

THE CORPORATION OF THE CITY OF IQALUIT, NU

BY-LAW No. 861

PROPERTY CLASSES BY-LAW

A By-Law of the Municipal Corporation of the City of Iqaluit, Nunavut, to establish classes of property for assessment and taxation purposes passed pursuant to the provisions of the *Property Assessment and Taxation Act*, R.S.N.W.T., 1988, c. P-10 Section 15.

As it is in the public interest to establish classes of property for taxation and assessment purposes;

NOW, THEREFORE, THE COUNCIL OF THE MUNICIPAL CORPORATION OF THE CITY OF IQALUIT, at a duly assembled meeting, enacts as follows:

1. Short Title – This by-law may be cited as the Property Classes By-Law.

2. Definition:

In this by-law:

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| a) “improvement” | Has the meaning set out in Section 2 of the Property Assessment and Taxation Act;   |
| b) “land”        | Means physical land, whether or not covered by water or ice;  |
| c) “mobile unit” | Means a structure designed to provide living accommodation or other use, whether equipment with wheels or not, that is constructed or manufactured to be moved from one place to another by being towed or carried; |
| d) “parcel”      | Has the meaning set out in Section 1 of the <i>Property Assessment and Taxation Act</i> ; and   |
| e) “property”    | Means a parcel of land on which is located an improvement or mobile unit.   |

2. The following classes of property shall be established for taxation purposes:

a) Class 1 – comprised of:

- i) Commercial property principally used for the sale of goods or services; and
- ii) Vacant land zoned for commercial purposes;
- iii) Property zoned for commercial purposes and principally used for the sale of goods or services and multi-residential living units; and
- iv) Property zoned for commercial purposes and principally used for offices and multi-residential living units
- v) Vacant land zoned for commercial purposes

b) Class 2 – Comprised of:

- i) Industrial property principally used for manufacturing, processing or other industrial purposes; and
- ii) Vacant land zoned for industrial purposes;

- c) Class 3 – comprised of property principally used for the extraction of hydrocarbons;
- d) Class 4 – comprised of property principally used for the extraction of minerals, including mining and quarrying, but not the extraction of hydrocarbons;
- e) Class 5 – comprised of property principally used for a pipeline;
- f) Class 6 – comprised of property principally used for:
  - i) The production, transmission, delivery or furnishing of electricity;
  - ii) The transmission or distribution of closed circuit television or communications;
  - iii) A railway; or
  - iv) The distribution of natural gas primarily for retail sales to the public, but not including a pipeline;
- g) Class 7 – comprised of:
  - i) Property principally used for residential purposes where there is only one dwelling unit and that unit is not a mobile unit;
  - ii) Property that is vacant land and not zoned for commercial or industrial purposes; and
- h) Class 8 – comprised of property principally used for residential purposes, where there is only one dwelling unit and that unit is a mobile unit;
- i) Class 9 – comprised of property principally used for residential purposes, where the ration of dwelling units to the parcel on which the dwelling units are located is greater than one but less than 40 dwelling units per hectare;
- j) Class 10 – comprised of property principally used for residential purposes, where the ratio of dwelling units to the parcel on which the dwelling units are located is equal to or greater than 40 but less than 150 dwelling units per hectare;
- k) Class 11 – comprised of property principally used for residential purposes, where the ratio of dwelling units to the parcel on which the dwelling units are located is equal to or greater than 150 dwelling units per hectare.

3. By-Law #468 is hereby repealed.

THIS BY-LAW READ a First Time this 24 day of July, 2018 A.D.

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Mayor

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A/Chief Administrative Officer

THIS BY-LAW READ a Second Time this 14 day of August, 2018 A.D.

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Mayor

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A/Chief Administrative Officer

THIS BY-LAW READ a Third and Final Time this 28 day of August, 2018 A.D.

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Mayor

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A/Chief Administrative Officer