



## **NOTICE**

### **SPECIAL MEETING OF COUNCIL**

**Date: Tuesday, July 3<sup>rd</sup>, 2020**

**5 minutes following the Standing Committee of Council**

### **ZOOM CONFERENCE**

### **NATURE OF MEETING**

The purpose of this meeting is for the following:

- 1. CALL TO ORDER**
- 2. ADOPTION OF AGENDA**
- 3. DECLARATION OF INTEREST**
- 4. NEW BUSINESS**
  - a. Letter of Support
  - b. Mill Rate Discussion
- 5. BYLAWS**
  - a. Bylaw 2420 – 2020 Mill Rate Bylaw – First and Second Reading – page
- 6. ADJOURNMENT**

Pursuant to the Cities, Town and Villages Act, S.N.W.T. 2003, c. 22, Section 27 (1), Mayor Jameson has called a Special Meeting of Council.

Dated at the Town of Hay River this 3<sup>rd</sup> day of July 2020.

Glenn Smith  
Senior Administrative Officer

**MEMORANDUM**

**TO: Glenn Smith - Senior Administrative Officer**  
**FROM: Mayor Jameson**  
**DATE: Friday, July 3<sup>rd</sup>, 2020**  
**RE: SPECIAL MEETING OF COUNCIL**

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Pursuant to Section 27 (1) of the Cities, Towns and Villages Act, we have called a Special Meeting of Town Council to be held on:

**Tuesday, July 7<sup>th</sup>, 2020**  
**5 Minutes after Standing Committee of Council**  
**Zoom Conference**

The purpose of this meeting is for the following:

- 1. CALL TO ORDER**
- 2. ADOPTION OF AGENDA**
- 3. DECLARATION OF INTEREST**
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Dated at the Town of Hay River this 3<sup>rd</sup> day of July 2020.

Mayor Kandis Jameson



TOWN OF HAY RIVER  
SPECIAL MEETING OF COUNCIL

July 7<sup>th</sup>, 2020  
5 minutes following the Standing Committee of Council

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## AGENDA

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1. **CALL TO ORDER**
2. **ADOPTION OF AGENDA**
3. **DECLARATION OF INTEREST**
4. **NEW BUSINESS**
  - a. Letter of Support – page 4-6
  - b. Mill Rate Discussion – page 7-9
5. **BYLAWS**
  - a. Bylaw 2420 – 2020 Mill Rate Bylaw – First and Second Reading – page 10-12
6. **ADJOURNMENT**



# REPORT TO COUNCIL

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**DEPARTMENT:** ADMINISTRATION

**DATE:** July 7, 2020

**SUBJECT:** LETTER OF SUPPORT FOR PERSONS WITH DISABILITIES

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**RECOMMENDATION:**

**THAT THE COUNCIL OF THE TOWN OF HAY RIVER directs Administration to draft a letter supporting the Persons with Disabilities' application for "Youth Centre Initiatives" for Youth programs.**

**BACKGROUND:**

See attachment for the background information supporting this letter of support.

**COUNCIL POLICY / STRATEGY OR GOAL:**

N/A

**APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:**

N/A

**FINANCIAL IMPLICATIONS:**

N/A

**ALTERNATIVES TO RECOMMENDATIONS:**

N/A

**ATTACHMENTS:**

Letter of support form – Persons with Disabilities

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**Prepared by:**  
Stacey Barnes  
Council Administrator  
July 3<sup>rd</sup>, 2020

**Reviewed by:**  
Glenn Smith  
Senior Administrative Officer  
July 3<sup>rd</sup>, 2020



## Town of Hay River Letter of Support

Name of Group or Persons: Hay River Committee For Persons With Disabilities

Funding Program Name: Youth Centre Programs

Amount of Funding being applied for: \$ 13,888

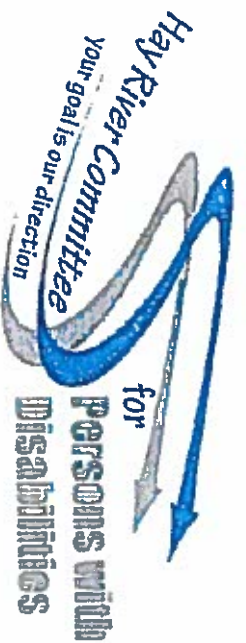
Due Date of Application: No due date this year

Brief Background of organization and funding program: Funding is provided through MACA- Youth Centres Initiative. Attached is our program availability. We offer literacy, life skills, employment, social/recreational programs and homework club, family literacy and skills training. Last year, we helped two students with educational support to help graduate from high school and prepare for post-secondary. We have received funding from MACA for seven years for the youth program. Ages of youth served is 5 years to 25 years.

