

**TOWN OF INUVIK
BY-LAW #2638/TAX/19**

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 2019

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 2019."

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 2019, 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 2019 (see *“Schedule B”* attached to and forming part of this by-law), the following mill rate shall be applied:

Property Class 1 – Commercial	20.75 mills
Property Class 2 - Undeveloped Commercial	27.78 mills
Property Class 3 – Industrial	20.75 mills
Property Class 4 – Undeveloped Industrial	27.78 mills
Property Class 5 – Residential	16.21 mills
Property Class 6 – Undeveloped Residential	22.60 mills
Property Class 7 – Recreational	16.78 mills
Property Class 8 – Institutional	16.93 mills

(b) for the raising of revenue to meet the requirements of the School District for the fiscal year 2019 (see *“Schedule A”* attached to and forming part of this by-law), the following mill-rate shall be applied:

Education Mill Rate	2.88 mills
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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 #2617/TAX/18 is hereby repealed.

READ A FIRST TIME THIS 22ND DAY OF MAY, 2019 A.D.

READ A SECOND TIME THIS 22ND DAY OF MAY, 2019 A.D.

READ A THIRD TIME AND FINALLY PASSED THIS 26TH DAY OF JUNE,
2019 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"

MILL RATE ESTABLISHMENT ORDER (2019)



VIA EMAIL: sao@inuvik.ca

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

Dear Mr. Hood:

2019 Education Mill Rates in Municipal Taxation Areas

This is to advise that the Minister of Finance has established 2019 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 2019 Inuvik education mill rate is 2.88.

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, Assistant Comptroller General and Superintendent of Insurance, Treasury Management, Finance

Ms. Grace Lau-a, Director, Community Operations, Municipal and Community Affairs

SCHEDULE "B"

TOWN OF INUVIK OPERATING REVENUE AND EXPENDITURE SUMMARY

**Town of Inuvik
 Final Operating Budget
 For The Year Ended December 31, 2019**

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
REVENUES					
Administrative	\$ 6,874,500	\$ 6,850,560	\$ 7,051,340	\$ 7,063,538	3.1%
Protective Services	92,182	78,200	84,967	25,500	-67.4%
Public Works	20,160	27,000	137,639	20,000	-25.9%
Environmental	491,518	484,500	466,241	466,800	-3.7%
Economic Development/Tourism	276,433	194,310	275,734	229,500	18.1%
Utilities	2,745,916	2,821,855	4,459,042	2,980,500	5.6%
Recreation	555,970	485,600	463,053	535,600	10.3%
Library	88,667	86,000	80,891	83,500	-2.9%
Land	46,775	15,000	12,838	11,000	-26.7%
Fiscal	2,655,669	3,693,920	2,685,497	3,497,500	-5.3%
	\$ 13,847,790	\$ 14,736,945	\$ 15,717,242	\$ 14,913,438	1.2%
EXPENSES					
Administrative	\$ 2,742,189	\$ 2,749,210	\$ 2,856,466	\$ 2,859,510	4.0%
Protective Services	829,497	887,810	785,073	858,040	-3.4%
Public Works	1,276,806	1,415,300	1,625,435	1,424,070	0.6%
Environmental	748,456	769,200	713,877	754,050	-2.0%
Economic Development/Tourism	621,193	742,970	660,731	756,840	1.9%
Utilities	2,912,981	2,821,855	2,721,435	2,725,830	-3.4%
Recreation	3,449,155	3,628,295	3,331,086	3,767,340	3.8%
Library	568,906	557,765	487,832	596,660	7.0%
Land	31,115	2,300	4,432	-	-100.0%
Fiscal	898,127	1,162,240	1,160,605	1,151,660	-0.9%
	\$ 14,078,425	\$ 14,736,945	\$ 14,346,972	\$ 14,894,000	1.1%
Surplus / (Deficit)	\$ (230,635)	\$ -	\$ 1,370,270	\$ 19,438	0.0%
Net Transfers to Capital Expenditures	(409,485)	2,286,205	2,552,105	107,209	-95.3%
	\$ (409,485)	\$ 2,286,205	\$ 2,552,105	\$ 107,209	-95.3%
Surplus (Deficit) after Transfers	\$ 178,850	\$ (2,286,205)	\$ (1,181,835)	\$ (87,771)	-96.2%
Amortization	\$ 3,214,988	\$ 3,500,000	\$ 3,344,135	\$ 3,500,000	0.0%