



BY-LAW NO. 2770/TAX/26

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 FOR THE CALENDAR YEAR 2026.

WHEREAS pursuant to section 95 of the Cities, Towns and Villages Act, S.N.W.T. 2003, c.22, as amended, Council shall adopt a budget for each fiscal year;

AND WHEREAS pursuant to section 76(1) of the Property Assessment and Taxation Act, the Council of a municipal taxing authority shall establish a municipal mill rate for each property class for the purpose of raising property taxes for municipal purposes;

AND WHEREAS pursuant to section 76(3) of the Property Assessment and Taxation Act, Council shall establish an education mill rate for each property class in the education district to raise the amount required for education purposes;

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

NOW THEREFORE 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 2026".

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 this by-law;
 - (c) "Person" includes a corporation but does not include the Town;

(d) "Town" means the Municipal Corporation of the Town of Inuvik.

(2) Except as specifically defined herein, words and expressions used in this by-law have the same meaning as in the Interpretation Act, Cities, Towns and Villages Act, Property Assessment and Taxation Act, and Education Act, as applicable.

PART I – LEVY

3. Pursuant to section 77(1) of the Property Assessment and Taxation Act, there is hereby levied for the year 2026 against all lands in the Town liable to taxation a tax that 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:

(a) For the raising of revenue to meet estimated expenditures of the Town for the year 2026 (see **Schedule "B"** attached to and forming part of this by-law), the following municipal mill rates shall apply:

Property Class 1-	Commercial	22.28 mills
Property Class 2-	Undeveloped Commercial	29.84 mills
Property Class 3-	Industrial	22.28 mills
Property Class 4-	Undeveloped Industrial	29.84 mills
Property Class 5-	Residential	17.42 mills
Property Class 6-	Undeveloped Residential	24.28 mills
Property Class 7-	Recreational	18.03 mills
Property Class 8-	Institutional	18.19 mills

(b) For the raising of revenue to meet education requirements for the year 2026 (see **Schedule "A"** attached to and forming part of this by-law), the following education mill rate shall apply:

Education Mill Rate 3.04 mills

PART II – INTEREST

5. (1) Interest on all taxes levied under this by-law that remain unpaid after sixty (60) days from the mailing date of the tax notice shall be charged at a rate of one point eight percent (1.8%) per month on the outstanding balance on the last day of each calendar month thereafter until paid in full.

(2) All sums paid under this by-law shall be applied:

(a) first, to arrears of property taxes;

(b) second, to arrears of any other tax, levy, expense or charge; and

(c) third, to current property taxes and other taxes, levies, expenses or charges.

6. Failure to receive a tax notice does not relieve a taxpayer from the responsibility to pay taxes, penalties, or interest imposed under this by-law.
7. By-law #2751/TAX/25 is hereby repealed.

READINGS

FIRST READING: JUNE 10, 2026

SECOND READING: JUNE 10, 2026

THIRD READING AND PASSED: JUNE 24, 2026

Mayor



Senior Administrative Officer



I hereby certify that this by-law was 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"

EDUCATION MILL RATE ESTABLISHMENT ORDER (2026)

The attached correspondence from the Government of the Northwest Territories entitled "2026 Education Mill Rates in Municipal Taxation Areas" and the attached Education Mill Rate Establishment Order (2026) form Schedule "A" to By-law No. 2770/TAX/26.



VIA EMAIL: Cynthia.pihlaja@inuvik.ca

Ms. Cynthia Pihlaja
Senior Administrative Officer
Town of Inuvik
2 Firth Street PO BOX 1160
INUVIK NT X0E 0T0

Dear Ms. Pihlaja:

2026 Education Mill Rates in Municipal Taxation Areas

This letter is to advise that the Minister of Finance has established 2026 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 2026 Inuvik education mill rate is 3.04.

Please do not hesitate to contact our office at (867) 767-9158 extension 15051 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

Attachment: Education Mill Rate Establishment Order (2026)

- c. Ms. Tegwen Jones, Director, Taxation, Corporate Credit & Collections & Superintendent of Insurance, Finance
- Ms. Grace Lau-a, Director, Community Operations, Municipal and Community Affairs

SCHEDULE "B"

TOWN OF INUVIK OPERATING REVENUE AND EXPENDITURE SUMMARY

The attached 2026 Final Operating Budget Summary forms Schedule "B" to By-law No. 2770/TAX/26.

**Town Of Inuvik
Final Operating Budget
For The Year Ended December 31, 2026**

	2024 Actuals	2025 Budget	2025 December 31	2026 Budget	Variance in \$	% Variance
REVENUES						
Administrative	\$ 8,471,672	\$ 8,685,408	\$ 8,951,599	\$ 9,509,105	\$ 823,697	9.5%
Protective Services	64,269	290,250	161,442	607,817	\$ 317,567	109.4%
Public Works	40,334	149,411	261,941	281,191	\$ 131,780	88.2%
Environmental	752,117	714,375	702,555	873,437	\$ 159,062	22.3%
Economic Development/Tourism	293,151	303,260	355,674	369,188	\$ 65,928	21.7%
Utilities	3,728,791	4,589,004	4,364,074	3,999,365	\$ (589,639)	-12.8%
Recreation	434,835	670,800	559,415	664,000	\$ (6,800)	-1.0%
Library	97,468	89,280	80,556	82,300	\$ (6,980)	-7.8%
Land	3,013,365	2,500	16,888	142,500	\$ 140,000	5600.0%
Fiscal	2,917,664	3,902,158	3,946,477	4,442,000	\$ 539,842	13.8%
	\$ 19,813,665	\$ 19,396,446	\$ 19,400,621	\$ 20,970,903	\$ 1,574,457	8%
EXPENSES						
Administrative	\$ 3,618,279	\$ 3,742,903	\$ 4,371,504	\$ 4,594,288	\$ 851,386	22.7%
Protective Services	1,187,878	1,676,498	1,539,821	2,034,818	\$ 358,320	21.4%
Public Works	2,312,872	3,519,468	3,094,086	3,499,796	\$ (19,672)	-0.6%
Environmental	891,201	1,004,820	1,074,563	1,077,561	\$ 72,741	7.2%
Economic Development/Tourism	845,483	973,926	907,111	1,012,752	\$ 38,827	4.0%
Utilities	3,744,247	4,282,986	3,682,927	3,839,418	\$ (443,568)	-10.4%
Recreation	4,095,076	2,953,935	3,082,980	2,721,849	\$ (232,086)	-7.9%
Library	417,306	530,900	511,022	485,931	\$ (44,969)	-8.5%
Land	597,075	300	23,619	80,300	\$ 80,000	26666.7%
Fiscal	41,997	801,000	54,471	1,161,000	\$ 360,000	44.9%
	\$ 17,751,414	\$ 19,486,736	\$ 18,342,104	\$ 20,507,714	\$ 1,020,978	5%
Surplus / (Deficit)	\$ 2,062,251	\$ (90,290)	\$ 1,058,516	\$ 463,189	\$ 553,478	-61.3%
Net Transfers to Capital Expenditures	9,289,008	3,834,322	527,030	463,189	(3,371,133)	964,979
	\$ 9,289,008	\$ 3,834,322	\$ 527,030	\$ 463,189	\$ (3,371,133)	-88%
Surplus (Deficit) after Transfers	\$ (7,226,758)	\$ (3,924,611)	\$ 531,486	0.00	\$ 3,924,611	-100%