



BY-LAW NO. 2763/TAX/26

A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF INUVIK IN THE NORTHWEST TERRITORIES TO PROVIDE FOR AN INTERIM PROPERTY TAX LEVY FOR THE YEAR 2026 AND TO AUTHORIZE THE IMPOSITION OF INTEREST ON OVERDUE AMOUNTS

WHEREAS the Municipal Corporation of the Town of Inuvik (the “Town”) is a municipal corporation continued under the *Cities, Towns and Villages Act*, S.N.W.T. 2003, c.22, as amended;

AND WHEREAS pursuant to section 83 of the *Property Assessment and Taxation Act*, R.S.N.W.T. 1988, c. P-10, as amended (the “PAT Act”), a municipal council may enact by-laws respecting interim tax levies, the timing and manner of tax payments, and the imposition of interest on overdue taxes;

AND WHEREAS Council considers it necessary and desirable to levy an interim property tax for the 2025 taxation year in order to fund municipal expenditures pending the approval of final mill rates;

NOW THEREFORE THE COUNCIL OF THE MUNICIPAL CORPORATION OF THE TOWN OF INUVIK, IN COUNCIL DULY ASSEMBLED, ENACTS AS FOLLOWS:

1. Short Title

1.1 This by-law may be cited as the “**Interim Property Tax Levy By-law, 2026.**”

2. Definitions and Interpretation

2.1 In this by-law:

(a) “**Town**” means the Municipal Corporation of the Town of Inuvik, Northwest Territories.

2.2 Unless otherwise defined in this by-law, words and expressions have the meanings assigned to them in the *Interpretation Act*, the *Property Assessment and Taxation Act*, or the *Cities, Towns and Villages Act*, as applicable.

3. Interim Property Tax Levy

3.1 An interim property tax levy for the 2025 taxation year is hereby imposed on all taxable property within the Town.

3.2 The interim property tax levy shall be due and payable upon issuance of the interim tax notice.

4. Calculation of Interim Levy

4.1 For the purpose of raising revenue to meet municipal expenditures for the 2026 taxation year until final mill rates are approved by Council, the interim property tax levy shall be calculated at a rate equal to **fifty percent (50%) of the municipal property tax levied in the 2025 taxation year** for the applicable property.

5. Interest on Overdue Amounts

5.1 Interest shall be charged on all interim property tax amounts that remain unpaid after thirty (30) days from the date the interim tax notice is mailed.

5.2 Interest shall accrue at a rate of **one point eight percent (1.8%) per month**, compounded monthly, on the unpaid principal and any accrued interest, calculated on the last day of each calendar month until all outstanding amounts are paid in full.

6. Application of Payments

6.1 All payments received under this by-law shall be applied in the following order:

- (a) first, to arrears of property taxes;
- (b) second, to arrears of any other tax levy, charge, or expense; and
- (c) third, to current property taxes and other current taxes, levies, charges, or expenses.

7. Repeal

7.1 By-law No. 2747/TAX/25 is hereby repealed.

8. Coming into Force

8.1 This by-law shall come into force and effect on the day of its final reading and passage.

READINGS

FIRST READING: January 14, 2026

SECOND READING: January 14, 2026

THIRD READING AND PASSED: January 28, 2026

Mayor Peter CE

Senior Administrative Officer Gertie Pohlitz

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 Gertie Pohlitz

PART III – Other Services and Charges

Regularly scheduled service application: new or modify.....	\$25.00
Emergency call - service requested within less than two working days.....	\$40.00
Meter check test to 20 mm (3/4 inch) diameter (<i>Note 1</i>).....	\$50.00
Meter check test, larger than 20 mm (<i>Note 1</i>)	at cost
Repair damage to meter, owner's responsibility.....	at cost
Appointment charge, or no access charge, levied for no show.....	\$20.00
Thaw utilidette or other private lines.....	at cost
Establish temporary service (<i>Note 2</i>).....	at cost
Hydrant flow test.....	\$300.00
Hydrant connection damage deposit, per meter	\$100.00
Past due account penalty: percentage of overdue balance	(<i>Note 3</i>)
NSF cheque, per cheque.....	\$20.00
Reinstatement after 48-hour turn-off notice.....	\$25.00 plus payment of all outstanding amounts on the water account, and a \$150.00 security deposit.
Keys for Water Point account.....	\$20.00
Water Point charge of lock fee (Account holder requested) ..	\$100.00

Notes to Part III:

1. Meter test charges do not apply if meter is found to be in error beyond standard limits stated in the by-law.
 2. Cost for this service shall not include costs for items or work which will become part of a permanent or regular service within twelve months.
 3. The percentage to be levied is established and adjusted from time to time by the Town Council.
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