Signature of Applicant: Pravina Bartlett Date: June 30, 2020

→ We also continue to partner with ECE, DHSS and NWT Housing to assist with housing and other educational support.

Box 4360  
3 Studney Drive  
Hay River, NT X0E 1G1  
P: (867) 875-4448  
C: (867) 875-8385  
F: (867) 875-4442  
E: hrcpd@northwestel.net



## What We Offer to Hay River and Neighboring Communities

- ▶ Advocacy and support for persons with disabilities and their families (applications for housing, income support, completing tax returns, medical appointment escort, etc.)
- ▶ Programs:
  - ▶ Employment
  - ▶ Literacy
  - ▶ Life Skills
  - ▶ Nutrition and Recreation
  - ▶ Residential School Trauma Support
  - ▶ Temporary Day Shelter
  - ▶ Substance Support Group (weekly and private sessions)
  - ▶ Meals
  - ▶ Clothing
  - ▶ Crafts & Arts: sewing, quilting, traditional arts, repurposing materials
  - ▶ Social programs – bowling, bingo, karaoke, etc.
  - ▶ Training Courses:
    - PC and Administration
    - Driver's license – class 5
    - On-The-Land (fishing, trapping, drying meat)
    - Employment Skills:
      - Snow Removal
      - Landscaping
      - Heavy Equipment
      - Customer Service & Sales
      - Food Services Industry – Commercial and Food Safe
      - Agriculture - garden & greenhouse– food production and harvesting
- ▶ Youth Programs: homework club, recreation and social events

**We are here to help you and your family.**



# REPORT TO COUNCIL

DEPARTMENT: FINANCE AND ADMINISTRATION

DATE: JULY 7, 2020

SUBJECT: 2020 MILL RATE DISCUSSION

## RECOMMENDATION:

THAT THE COUNCIL OF THE TOWN OF HAY RIVER accepts this information item on mill rates as presented.

## BACKGROUND:

During the budget process every year, Council approves the amount of revenue required to operate the municipality. From this amount they subtract other sources of known revenues such as grants, licenses, user fees, etc. and the difference between those sources of revenues and expenses is the amount to be raised by property taxes.

The amount to be raised is divided by the total value of all property in the municipality and multiplied by 1,000 to determine the tax rate, also known as the mill rate. The calculation expressed as an equation is as follows:

$$\frac{\text{Amount to be raised (a)}}{\text{Total taxable assessment (b)}} \times 1,000 = \text{mill rate}$$

- (a) As determined by Council during the O&M budget process
- (b) As determined by the GNWT assessors

The word "Mil" is derived from the Latin word for one thousand. In tax terms, one mil is equal to 1/1,000 of a dollar or \$1.00 in tax for each one thousand dollars (\$1,000) of assessed value.

Other levels of government do not pay property tax however they do pay a "grant in lieu" of tax. Municipal properties are exempt from tax as are a few other properties such as churches, etc.

Property assessments for government land and improvements are categorized according to predominant use property class (e.g. residential, commercial, industrial, institutional, etc.) and calculation of grants in lieu are derived using the same mill rates that apply for taxable properties (by class). Therefore, for the purposes of this paper the revenues earned through grants in lieu are included as a source of revenue derived from property assessments and any recommended increases will apply to properties that are grantable.

The 2020 mill rates are applied to 2019 assessment values to generate the revenue that is approved during the 2020 O&M budget process.

On December 11, 2019, Council approved a targeted 2% increase in property tax revenues, which would equate to a gross increase of \$126,000.

## School Tax Levy

The Town of Hay River administers a school tax levy on behalf of the GNWT. School tax is collected and remitted to the GNWT and the rate is set by the GNWT. On March 13, 2020, the Town received notice (see attached) that the school tax levy would be set at 2.27 for 2020. The 2019 school tax levy was 2.23. School tax applies to all taxable property as well as all non-GNWT grantable property.

The School tax levy is applied in the same manner as the municipal levy and is assessed per \$1,000 of value.

