

BY-LAW NO. 1468

CORPORATION OF THE TOWN OF HAY RIVER

BEING a By-Law of the Town of Hay River in the Northwest Territories, to provide Land Tax Relief to Senior Citizens;

PURSUANT to the Senior Citizens and Disabled Persons Property Tax Relief Act RSNWT, Chap. 50 (Supp.), S.2;

WHEREAS the Council of the Municipal Corporation of the Town of Hay River deems it desirable to provide for property tax relief for Senior Citizens;

THEREFORE the Council of the Municipal Corporation of the Town of Hay River, in session duly assembled, enacts as follows:

SHORT TITLE

1. This By-Law may be referred to as the Senior Citizens Tax Relief By-Law.

DEFINITIONS

2. In this By-Law;
 - a) "dependent" means an individual who resides with a Senior Citizen and who, at any time within the relevant taxation period, is
 - i) dependent on the Senior Citizen for support, and
 - ii) either
 - a) the spouse of the Senior Citizen, including a person who has cohabited with the Senior Citizen for at least one (1) year, or
 - b) a child, grandchild, niece, nephew, brother, sister, parent, grandparent, aunt, or uncle of the Senior Citizen;
 - b) "eligible property" means
 - i) a mobile unit, or
 - ii) a single family dwelling unit or a mobile unit, and the parcel of land within the meaning of the *Property Assessment and Taxation Act* on which it is situated, where the land is owned by the same person who owns the single family dwelling unit or the mobile unit;



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- c) "mobile unit" means a mobile unit as defined in the *Property Assessment and Taxation Act*;
- d) "Senior Citizen" means an individual who at any time during the relevant taxation period has attained the age of Sixty-Five (65) years;
- e) "taxes" means taxes levied by the Senior Administration Officer of the Town of Hay River under the *Property Assessment and Taxation Act* in respect of eligible property but does not include arrears, local improvement charges, or interest charges;
- f) "Senior Administrative Officer" means the Senior Administrative Officer of a Municipal Corporation as defined in the *Cities, Towns and Villages Act*.

EXEMPTION FROM TAX

- 3. A Senior Citizen who is the owner or part owner of eligible property and ordinarily resides on it, is exempt Fifty (50%) per cent of the taxes for which he is levied by the Town.
- 4. Taxes from the eligible property of a Senior Citizen who is part owner of an eligible property are not exempted unless the other part owner or all other part owners are Senior Citizens or dependents of the Senior Citizen.
- 5. Every Senior Citizen who wishes to apply for the exemption from tax under Section 3 of this By-Law shall apply to the Town for the exemption in the form set out in Schedule "A" attached hereto.

OTHER CONDITIONS FOR EXEMPTIONS

- 6. The eligible property must be in conformance with all By-Laws of the Town of Hay River and all other Municipal, Territorial or Federal Statutes and Regulations as may apply.
- 7. The reduction will apply only to owner-occupied eligible property used solely for residential purposes.
- 8. Where the Senior Citizen has more dwelling units on the lot than the one he occupies, the eligible property will only be that dwelling occupied by the Senior Citizen and a portion of the land that is deemed to be allocated for use by the Senior Citizen occupying the dwelling.

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9. The Senior Administrative Officer shall determine the dwelling and the portion of the land to be so allocated as eligible property for exemption.

GENERAL

10. Schedule "A" referred to herein and attached hereto forms part of this By-Law.
11. Wherever the singular or masculine is used in this By-Law, the same shall be construed as meaning the plural or the feminine.
12. By-Law No. 925 is hereby repealed.

READ A FIRST TIME this 10 day of May, 1993.

READ A SECOND TIME this 10 day of May, 1993.

READ A THIRD AND FINAL TIME this 17 day of May, 1993.

and passed with the consent of Council.

D/ W. M. Sregor
Mayor

[Signature]
Senior Administrative Officer

CORPORATION OF THE TOWN OF HAY RIVER

SCHEDULE "A"
SENIOR CITIZENS TAX RELIEF BY-LAW
APPLICATION AND DECLARATION

I, _____ of _____,
(name) (address)

of the Town of Hay River, do hereby apply for tax exemption under By-Law No. 1468 of the Municipality of the Town of Hay River, Northwest Territories.

ELIGIBLE PROPERTY

Assessment No. _____

Lot No. _____ Block No. _____ Plan No. _____

Total Assessed Value \$ _____ Total Tax Levy \$ _____

ELIGIBLE EXEMPTION

Amount of Tax eligible for exemption by Municipality _____ %
= \$ _____

DECLARATION

I declare:

1. That I have attained the age of sixty-five (65) years;
2. That I own or am part owner of the above mentioned land; and
3. I ordinarily reside in a single family dwelling house or mobile home situated on that land;
4. That all other part owners are Senior Citizens or are my dependents.

Dated at the Town of Hay River this _____ day of _____, 19

DECLARED BEFORE ME at the)
 Town of Hay River in the)
 Northwest Territories, this)
 _____ day of _____)
 1993.)

 Signature of Applicant

Signature