

THE CORPORATION OF THE CITY OF IQALUIT, NUNAVUT

BY-LAW No. 935

**NON PROFIT AND CHARITABLE ORGANIZATIONS
PROPERTY TAX RELIEF BY-LAW**

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 Non Profit Tax Relief 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 Council of Iqaluit adopts a Policy for Property Tax Relief Criteria for Non Profit and Charitable Organizations hereby attached as "Schedule A"
3. That the Council of Iqaluit sets an annual allocated amount of \$300,000 from the general tax revenue to support property tax relief applications received from community groups.
4. That the properties listed on Schedule "B" attached to and forming part of this by-law have :
 - submitted applications on the required formal Application Document,
 - met the mandatory policy requirements,
 - have had their application reviewed as per section 5 of the Policy
 - and received full or partial exemption from property taxation.
5. That Schedule "B" shall be amended twice per year on January 15 and July 15.

6. That the full or partial exemption provided by the City as per Schedule "B" 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

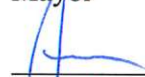
1. That By-laws 699, 732 and 858 are hereby repealed.

SECTION 4 - EFFECTIVE DATE

THIS BY-LAW READ a first time this 22nd day of March 2022.



Kenny Bell
Mayor

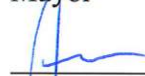


Amy Elgersma
Chief Administrative Officer

THIS BY-LAW READ a second time this 22nd day of March 2022



Kenny Bell
Mayor

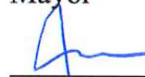


Amy Elgersma
Chief Administrative Officer

THIS BY-LAW READ a third and final time this 12th day of April 2022



Kenny Bell
Mayor




Amy Elgersma
Chief Administrative Officer



CITY OF IQALUIT COUNCIL POLICIES

SCHEDULE A

Policy Title: Property Tax Relief Criteria, Non-Profit and Charitable Organizations	Policy Number: CNCL 23-001
Authority: City Council	
Council Resolution/Motion Number: 23-39	
Mayoral Signature: Mayor Awa 	Effective Date: February 14, 2023

1. INTRODUCTION

The City of Iqaluit promotes fairness, transparency and equity. To ensure that all applications for full or partial property tax relief are reviewed objectively, it is necessary to have specific criteria for applications and evaluation.

2. PURPOSE

The purpose of this policy ('the Policy') is to establish criteria for applications and evaluation of property tax relief requests made by community groups and societies.

3. APPLICATION

This policy applies to any organization wishing to apply to the City of Iqaluit for full, or partial property tax relief, and governs the committee adjudicating all applications.

4. DEFINITIONS:

CITY means the Municipal Corporation of the City of Iqaluit.

ELIGIBLE APPLICANTS are community-based organizations in Iqaluit, be they charitable, educational, recreational, religious, or culturally focused, that are incorporated as a society under the Societies Act, and that operate for the common good of city residents, using monies earned to support the core mission of the organization, and not distributing profits to individuals.

RESTRICTION means access limitation based on age, gender, race, culture, ethnic origin, religious belief, sexual orientation, gender, property ownership, ability, or unreasonable fees or other prohibitive membership requirements. If participation in certain activities is limited due to safety, liability, or legal reasons, this does not make the property restricted.

MUNICIPAL PURPOSE means that services provided by the applicant align with the City of Iqaluit's Strategic Plan support the City's Wellness priorities, or provide services in the city that enhance the quality of life for all, especially youth, seniors, persons with disabilities, the homeless, and those facing other socio-economic disadvantages.

RESIDENCE means a permanent residence owned or ordinarily occupied by the applicant or resided in by an agent, employee, client or constituent of the property owner.

FULL EXEMPTION means a tax rate set at zero dollars.

PARTIAL EXEMPTION means a tax rate set as per Section 8(2) of the Policy, determined on the information provided by the eligible organization to the adjudicating committee as per Section 6 of the Policy.

PRIORITY COMMUNITY NEEDS are areas of focus as set by City Council and identified as programs and activities for and/or relating to: children and youth, families, elders, personal safety and wellness, mental wellness, homelessness, food security, spirituality, traditional knowledge and skills.

