

**THE CORPORATION OF THE CITY OF IQALUIT, NUNAVUT**

**BYLAW No. 699**

**EXEMPTION FROM PROPERTY TAXATION**

A bylaw of the municipal corporation of the City of Iqaluit, Nunavut authorizing the City to exempt certain properties from taxation pursuant to the provisions of the *Property Assessment and Taxation Act (Nunavut)* Section 74.

**WHEREAS** the City of Iqaluit is authorized to exempt certain properties from taxation.

**NOW THEREFORE** the Council of the Municipal Corporation of the City of Iqaluit, in regular session duly assembled, hereby enacts as follows:

**SEVERABILITY**

If any provision of this bylaw is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this bylaw or any documents which form part of this bylaw or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

**SECTION 1 - SHORT TITLE**

This bylaw may be cited as the Tax Exempt Bylaw.

**SECTION 2 – PROVISIONS**

1. That the Council of Iqaluit adopts the specific exemptions as provided in the *Property Assessment and Taxation Act (Nunavut)* Section 74 (1) (2) (3) (4) (5); and as interpreted under Section 74 (2) of the aforesaid Act, in their entirety.
2. That the properties listed on Schedule “A” attached to and forming part of this bylaw are hereby granted exemption from taxation.
3. That future amendments to Schedule “A” shall be made at the annual review of the assessment roll, or at the time of a general revision of the assessment roll, in accordance with the provision of Section 74 of the *Property Assessment and Taxation Act (Nunavut)*; such amendments shall be subject to appeal to the Iqaluit Board of Revision.

**SECTION 3 – REPEAL**

1. That Bylaw No. 690 is hereby repealed.

**SECTION 4 – EFFECTIVE DATE**

1. That this Bylaw shall become effective on the Third and Final Reading.

**THIS BYLAW READ** a First Time this 23<sup>rd</sup> day of February, 2010, AD.

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David Ell  
Deputy Mayor

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John Hussey  
Chief Administrative Officer

**THIS BYLAW READ** a Second Time this 23<sup>rd</sup> day of February, 2010, AD.

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David Ell  
Deputy Mayor

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John Hussey  
Chief Administrative Officer

**APPROVED** by the Minister of Community and Government Services this 2<sup>nd</sup> day of  
March, 2010, AD.

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Minister  
Community and Government  
Services

**THIS BYLAW READ** a Third and Final Time this 9<sup>th</sup> day of March, 2010, AD.

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David Ell  
Deputy Mayor

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John Hussey  
Chief Administrative Officer

**SCHEDULE “A”**

**BYLAW No. 699**

**Properties Exempt from Taxation**

| <b>LOT</b>           | <b>BLOCK</b> | <b>PLAN</b> | <b>NAME</b>                          | <b>DESCRIPTION</b>   |
|----------------------|--------------|-------------|--------------------------------------|--|
| 246<br>PORTION       |              | 644         | Spiritual Assembly of Bahai          | Church and Parish Hall portion of property only (does not include residential portion) |
| 31 REM<br>PORTION    |              | 674         | Bishop of the Arctic                 | Church and Parish Hall portion of property only (does not include residential portion) |
| 5<br>PORTION         | 11           | 1986        | Bishop of the Arctic                 | Church and Parish Hall portion of property only (does not include residential portion) |
| 5<br>PORTION         | 91           | 2917        | Roman Catholic Episcopal Corporation | Church and Parish Hall portion of property only (does not include residential portion) |
| 4<br>PORTION         | 60           | 2759        | Pentecostal Assemblies of Canada     | Church and Parish Hall portion of property only (does not include residential portion) |
| 515 & 516<br>PORTION |              | 914         | Royal Canadian Legion                | Daycare Centre portion only (does not include residential portion)                     |
| 3<br>PORTION         | 60           | 2874        | Iqaluit Childcare Association        | Daycare Centre portion only (does not include residential portion)                     |
| 735                  |              | 1706        | Nunatta Sunakkutaangit Museum        | Museum   |
| 506                  |              | 914         | Kisarvik Society                     | Music Society Studio   |
| 12                   | 40           | 2208        | Association Francophone D'Iqaluit    | Francophone Centre   |
| 1<br>PORTION         | 41           | 2654        | Royal Canadian Legion                | Cadet Hall portion of property ONLY  |
| 518                  |              | 914         | Qikiqtaaluk Corporation              | Daycare Centre   |
| 18<br>portion 14     |              | 1216        | Coman Arctic Ltd.                    | Portion of Building #1127 occupied by Atii Fitness Society; 35% of total building      |
|                      |              |             |                                      |  |