



Information Regarding Unauthorized Occupants, Property Tax Assessment and Property Tax Invoicing

Did you know that even if someone has no title to a property, or a lease, they may still owe property taxes?

Each year, the Department of Municipal and Community Affairs sends by mail notices of assessment to assessed owners in the General Taxation Area (GTA).

These assessments result in property tax invoices so it is important that assessed owners know what this information means and how it will impact them.

What does 'assessed owners' mean?

When MACA performs their inspections and they identify a building on property with no title or lease, MACA investigates the owner of that building and they become the assessed owner for property tax purposes.

- Assessed owners do not necessarily have title/lease to the property that is being assessed.

What are the responsibilities of an assessed owner?

- If someone receives a notice of assessment from MACA, then it means that it has been determined that they are the assessed owner on a lot even if they have no title to it or a lease.
- It also means they will be getting a property tax invoice with the amount being calculated based on the value on that assessment.



What should someone do if they believe there is an error on the notice they have received?

- It is a responsibility for the assessed owner to ensure that their assessment is accurate and up to date which includes ensuring that the listed owner is correct.
- If an assessed owner does not agree with their property assessment, they can make a complaint to the Board of Revision.
- The deadline to do this is 45 days from the date MACA mailed the assessment notice.
- Details are located on the back of the Assessment Notice.
- The assessed owner can also call the MACA Assessment Office if they have any questions at: (867) 767-9175 x 21097.

What happens with the notice of assessment?

- MACA sends all of this information to the Department of Finance who prepares and mails the invoices to the assessed owners.

What are options for assessed owners in arrears with their property tax?

- The Department of Finance currently has the Property Tax Arrears Program (PTAP) that is designed to assist residents who have property tax or residential lease arrears in the General Taxation Area (GTA).
- PTAP can provide up to 100% interest assistance for property taxes that are more than 24 months in arrears provided that they enter into and honour a repayment agreement with the GNWT for the full principal on the account.
- Please contact the Department of Finance for further information at 1-800-661-0820, option 7 or at property_tax@gov.nt.ca. or you may also seek assistance about PTAP from Single Window Service Centres and Regional Lands Offices.

The General Taxation Area (GTA) is areas outside the Municipal Tax Areas (MTA).

The MTA is Yellowknife, Fort Smith, Hay River, Fort Simpson, Norman Wells. The GTA is everywhere else.