BY-LAW NO. 2393/TAX/19 MUNICIPAL CORPORATION OF THE TOWN OF HAY RIVER

A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF HAY RIVER, IN THE NORTHWEST TERRITORIES, TO PROVIDE FOR THE ESTABLISHMENT OF A MUNICIPAL AND EDUCATION MILL RATE, PASSED PURSUANT TO SECTION 76 OF THE PROPERTY ASSESSMENT AND TAXATION ACT, BEING CHAPTER P-10, OF THE REVISED STATUTES OF THE NORTHWEST TERRITORIES 1988.

WHEREAS, the Council of the Municipal Corporation of the Town of Hay River, in the Northwest Territories, deems it to be in the public interest and is required by the provision of the Property Assessment and Taxation Act to establish Mill Rates for Municipal and School purposes; and

NOW THEREFORE, the Council of the Town of Hay River, at a duly assembled meeting enacts as follows:

- That this bylaw may be cited as the "2019 Mill Rate Bylaw";
- Except as herein specifically defined, the words and expressions used in this Bylaw shall have the same meaning as in the Interpretation Act, the Cities, Towns and Villages Act, and the Property Assessment and Taxation Act, as the case may be.
- 3. That assessed property in the Town of Hay River, liable to taxation or in respect of which grants-in-lieu of taxes may be paid, shall be liable for taxation and grants-in-lieu of taxes:
 - a. for Municipal purposes, at the Mill Rate specified in the table set forth below for each Property Class under "Municipal Mill Rate"; and
 - b. for School purposes, at the Mill Rate of 2.23 set by the Government of Northwest Territories, for all Property Classes:

Property Class	Municipal Mill Rate	Education Mill Rate	Total Mill Rate
01 Residential	12.950	2.23	15.180
02 Commercial	15.600	2.23	17.830
03 Industrial	17.700	2.23	19.930
04 Institutional	29.800	2.23	32.030
05 Urban Other	12.950	2.23	15.180
06 Rural Residential Developed	11.655	2.23	13.885
07 Rural Residential Non-developed	11.755	2.23	13.985
08 Rural Commercial	11.755	2.23	13.985
09 Rural Industrial Developed	11.755	2.23	13.985
10 Rural Industrial Non-developed	11.755	2.23	13.985
11 Rural Agriculture	11.755	2.23	13.985
12 Rural Quarries and Minerals	11.755	2.23	13.985

4. The minimum tax levy in respect of any assessed property in the Town of Hay

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River shall be ONE HUNDRED DOLLARS AND NO CENTS (\$100.00).

- 5. A prompt payment discount of FOUR PERCENT (4%) shall apply to the Municipal levy portion of the 2019 taxes if full payment of:
 - a) all of the taxes levied for the property including Municipal and School Taxes;
 - b) any outstanding taxes, interest, penalties or collection costs owing from any prior taxation year;
 - c) any local improvements payable;

is received by the Town within THIRTY (30) DAYS of the date of mailing of the Tax Notices.

- 6. Taxes are due and payable in full within SIXTY (60) DAYS of the date of mailing of the Tax Notices.
- 7. Any taxes remaining unpaid after SIXTY (60) DAYS from the date of mailing of the Tax Notice, a penalty of ONE POINT FIVE PERCENT (1.5%) of the unpaid balance of taxes owing will be added on the first day of the month following the expiration of the SIXTY (60) DAYS and a further ONE POINT FIVE PERCENT (1.5%) of the unpaid balance of the taxes owing, including accrued interest and other charges, on the first day of each and every calendar month thereafter, so long as the taxes remain unpaid.

READ A FIRST TIME this 4 day of June

Mayor

READ A SECOND TIME this 4 day of June,

Mavor

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READ A THIRD AND FINAL TIME this 4 day of June, 2019.

Mayor

CERTIFIED that this bylaw has been made in accordance with the requirements of the Property Assessment and Taxation Act, R.S.N.W.T., 1988, C.P-10.section 76 and the bylaws of the Municipal Corporation of the Town of Hay River this \mathcal{A} day of June, 2019.

Senior Administrative Office