend the *Certificate of Tax Arrears Regulations, R.R.N.W.T. 1990,c.P-4*.**

**2. Section 1 is repealed and replaced by:**

1. The Minister of Finance may approve the form for the certificate of tax arrears, which must include
  - (a) the date the certificate is sent to the assessed owner;
  - (b) the name and mailing address of the assessed owner;
  - (c) the roll number;
  - (d) if applicable, the municipality where the property is located;
  - (e) a description of the parcel as follows:
    - (i) if the parcel has been registered under the *Land Titles Act*, the lot, block, plan or other description under which it has been registered;
    - (ii) if the parcel has not been registered under the *Land Titles Act*, the description of the land in a lease or other disposition issued under
      - (A) the *Territorial Lands Act* (Canada),
      - (B) the *Federal Real Property and Federal Immovables Act* (Canada), or
      - (C) the *Commissioner's Land Act*;
    - (iii) in any other case, a description of the parcel and its location;
  - (f) the total amount of tax arrears;
  - (g) the day on which the unpaid taxes have become arrears under the Act;
  - (h) the day by which the assessed owner must arrange for payment of the tax arrears to avoid further enforcement action;
  - (i) information on whom to contact to arrange for payment of the arrears;
  - (j) a notice that the certificate may be filed in the Nunavut Court of Justice if the property taxes and arrears remain unpaid 30 days after the date the certificate is sent to the assessed owner;
  - (k) if applicable, the day on which the property may be subject to a tax sale if the arrears remain unpaid;
  - (l) a notice about the procedure for applying for an instalment payment arrangement;
  - (m) a notice about the procedure to correct any errors and omissions in the tax roll; and
  - (n) the name and signature of the collecting authority.

**3. The Schedule is repealed.**