

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

**BY-LAW No. 858**

**EXEMPTION FROM PROPERTY TAXATION**

A by-law 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 by-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law 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 by-law may be cited as the Tax Exempt By-law.

**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 by-law 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.

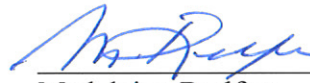
**SECTION 3 – REPEAL**

1. That By-laws 699, 720 and 732 are hereby repealed.

**SECTION 4 – EFFECTIVE DATE**

1. That this By-law shall become effective on the Third and Final Reading.

**THIS BY-LAW READ** a First Time this 12 day of June, 2018, AD.



\_\_\_\_\_  
Madeleine Redfern  
Mayor



\_\_\_\_\_  
Matthew Hamp  
A/Chief Administrative Officer

**THIS BY-LAW READ** a Second Time this 26 day of June, 2018, AD.

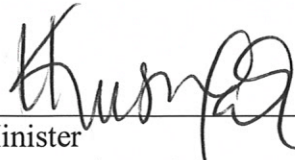


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Madeleine Redfern  
Mayor




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Matthew Hamp  
A/Chief Administrative Officer


**APPROVED** by the Minister of Community and Government Services this 5 day of September, 2018, AD.

  
Minister  
Community and Government  
Services

**THIS BY-LAW READ** a Third and Final Time this 9 day of October, 2018, AD.



  
Madeleine Redfern  
Mayor

  
Amy Elgersma  
A/Chief Administrative Officer

## SCHEDULE "A"

### BY-LAW No. 858

#### Properties Exempt from Taxation

LOT	BLOCK	PLAN	NAME	DESCRIPTION
246 PORTION		644	Spiritual Assembly of Bahai	Church and Parish Hall portion of property only (does not include residential portion)
31 REM PORTION		674	Bishop of the Arctic	Church and Parish Hall portion of property only (does not include residential portion)
5 PORTION	11	1986	Bishop of the Arctic	Church and Parish Hall portion of property only (does not include residential portion)
5 PORTION	91	2917	Roman Catholic Episcopal Corporation	Church and Parish Hall portion of property only (does not include residential portion)
4 PORTION	60	2759	Pentecostal Assemblies of Canada	Church and Parish Hall portion of property only (does not include residential portion)
515 & 516 PORTION		914	Royal Canadian Legion	Daycare Centre portion only (does not include residential portion)
3 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 PORTION	41	2654	Royal Canadian Legion	Cadet Hall portion of property ONLY
441		853	Qikiqtaaluk Properties	Daycare Centre
968		4134	Northern Lighthouse Ministries	Building 583
10	231	3591	Islamic Society of Nunavut	Building 4121
11	231	3591	Iqaluit Christian Fellowship	Building 4123