

**BYLAW NO. 1468**  
**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 property tax relief to Senior Citizens pursuant to the *Senior Citizens and Disabled Persons Property Tax Relief Act, R.S.N.W.T. 1988, c50(Supp.)s. 2.*

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

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 **Senior Citizens Property 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 either
      - a) the spouse of the Senior Citizen, including a person who has cohabited with 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 to 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;
  - c) "mobile unit" means a mobile unit as defined in the *Property Assessment and Taxation Act*;

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- 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 Administrative 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 FORM TAX**

- 3. A Senior Citizen who is the owner or part owner of eligible property and lives 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 the tax under section 3 of this bylaw 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 bylaws 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.
- 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 bylaw.
- 11. Wherever the singular or masculine is used in this bylaw, the same shall be

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construed as meaning the plural or the feminine.

12. Bylaw No. 1468 is here by amended.

13. This Bylaw will take force and effect upon its final reading.

THIS BY-LAW READ a First Time this 29<sup>th</sup> day of October, 2019.

  
\_\_\_\_\_  
Mayor

THIS BY-LAW READ a Second Time this 29<sup>th</sup> day of October, 2019.

  
\_\_\_\_\_  
Mayor

THIS BY-LAW READ a Third and Final Time this 18<sup>th</sup> day of November, 2019.

  
\_\_\_\_\_  
Mayor

CERTIFIED that this bylaw has been made in accordance with the requirements of the Cities, Towns and Villages Act, S.N.W.T., 2003, and the bylaws of the Municipal Corporation of the Town of Hay River this 18<sup>th</sup> day of November 2019.

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

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

I, \_\_\_\_\_ normally reside at  
Lot No.: \_\_\_\_\_ Block No.: \_\_\_\_\_ Plan No.: \_\_\_\_\_ in a single-family dwelling  
unit or mobile unit of which I am the owner or part owner in the community of Hay River.

I apply for property tax relief for the year \_\_\_\_\_, because I am a Senior Citizen.

Total Assessed Value: \_\_\_\_\_ Total Tax Levy: \$ \_\_\_\_\_

ELIGIBLE EXEMPTION

Amount of Tax eligible for exemption by Municipality - 50% = \$ \_\_\_\_\_

DECLARATION

I declare that I shall have attained the age of 65 years on or before December 31 of the current year, that I am sole owner of the single family dwelling unit or mobile unit in which I live, or I am a part owner of the single family dwelling unit or mobile unit in which I live and I have knowledge that each of the other part owners of the unit is a senior citizen or dependant of mine.

And I make this solemn Declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath, and by virtue of the Canada Evidence Act.

Sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ at

\_\_\_\_\_ in the Northwest Territories.

\_\_\_\_\_  
Commissioner for Oaths, or  
Notary Public, or  
Justice of the Peace

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date of Birth of Applicant