PROPERTY TAX EXEMPTION COMMITTEE means the committee appointed by the CAO to adjudicate applications and provide a recommendation to City Council.

SECONDARY COMMUNITY NEEDS are areas of focus as set by City Council and identified as programs and activities for and/or relating to: culture, nutrition, education, innovation, the arts, and literacy.

5. POLICY TERMS AND CONDITIONS

The City of Iqaluit reserves the right to change or alter this policy from time to time as may be deemed necessary.

6. PROCEDURE

1. Organizations interested in applying for tax relief must undertake the following:
 - a) Applications must be made on a formal application document
 - b) Applications may be made every four (4) years, and will not be automatically renewed beyond the four year timeframe.
 - c) Applications can be submitted to the City at any time; applications received January 1st to April 30th, inclusive may be considered for relief in that tax year, while applications received from May 1st to December 31st may be considered for tax relief in the following calendar year.
 - d) Applications must show proof of ongoing, active service delivery.
 - e) Applicant must include most recent Audited Financial Statements.
 - f) Applicants must provide proof of their good standing as a registered society under the Societies Act.
2. Applications shall be adjudicated against the criteria as set out in Section 7 of the Policy, by the Property Tax Exemption Committee, and a recommendation will be made to City Council for review and approval. Organizations shall be notified in writing of the official result of their application.
3. If property tax relief is granted, the applicant must provide audited financial reports by June 30th of each calendar year for which the property tax relief is in effect.
4. The organization must advise the City immediately of any disposition of assets that are properties in receipt of tax relief, either partial or full.

7. APPLICANT CRITERIA

1. An applicant seeking full or partial tax relief must meet at least two (2) of the following requirements, (a) to (g). The property must be:
 - a) Used for the purposes of a church, except for any land or unit used as a residence;
 - b) Approved as a childcare facility under Section 62 of the Child and Family Services Act;
 - c) Used for public museums or public libraries that are operated for the use and benefit of the general public and funded in whole or in part by the Government of Nunavut;
 - d) Used by a society incorporated under the Societies Act, except for any unit used as a residence that is a historic place under the Historical Resources Act or designated as a heritage resource by a city council.
2. When assessing applicants pursuant to partial or full tax relief, the City shall in addition consider the following criteria:
 - e) Support or provide social and community services to the public
 - f) Support arts and cultural activities of demonstrable benefit to the public.
 - g) Provide recreational activities that are not provided by the City's Recreation Department.
3. Further, to be considered for partial or full tax relief, applicants must meet all of the following criteria:
 - h) The applicant must demonstrate financial need in that paying all or part of the assessed tax bill would be detrimental to the delivery of the program(s) or service(s) provided by the organization.
 - i) Community and/or public access may not be restricted (per Section 4).
 - j) The applicant must be in good standing as a registered society incorporated under the Societies Act.
 - k) The applicant must not be indebted to the City in any way (e.g. Business Licence, Fines, tax arrears, etc.)
 - l) The property for which the application for full or partial tax relief is being made must be used for a charitable or benevolent purpose and must be owned and operated by a non-profit or charitable organization.

8. TAX EXEMPTION LEVELS

1. **Full Exemption** may be granted to those applicants whom the application process and criteria evaluation identify as providing a Primary Community Need, *and* aligns with the City's Municipal Purpose as set out in Section 4 that may or may not be offered by the City.
2. **Partial Exemption** may be granted to those applicants whom the application process and criteria evaluation identify as providing a Primary *or* Secondary Community Need, that may or may not be offered by the City.
 - a. **Partial Exemption Option**
 - i. 35% reduction in tax rate
 - ii. 50% reduction in tax rate
 - iii. 75% reduction in tax rate.

9. REFERENCED AUTHORITIES

1. Cities, Towns and Villages Act S.N.W.T. 2018, c.13 In Force January 8, 2019 SI-015-2018
Prohibition on exemption 133. (a), (b)

2. Property Assessment and Taxation Act, Consolidation Assessment Current To: 2012-05-13
Authority to exempt 74. (1) (b)
Specific exemptions 74. (2 (a) to (i)
Effect of partial exemption 74. (3) (a), (b)
By-laws 83. (a), (b.1), (d)

10. REVIEW HISTORY

Issued by:	Approved by:	Date: