THE MUNICIPAL CORPORATION OF THE CITY OF IQALUIT,
NUNAVUT BY-LAW No. 1001

PROPERTY TAX EXEMPTION BYLAW

A By-law of the Municipal Corporation of the City of Iqaluit.

WHEREAS the *Cities, Towns and Villages Act* R.S.N.W.T. 1988, c-8, s PART III By-Laws 54 (1) The power of a council to make by-laws is subject to all Acts and regulations of Nunavut and Canada unless an Act or regulation expressly states otherwise

WHEREAS Council wishes to enact a Property Tax Exemption By-law;

WHEREAS the *Property Assessment and Taxation Act* (PATA) s.74(1) allows for the Council of a Municipal Taxation Area to, by By-Law, wholly or partly, exempt from taxation under this Act any type of assessed property described in subsection (2); and

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

1. REPEAL

This by-law Repeals Bylaw 914, 935 and 954 in their entirety.

2. DEFINITIONS

"Application" means an application for an exemption.

"CAO" means the Chief Administrative Officer.

"CFO" means the Chief Financial Officer for the city and currently means the Senior Executive Director of Corporate and Financial Services.

"Church" means a property that is used as a place of public worship except any portion of the land, improvement, or mobile unit that is used as a residence.

"Council" means the council of the City of Iqaluit.

"Eligible Organization" means a not-for-profit organization that is either a religious organization or a Society registered under the Societies Act that promotes activities that the City considers are in the public interest. These activities include, but are not limited to, the following: providing for the relief of poverty, the advancement of education, the advancement of religion, the operation of a daycare, the operation of a public museum, a shelter from family violence, the provision of Inuit counseling services, or other purposes that benefit the community in a way that are established by common law as charitable.

"Not-for-Profit Organization" means an organization that does not earn profit for its owners, and all moneys earned through the organization's activities or donations are used only for the purposes of the organization.

"Property Assessment and Taxation Act" means the territorial act governing the

assessment and taxation of property, specifically the *Official Consolidation of Property Assessment and Taxation Act,* C.S.Nu., c. P-130.

3. GENERAL PROVISION

1. As per City of Iqaluit By-Law 859, section 4.4, all Non-governmental Organizations, Not-for-profit Societies, Charitable and Religious Organizations must have a business license.
2. Further, Section 4.4 (i) states that Non-governmental Organizations, Not-for-profit Societies, Charitable or Religious Organizations, which are operated solely by volunteers, will not be required to pay an application fee as set out in Schedule "B" subsection (b) conditional upon such organization providing proof of same.

4. SPECIFIC EXEMPTION

1. The City of Iqaluit Council wishes to provide a property taxation exemption to all land, improvements or mobile units;
   (a) used for the purposes of a church, except for any land, improvement or mobile unit that is used as a residence; and
   (b) used by societies incorporated under the *Societies Act*, except for any land, improvement or mobile unit that is used as a residence.

2. The property that is being considered for an exemption if property tax must be:
   (a) owned by the eligible organization, or
   (b) if not owned by the eligible organization, the eligible organization must be liable for the property tax by virtue of a rental agreement, lease, or other contractual obligation, and this is specifically above and beyond the normal rent or lease amount specified in the lease or rental agreement.

5. APPLICATION PROCESS

1. An Eligible Organization that pays taxes or amounts on account of taxes on land, improvements or mobile units which are used for the purposes as described in 4 (1) above may make application to the City of Iqaluit for an exemption of such taxation:

   a) The eligible Organization must submit a completed prescribed application form to be accepted and processed by the City of Iqaluit;

   b) Once approved, the application for exemption must be renewed every year by filing a prescribed form confirming that the conditions that originally allowed for an exemption remain unchanged; and

6. APPROVAL OF APPLICATIONS

Every application will be reviewed by the CFO and approved as appropriate by the CFO.

7. APPEAL PROCESS

Every applicant whose application had been denied may appeal the decision of the CFO in writing. The decision of the CAO shall be final.

8. AMOUNT OF TAX EXEMPTION

1. For land, improvement and mobile units used as a church, except for any land, improvement or mobile unit that is used as a residence, the exemption is 100%.
2. For land, improvement and mobile units used by societies incorporated under the *Societies Act*, except for any land, improvement or mobile unit that is used as a residence, the exemption is 100%.

9. AGGREGATE LIMIT OF TAX EXMEPTIONS

There shall be an annual limit to the amount of property tax exemptions granted under this bylaw of $300,000.

10. REPORT TO COUNCIL

Twice a year, a report shall be presented to Council for their information showing how this By-Law is being administered. The report will provide the name of the eligible organization and the amount of the property tax exemption, as well a s a total of all property tax exemptions granted for the current fiscal year.

11. SEVERABILITY

If any provision or part of this By-law is declared by a court or a tribunal of competent jurisdiction to be illegal or inoperative, in whole or in part, or inoperative circumstances, the balance of the by-law, or in application in other circumstances, shall not be affected and shall continue to be in full force and effect.

12. CONFLICT WITH ANY OTHER BY-LAW

In the event of any conflict between and provision of this By-law and any other By-law heretofore passed, the provision of this By-law shall prevail.

13. EFFECTIVE DATE

This By-law shall come into force upon receiving third and final reading.

THIS BY-LAW READ a First Time this 28th day of January 2025, A.D.

Solomon Awa
Mayor

Steve England
Chief Administrative Officer

THIS BY-LAW READ a Second Time this 28th day of January 2025, A.D.

Solomon Awa
Mayor

Steve England
Chief Administrative Officer

THIS BY-LAW READ a Third and Final Time this 11th day of February 2025 A.D.

Solomon Awa
Mayor

Steve England
Chief Administrative Officer