

THE CORPORATION OF THE CITY OF IQALUIT, NUNAVUT

BYLAW #668

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 That Bylaw #293 and Bylaw Amendment #525 are hereby repealed.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 11 day of December, 2007, AD.

Elisapee Sheutiapik
Mayor

John Hussey
Chief Administrative Officer

THIS BYLAW READ a Second Time this 11 day of December, 2007, AD.

Elisapee Sheutiapik
Mayor

John Hussey
Chief Administrative Officer

APPROVED by the Minister of Community and Government Services this 20 day of
December, 2007, AD.

THIS BYLAW READ a Third and Final Time this ___day of _____, 2008, AD.

Elisapee Sheutiapik
Mayor

John Hussey
Chief Administrative Officer

SCHEDULE "A"

BYLAW #, 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
1		3604	Iqaluit Greenhouse Society	Greenhouse
518		914	Qikiqtaaluk Corporation	Daycare Centre
441		853	Qikiqtaaluk Corporation	Soup Kitchen; UNTIL SOUP KITCHEN VACATES BUILDING