

A BY-LAW of the Municipal Corporation of the Town of Hay River in the Northwest Territories, to provide property tax relief to disabled persons pursuant to the *Senior Citizens and Disabled Persons Property Tax Relief Act, R.S.N.W.T. 1988, c50(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 disabled persons;

NOW 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 **Disabled Persons Property Tax Relief By-law.**

DEFINITIONS

2. In this By-Law;

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

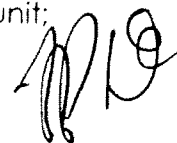
- (a) dependent on the disabled person for support, and
- (b) either
 - (i) the spouse of the disabled person, including a person who has cohabited with the disabled person for at least one (1) year, or
 - (ii) a child, grandchild, niece, nephew, brother, sister, parent, grandparent, aunt, or uncle of the disabled person;

"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 Pensions and Allowances 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;

"eligible property" means

- (a) a mobile unit, or
- (b) 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;



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

"Senior Administrative Officer" means the Senior Administrative Officer of a Municipal Corporation as defined in the *Cities, Towns and Villages Act*.

"single family dwelling" means a single family dwelling as defined in the Town of Hay River Zoning and Building By-law currently in force.

"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;

EXEMPTION FROM TAX

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

OTHER CONDITIONS FOR EXEMPTION

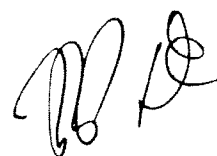
6. The eligible property must be in compliance with the requirements of any other appropriate federal, territorial and municipal legislation.

GENERAL

7. Schedule "A" referred to herein and attached hereto forms part of this By-Law.
8. Wherever the singular or masculine is used in this By-Law, the same shall be construed as meaning the plural or the feminine.

EFFECT

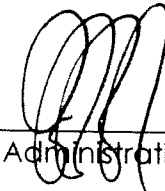
9. This by-law shall come into force and take effect on the first day of January, 2005.



READ A FIRST TIME this 23rd day of August, 2004.



Mayor



Senior Administrative Officer

READ A SECOND TIME this 23rd day of August, 2004.

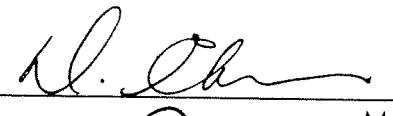


Mayor



Senior Administrative Officer

READ A THIRD AND FINAL TIME this 30th day of August, 2004.
and passed with the consent of Council.



Mayor



Senior Administrative Officer

Schedule "A"

**DISABLED PERSONS 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. 1892/GEN/04 of the Municipal Corporation of the Town of Hay River in the Northwest Territories.

ELIGIBLE PROPERTY

Assessment No. _____ Lot No: _____ Block No: _____ Plan No: _____

Total Assessed Value: _____ Total Tax Levy \$ _____

ELIGIBLE EXEMPTION

Amount of eligible tax exemption 50% of Total Tax Levy \$ _____

DECLARATION

I, _____ declare that:
(name of disabled person)

1. I am a disabled person as defined in By-law No. 1892/GEN/04; and
2. I own or am part owner of the eligible property as defined in By-law No. 1892/GEN/04; and
3. I ordinarily reside in the eligible property; and
4. All other part owners of the eligible property are disabled persons or my dependants as defined in By-law No. 1892/GEN/04.

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

Signature of Declarant

Commissioner for Oaths

