

**TOWN OF INUVIK  
BY-LAW #2670/TAX/21**

---

**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 2021**

---

**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 2021."

**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 2021, 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 2021 (see "**Schedule B**" attached to and forming part of this by-law), the following mill rate shall be applied:

Property Class 1 – Commercial	21.80 mills
Property Class 2 - Undeveloped Commercial	29.19 mills
Property Class 3 – Industrial	21.80 mills
Property Class 4 – Undeveloped Industrial	29.19 mills
Property Class 5 – Residential	17.03 mills
Property Class 6 – Undeveloped Residential	23.74 mills
Property Class 7 – Recreational	17.63 mills
Property Class 8 – Institutional	17.78 mills

(b) for the raising of revenue to meet the requirements of the School District for the fiscal year 2021 (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>2.93 mills</b>
----------------------------	-------------------

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.

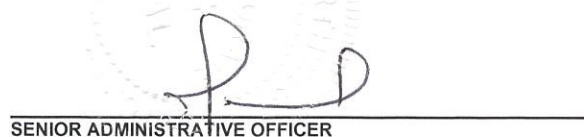
6. By-law #2652/TAX/20 is hereby repealed.

READ A FIRST TIME THIS 9<sup>TH</sup> DAY OF JUNE, 2021 A.D.

READ A SECOND TIME THIS 9<sup>TH</sup> DAY OF JUNE, 2021 A.D.

READ A THIRD TIME AND FINALLY PASSED THIS 23<sup>RD</sup> DAY OF JUNE,  
2021 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 (2021)

---



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

March 1, 2021

Mr. Grant Hood  
Senior Administrative Officer  
Town of Inuvik  
2 FIRTH STREET  
P.O. BOX 1160  
INUVIK NT X0E 0T0

VIA EMAIL: [sao@inuvik.ca](mailto:sao@inuvik.ca)

Dear Mr. Hood:

#### 2021 Education Mill Rates in Municipal Taxation Areas

This letter is to advise that the Minister of Finance has established 2021 education mill rates for the Municipal Taxation Areas and the 2021 Inuvik education mill rate is 2.93.

The Government of the Northwest Territories ensures that mill rates keep up with the rate of inflation; however, because 2020 Yellowknife inflation was only 0.1 per cent, your community's 2021 education mill rate is unchanged from the 2020 tax year.

Please do not hesitate to contact our office at (867) 767-9158 extension 15051 if there are any questions regarding this matter.

Sincerely,

Kelly Bluck  
Director, Fiscal Policy, Finance

c. Ms. Chervahun Emilien, 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, 2021, 2022, 2023

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Dec. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<b>REVENUES</b>									
Administrative	\$ 7,314,248	\$ 10,467,295	\$ 12,420,942	\$ 7,766,073	-25.8%	\$ 7,764,561	0.0%	\$ 7,989,161	2.9%
Protective Services	95,800	41,000	50,443	78,000	90.2%	41,000	-47.4%	41,000	0.0%
Public Works	30,196	38,000	38,998	20,000	-47.4%	20,000	0.0%	20,000	0.0%
Environmental	513,934	825,000	972,102	465,000	-43.6%	492,700	6.0%	520,400	5.6%
Economic Development/Tourism	267,839	58,975	62,992	78,900	33.8%	95,750	21.4%	106,000	10.7%
Utilities	3,265,370	3,214,500	3,308,983	3,300,413	2.7%	3,359,971	1.8%	3,421,171	1.8%
Recreation	513,880	307,950	301,941	312,920	1.6%	453,250	44.8%	471,400	4.0%
Library	90,478	90,250	93,929	82,750	-8.3%	79,350	-4.1%	82,200	3.6%
Land	135,460	272,000	272,110	135,500	-50.2%	11,000	-91.9%	11,000	0.0%
Fiscal	2,448,011	3,452,000	3,579,839	3,487,000	1.0%	3,487,000	0.0%	3,487,000	0.0%
	<b>\$ 14,675,215</b>	<b>\$ 18,766,970</b>	<b>\$ 21,102,279</b>	<b>\$ 15,726,556</b>	<b>-16.2%</b>	<b>\$ 15,804,582</b>	<b>0.5%</b>	<b>\$ 16,149,332</b>	<b>2.2%</b>
<b>EXPENSES</b>									
Administrative	\$ 2,960,379	\$ 5,968,202	\$ 7,597,301	\$ 3,134,143	-47.5%	\$ 3,234,180	3.2%	\$ 3,220,894	-0.4%
Protective Services	760,168	811,895	689,390	772,030	-4.9%	832,594	7.8%	849,028	2.0%
Public Works	1,403,751	1,392,319	1,494,096	1,405,670	1.0%	1,445,650	2.8%	1,451,182	0.4%
Environmental	821,857	991,050	1,217,817	786,200	-20.7%	787,050	0.1%	787,050	0.0%
Economic Development/Tourism	773,379	617,269	653,119	526,205	-14.8%	605,215	15.0%	625,636	3.4%
Utilities	2,946,411	3,073,265	3,329,789	3,082,864	0.3%	2,985,575	-3.2%	2,956,343	-1.0%
Recreation	3,634,619	3,499,277	3,085,539	3,521,014	0.6%	3,677,356	4.4%	3,726,071	1.3%
Library	502,022	490,442	453,883	445,944	-9.1%	476,425	6.8%	487,191	2.3%
Land	128,494	221,200	221,276	111,300	-49.7%	-	-100.0%	-	0.0%
Fiscal	1,464,877	1,677,800	943,429	808,000	-51.8%	1,265,480	56.6%	1,215,063	-4.0%
	<b>\$ 15,395,956</b>	<b>\$ 18,742,718</b>	<b>\$ 19,685,639</b>	<b>\$ 14,593,370</b>	<b>-22.1%</b>	<b>\$ 15,309,524</b>	<b>4.9%</b>	<b>\$ 15,318,458</b>	<b>0.1%</b>
<b>Surplus / (Deficit)</b>	<b>\$ (720,741)</b>	<b>\$ 24,252</b>	<b>\$ 1,416,640</b>	<b>\$ 1,133,186</b>	<b>4572.5%</b>	<b>\$ 495,058</b>	<b>-56.3%</b>	<b>\$ 830,874</b>	<b>67.8%</b>
Net Transfers to Capital Expenditures	\$ (704,899)	\$ 627,700	\$ 342,518	\$ 1,133,186	80.5%	\$ 495,058	-56.3%	\$ 830,874	67.8%
	<b>\$ (704,899)</b>	<b>\$ 627,700</b>	<b>\$ 342,518</b>	<b>\$ 1,133,186</b>	<b>80.5%</b>	<b>\$ 495,058</b>	<b>-56.3%</b>	<b>\$ 830,874</b>	<b>67.8%</b>
<b>Surplus (Deficit) after Transfers</b>	<b>\$ (15,842)</b>	<b>\$ (603,448)</b>	<b>\$ 1,074,122</b>	<b>\$ (0)</b>	<b>-100.0%</b>	<b>\$ (0)</b>	<b>238.0%</b>	<b>\$ 0</b>	<b>-124.3%</b>
Amortization	\$ 3,410,043	\$ 3,500,000	\$ 3,243,328	\$ 3,380,000	-3.4%	\$ 3,420,000	1.2%	\$ 3,475,000	1.6%