

**TOWN OF INUVIK  
BY-LAW #2617/TAX/18**

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**A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF INUVIK IN THE NORTHWEST TERRITORIES TO PROVIDE FOR THE LEVYING OF TAXES TO RAISE REVENUE TO MEET THE ESTIMATED EXPENDITURES OF THE MUNICIPALITY THEREIN FOR THE CALENDAR YEAR 2018**

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**WHEREAS** pursuant to the *Cities, Towns and Villages Act*, S.N.W.T. 2003, c.22 section 95, subsections (1) and (2) and subsequent amendments thereto which state:

95. (1) Council shall, before each fiscal year, adopt a budget for the fiscal year.
- (2) The budget must include estimates of
- (a) all expenditures to be incurred by the municipal corporation, including
    - (i) payments in respect of debts,
    - (ii) operating expenditures,
    - (iii) capital expenditures, and
    - (iv) grants;
  - (b) all revenues to be received by the municipal corporation, including
    - (i) fees and charges for services, public utilities and facilities, and
    - (ii) grants and contributions;
  - (c) any sum required to meet a deficit incurred by the municipal corporation in the preceding fiscal year; and
  - (d) any taxes that may be collected by the municipal corporation and forwarded under the *Property Assessment and Taxation Act* or the *Education Act*.

**AND WHEREAS** pursuant to Section 76 subsections (1) and (3) of the Property Assessment and Taxation Act Chapter P-10 R.S.N.W.T. 1988 and subsequent amendments thereto which state:

76. (1) Every calendar year the council of a municipal taxing authority shall, by by-law, establish a municipal mill rate for each property class in the municipal taxation area, for the purpose of raising a property tax for municipal or local purposes.
- (3) Where an Education body makes a request under paragraph 135 (3) (a) of the *Education Act* of the amount it requires for education purposes, the council of a municipal taxing authority shall, by by-law, establish an education mill rate for each property class in the education district to raise a property tax in the amount required by the Education body.

**AND WHEREAS** the following sums are necessary, on the basis of the said estimates and demands, after taking into account the said anticipated revenues and estimate of unpaid taxes;

**NOW THEREFORE BE IT RESOLVED** that the Council of the Municipal Corporation of the Town of Inuvik in Council duly assembled enacts as follows:

**SHORT TITLE**

1. This by-law may be cited as the "General Tax Levy By-law 2018."

**INTERPRETATION**

2. (1) In this by-law:
- (a) "**Mill**" means the taxation unit per thousand dollars of assessed value;
  - (b) "**Mill Rate**" means the applicable figure, expressed in parts per thousand, established pursuant to Part II;
  - (c) "**Person**" includes a corporation, but does not include the Town;
  - (d) "**The Town**" means the Municipal Corporation of the Town of Inuvik in the Northwest Territories.

- (2) Except as herein specifically defined, and as the context may otherwise require, the words and expressions used in this by-law mean the same as provided by the *Interpretation Act*, the *Cities, Towns and Villages Act*, the *Property Assessment and Taxation Act* or the *Education Act*, as the case may be.

**Part I ~ LEVY**

3. On behalf of the Town, and pursuant to Section 77 (1) of the "*Property Assessment and Taxation Act*," there is hereby levied for the year 2018, against all lands in the Town liable to taxation, a tax which is due and payable within sixty (60) days of the mailing date of the tax notice.

4. The Town Council deems it necessary that the computation of the rate at which such tax is levied shall be based as follows and such is fixed hereby:

- (a) for the raising of revenue to meeting estimated expenditures for the Town for the year 2018 (see "**Schedule B**" attached to and forming part of this by-law), the following mill rate shall be applied:

Property Class 1 – <b>Commercial</b>	<b>20.34 mills</b>
Property Class 2 - <b>Undeveloped Commercial</b>	<b>27.24 mills</b>
Property Class 3 – <b>Industrial</b>	<b>20.34 mills</b>
Property Class 4 – <b>Undeveloped Industrial</b>	<b>27.24 mills</b>
Property Class 5 – <b>Residential</b>	<b>15.89 mills</b>
Property Class 6 – <b>Undeveloped Residential</b>	<b>22.16 mills</b>
Property Class 7 – <b>Recreational</b>	<b>16.45 mills</b>
Property Class 8 – <b>Institutional</b>	<b>16.60 mills</b>

- (b) for the raising of revenue to meet the requirements of the School District for the fiscal year 2018 (see "**Schedule A**" attached to and forming part of this by-law), the following mill-rate shall be applied:

<b>Education Mill Rate</b>	<b>2.81 mills</b>
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**Part II ~ INTEREST**

5. (1) Interest on all taxes levied under this by-law unpaid after sixty (60) days of the mailing date, shall be paid in an amount equal to one point eight percent (1.8%) of the unpaid taxes on the last day of each calendar month thereafter, until all sums due under this by-law in respect of such interest and taxes shall be paid.

