

THE CORPORATION OF THE TOWN OF FORT SMITH

BYLAW # 439

A BYLAW OF THE CORPORATION OF THE TOWN OF FORT SMITH, IN THE NORTHWEST TERRITORIES, TO PROVIDE PROPERTY TAX RELIEF FOR SENIOR CITIZENS AND DISABLED PERSONS, PURSUANT TO SECTION 2 OF THE SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF ACT S.N.W.T., 1989 (1) C.22

WHEREAS, the Council of the Corporation of the Town of Fort Smith, in the Northwest Territories, deems it to be in the public interest to provide property tax relief for senior citizens and disabled persons; and

WHEREAS, the Minister responsible for municipal and community affairs may pay to a municipality on behalf of a senior citizen or disabled person an amount equal to that specified in the bylaw;

NOW THEREFORE, the Council of the Corporation of the Town of Fort Smith, at a duly assembled meeting, enacts as follows:

Short Title

1. That this bylaw may be cited as to Senior Citizens and Disabled Persons Tax Relief Bylaw;

Definitions

2. (1) "dependant" means a person who, at any time within the relevant taxation period, is
 - (A) dependent upon the senior citizen or disabled person for support, and either
 - (i) the spouse of the senior citizen or disabled person who has cohabited with the senior citizen or disabled person for at least one year, or
 - (ii) a child, grandchild, niece, nephew, brother, sister, parent, grandparent, aunt or uncle of the senior citizen or disabled person, and who resides with him or her;
- (2) "disabled person" means an individual who at any time within the relevant taxation period
 - (A) is in receipt of a pension or allowance
 - (i) for a total disability or a partial disability of at least 25% under the Workers' Compensation Act,

- (ii) for a severe and prolonged disability under the Canada Pension Plan, or
 - (iii) for a disability of at least 50% under the War Veterans Allowance Act (Canada) or the Civilian War Pensions and Allowance Act (Canada); or
 - (B) produces a medical certificate satisfactory to the Minister responsible for municipal and community affairs indicating that the person suffers from a severe or prolonged disability and setting out the nature and extent of the disability;
- (3) "eligible property" means
- (A) a mobile unit, or
 - (B) a single family dwelling unit or a mobile unit, and the parcel of land within the meaning of the **Property Assessment and Taxation Act** upon which it is situated, where the land is owned by the same person who owns the single family dwelling unit or the mobile unit;
- (4) "senior citizen" means an individual who at any time during the relevant taxation period has attained the age of 65 years;
- (5) "taxes" means taxes levied by a municipal taxing authority under the **Property Assessment and Taxation Act** in respect of eligible property but does not include arrears, local improvement charges or interest charges.

Tax Relief

3. (1) Upon application to the Senior Administration Officer of the Town of Fort Smith as set forth in Schedule "A" attached hereto, a senior citizen or disabled person may be exempted from payment of 50% of the taxes levied against the eligible property upon which such senior citizen or disabled person resides, up to a maximum of \$600.00 in any taxation year;
- (2) The exemption referred to in Section 3 (1) above shall only be granted to a senior citizen or disabled person who resides in either a single family dwelling unit or a mobile home unit;
- (3) The exemption referred to in Section 3 (1) above shall not be granted to a senior citizen or disabled person who is part owner of the eligible property unless the other part owner or all other part owners are senior citizens or disabled persons or dependents of the senior citizens or disabled persons.
4. No exemption shall be granted in respect to arrears, local improvement charges or interest charges.

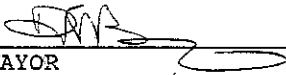
Repeal

5. That Bylaw #408 is hereby repealed.

READ A FIRST TIME THIS 4 DAY OF DECEMBER, 1990 A.D.

READ A SECOND TIME THIS 4 DAY OF DECEMBER, 1990 A.D.

READ A THIRD TIME THIS 18 DAY OF DECEMBER, 1990 A.D.


MAYOR


SENIOR ADMINISTRATIVE OFFICER

BYLAW #439

Schedule "A"

Application and Statutory Declaration

I, _____ of _____
(Name) (Street address)

in the Town of Fort Smith, do hereby apply for tax exemption under Bylaw #439 of the
Town of Fort Smith in respect to eligible property situated at

Lot _____, Plan _____

I declare that I have attained the age of sixty-five years or that I am a disabled person,
that I own or am a part owner of the above mentioned eligible property and that I
ordinarily reside in a single dwelling house or mobile unit situated on that land,

* and that any or all other part owners of the above mentioned eligible property is or are
my dependant(s) within the meaning of Bylaw #439.

* Deleted where inapplicable

Signature of Declarant

Declared before me at the
Town of Fort Smith,
Northwest Territories, on
_____, _____.

Commissioner for Oaths or Notary Public
My commission expires _____

For Official Use Only

Assessment/Roll # _____

Amount of Tax Exemption 50%

Total Assessed Value \$ _____

Total Tax Assessed \$ _____

Approved _____
Senior Administrative Officer