### Proposed Mill Rate:

Property Class	Municipal Mill Rate	School Tax Levy Rate	Total Mill Rate
01 Residential	12.950	2.27	15.220
02 Commercial	15.600	2.27	17.870
03 Industrial	17.700	2.27	19.970
04 Institutional	34.250	2.27	36.520
05 Urban Other	12.950	2.27	15.220
06 Rural Residential Developed	11.655	2.27	13.925
07 Rural Residential Non-developed	11.755	2.27	14.025
08 Rural Commercial	11.755	2.27	14.025
09 Rural Industrial Developed	11.755	2.27	14.025
10 Rural Industrial Non-developed	11.755	2.27	14.025
11 Rural Agriculture	11.755	2.27	14.025
12 Rural Quarries and Minerals	11.755	2.27	14.025

The revenue to be earned from these proposed rates (excluding school tax which is a flow through to the GNWT) is \$6,454,000. In the case of Class 04- Institutional, very few of the properties under this classification will be charged the Education Mill rate as they are own by the Territorial Government.

### COUNCIL POLICY/STRATEGY OR GOAL:

To provide appropriate stewardship of Town assets and finances.

### APPLICABLE LEGISLATION, BYLAWS OR STUDIES:

*Cities, Towns and Villages Act, S.N.W.T. 2003, c. 22, Sections 107, 108 and 109*  
Financial Administration By-law 2252/FIN/11  
*NWT Property and Assessment Tax Act*

### FINANCIAL IMPLICATIONS:

N/A



**ALTERNATIVES TO RECOMMENDATIONS:**

N/A

**ATTACHMENTS:**

*2020 Education Mill Rates – Hay River*

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**Prepared by:**  
Sam Mugford, CPA, CA  
Director of Finance and Administration  
Date: June 30, 2020

**Reviewed by:**  
Glenn Smith  
SAO  
Date: July 3<sup>rd</sup>, 2020

**BY-LAW NO. 2420**  
**MUNICIPAL CORPORATION OF THE TOWN OF HAY RIVER**

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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:

1. That this bylaw may be cited as the "2020 Mill Rate Bylaw";
2. Except as herein specifically defined, the words and expressions used in this y-law shall have the same meaning as in the Interpretations 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 and in respect of which grants-in-lieu of taxes may be paid, shall be liable for taxation and grants-in-lieu of taxes as follows:

<b>Property Class</b>	<b>Municipal Mill Rate</b>	<b>Education Mill Rate</b>	<b>Total Mill Rate</b>
01 Residential	12.950	2.27	15.220
02 Commercial	15.600	2.27	17.870
03 Industrial	17.700	2.27	19.970
04 Institutional	34.250	2.27	36.520
05 Urban Other	12.950	2.27	15.220
06 Rural Residential Developed	11.655	2.27	13.925
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12 Rural Quarries and Minerals	11.755	2.27	14.025

4. The minimum tax levy in respect of any assessed property in the Town of Hay River shall be ONE HUNDRED DOLLARS AND NO CENTS (\$100.00).
5. A property owner may pay the early discount payment amount in full satisfaction of the 2020 property tax assessment for that property if payment is received by the

**BY-LAW NO. 2420**  
**MUNICIPAL CORPORATION OF THE TOWN OF HAY RIVER**

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Town on or before the deadline specified in the Tax Notice.

6. An early payment discount of TWO PERCENT (2%) shall apply to the municipal portion of 2020 taxes payable pursuant to this By-law if:
  - a) all of the taxes levied for the property (including School Taxes levied under section 8 of this bylaw) for 2020; and
  - b) any outstanding taxes, interest, penalties or collection costs owing from any prior taxation year,

are received by the Town on or before the discount deadline date specified in the Tax Notice.

7. Taxes are due and payable in full within SIXTY (60) DAYS of the date of mailing of the Tax Notices.
8. 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 on the first day of each and every calendar month thereafter, so long as the taxes remain unpaid.

READ A FIRST TIME this    day of                    , 2020.

\_\_\_\_\_  
Mayor

READ A SECOND TIME this    day of                    , 2020.

\_\_\_\_\_  
Mayor

**BY-LAW NO. 2420**  
**MUNICIPAL CORPORATION OF THE TOWN OF HAY RIVER**

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READ A THIRD AND FINAL TIME this      day of      , 2020.

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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      day of      , 2020.

\_\_\_\_\_  
Senior Administrative Officer