- (2) All sums paid under this by-law shall be paid and applied firstly in payment of the arrears of property taxes; secondly in payment of arrears of any other tax, levy, expense or charge; and, thirdly in payment of current property taxes, and other taxes, levies, expenses or charges.

6. By-law #2609/TAX/17 is hereby repealed.

READ A FIRST TIME THIS 23<sup>RD</sup> DAY OF MAY, 2018 A.D.

READ A SECOND TIME THIS 23<sup>RD</sup> DAY OF MAY, 2018 A.D.

READ A THIRD TIME AND FINALLY PASSED THIS 8<sup>TH</sup> DAY OF JUNE,  
2018 A.D.




MAYOR



SENIOR ADMINISTRATIVE OFFICER

I hereby certify that this by-law has been made in accordance with the requirements of the Cities, Towns and Villages Act and the by-laws of the Town of Inuvik.



SENIOR ADMINISTRATIVE OFFICER

**SCHEDULE "A"**

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**MILL RATE ESTABLISHMENT ORDER (2018)**

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Government of Northwest Territories / Gouvernement des Territoires du Nord-Ouest

VIA EMAIL : [sao@inuvik.ca](mailto:sao@inuvik.ca)  
VIA FAX : (867) 777-8601

Mr. Grant Hood  
Senior Administrative Officer  
Town of Inuvik  
BOX 1160  
INUVIK NT X0E0T0

MAR 26 2018

Dear Mr. Hood:

**2018 Education Mill Rates in Municipal Taxation Areas**

This is to advise that the Minister of Finance has established 2018 education mill rates for the Municipal Taxation Areas in keeping with the policy that ensures mill rates increase each year at the rate of inflation.

The 2018 Inuvik education mill rate is 2.81.

Please do not hesitate to contact our office at (867) 767-9158 if there are any questions regarding this matter.

Sincerely,

A handwritten signature in blue ink that reads "Kelly Bluck".

Kelly Bluck  
Director, Fiscal Policy, Finance

- c. Ms. Louise Lavoie, Director, Treasury & Superintendent of Insurance, Treasury Management, Finance  
Ms. Grace Lau-a, Director, Community Operations, MACA

**SCHEDULE "B"**

**TOWN OF INUVIK OPERATING REVENUE AND EXPENDITURE SUMMARY**

**Town of Inuvik  
 Operating Budget  
 For The Year Ended December 31, 2018**

	2018 Actuals	2017 Budget	2017 Dec 31	2018 Budget
<b>REVENUES</b>				
Administrative	\$ 8,808,812	\$ 8,511,610	\$ 6,074,500	\$ 8,850,560
Protective Services	74,861	111,450	92,182	78,200
Public Works	27,890	20,000	20,160	27,000
Environmental	534,086	484,500	481,518	484,500
Economic Development/Tourism	240,557	358,000	276,433	184,310
Utilities	3,184,407	2,895,000	2,745,918	2,821,855
Recreation	500,241	479,050	555,870	485,600
Library	87,918	85,900	88,667	86,000
Land	211,933	48,650	46,776	15,000
Fiscal	3,885,892	2,861,000	2,655,869	3,693,920
	<b>\$ 15,436,097</b>	<b>\$ 13,627,760</b>	<b>\$ 13,647,790</b>	<b>\$ 14,736,945</b>
<b>EXPENSES</b>				
Administrative	\$ 2,543,134	\$ 2,774,960	\$ 2,742,189	\$ 2,749,210
Protective Services	884,676	978,070	828,497	867,810
Public Works	1,285,785	1,400,980	1,278,808	1,415,300
Environmental	798,909	774,400	748,456	789,200
Economic Development/Tourism	536,962	725,230	621,193	742,970
Utilities	2,082,413	2,359,120	2,912,881	2,821,855
Recreation	3,537,469	3,648,890	3,440,155	3,628,295
Library	586,811	592,410	568,806	557,765
Land	119,442	32,500	31,116	2,300
Fiscal	43,866	1,256,700	898,127	1,182,240
	<b>\$ 12,388,376</b>	<b>\$ 14,641,960</b>	<b>\$ 14,079,425</b>	<b>\$ 14,736,945</b>
<b>Surplus / (Deficit)</b>	<b>\$ 3,038,721</b>	<b>\$ (913,300)</b>	<b>\$ (230,535)</b>	<b>\$ -</b>
<b>Net Transfers to Capital Expenditures</b>	<b>5,897,645</b>	<b>(913,300)</b>	<b>(408,485)</b>	<b>2,286,205</b>
	<b>\$ 5,897,645</b>	<b>\$ (913,300)</b>	<b>\$ (408,485)</b>	<b>\$ 2,286,205</b>
<b>Surplus (Deficit) after Transfers</b>	<b>\$ (2,880,924)</b>	<b>\$ -</b>	<b>\$ 178,950</b>	<b>\$ (2,288,205)</b>
<b>Amortization</b>	<b>\$ 3,168,121</b>	<b>\$ 3,500,000</b>	<b>\$ 3,214,988</b>	<b>\$ 3,500,000</b>