



**THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH
BY-LAW 898**

A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH, IN THE NORTHWEST TERRITORIES, TO ESTABLISH CLASSES OF PROPERTY FOR ASSESSMENT AND TAXATION PURPOSES, PASSED PURSUANT TO SECTION 15. (1) OF THE PROPERTY ASSESSMENT AND TAXATION ACT, BEING CHAPTER P-10, OF THE REVISED STATUTES OF THE NORTHWEST TERRITORIES 1988.

WHEREAS, the Council of the Municipal Corporation of the Town of Fort Smith, in the Northwest Territories, deems it to be in the public interest and is required by the provision of the Property Assessment and Taxation Act to establish classes of property for assessment and taxation purposes;

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

1. That this bylaw may be cited as the “Property Classification Bylaw”;
2. That the following classes of property be established:

A. Residential Developed

The residential developed classification shall be comprised of property tax rate codes 01T-Taxable Residential Developed, 31G-Crown Residential Developed, 51G-Federal Residential Developed, 71G-GNWT Residential Developed, 81M-Town Residential Developed, 91E-Exempt Residential Developed, and is described as:

- i. Land upon which improvements or mobile units are situated which is used principally for residential purposes;
- ii. Mobile units used principally for residential purposes;
- iii. Land that is not described in any other property class and upon which improvements are situated.

B. Residential Non-Developed

The residential non-developed classification shall be comprised of property tax rate codes 02T-Taxable Residential Vacant, 32G-Crown Residential Vacant, 52G-Federal Residential Vacant, 72G-GNWT Residential Vacant, 82M-Town Residential Vacant, 92E-Exempt Residential Vacant, and is described as:

- i. Vacant land zoned for residential purposes;
- ii. Vacant land that is not described in any other property class.

C. Commercial Developed

The commercial developed classification shall be comprised of property tax rate codes 03T-Taxable Commercial Developed, 33G-Crown Commercial Developed, 53G-Federal Commercial Developed, 73G-GNWT Commercial Developed, 83M-Town Commercial Developed, 93E-Exempt Commercial Developed, and is described as:

- i. Commercial developed land principally used for the sale of goods or services upon which improvements are situated.



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D. Commercial Non-Developed

The commercial non-developed classification shall be comprised of property tax rate codes 04T-Taxable Commercial Non-Developed, 34G-Crown Commercial Non-Developed, 54G-Federal Commercial Non-Developed, 74G-GNWT Commercial Non-Developed, 84M-Town Commercial Non-Developed, 94E-Exempt Commercial Non-Developed, and is described as:

- i. Vacant land zoned for commercial purposes.

E. Industrial Developed

The industrial developed classification shall be comprised of property tax rate codes 05T-Taxable Industrial Developed, 35G-Crown Industrial Developed, 55G-Federal Industrial Developed, 75G-GNWT Industrial Developed, 85M-Town Industrial Developed, 95E-Exempt Industrial Developed, and is described as:

- i. Industrial developed land principally used for manufacturing, processing, and or other industrial purposes upon which improvements are situated.

F. Industrial Non-Developed

The industrial non-developed classification shall be comprised of property tax rate codes 06T-Taxable Industrial Vacant, 36G-Crown Industrial Vacant, 56G-Federal Industrial Vacant, 76G-GNWT Industrial Vacant, 86M-Town Industrial Vacant, 96E-Exempt Industrial Vacant, and is described as:

- i. Vacant land zoned for industrial purposes.

G. Institutional Developed

The institutional developed classification shall be comprised of property tax rate codes 07T-Taxable Institutional Developed, 37G-Crown Institutional Developed, 57G-Federal Institutional Developed, 77G-GNWT Institutional Developed, 87M-Town Institutional Developed, 97E-Exempt Institutional Developed, and is described as:

- i. Institutional developed land principally used for schools, colleges, hospitals, senior citizen homes, correctional facilities, special/personal care facilities and other institutional used upon which improvements are situated.

H. Institutional Non-Developed

The institutional non-developed classification shall be comprised of property tax rate codes 08T-Taxable Institutional Non-Developed, 38G-Crown Institutional Non-Developed, 58G-Federal Institutional Non-Developed, 78G-GNWT Institutional Non-Developed, 88M-Town Institutional Non-Developed, 98E-Exempt Institutional Non-Developed, and is described as:

- i. Vacant land zoned for institutional purposes.

I. Recreational

The recreational classification shall be comprised of property tax rate codes 09T-Taxable Recreational, 39G-Crown Recreational, 59G-Federal Recreational, 79G-GNWT Recreational, 89M-Town Recreational, 99E-Exempt Recreational, and is described as:



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- i. Recreational property principally used for sports and cultural activities, including parks and playgrounds;
- ii. Vacant land zoned for recreational purposes.

J. Telecommunications

The telecommunication classification shall be comprised of property tax rate codes 10T-Taxable Telecommunications, 40G-Crown Telecommunications, 60G-Federal Telecommunications, 80G-GNWT Telecommunications, 90M-Town Telecommunications, and is described as:

- i. Land upon which an improvement is situated for the provision of telecommunication purposes.

K. Country Residential Developed

The country residential developed classification shall be comprised of property tax rate code 11T-Taxable Country Residential Developed, and is described as:

- i. Land upon which improvements or mobile homes are situated in the Bell Rock area, which is principally for residential purposes.

L. Country Residential Non-Developed

The country residential non-developed classification shall be comprised of property tax rate code 12T-Taxable Country Residential Non-Developed, and is described as:

- i. Vacant land zoned for country residential purposes.

M. Country Residential Mixed Use

The country residential mixed use classification shall be comprised of property tax rate code 13T-Taxable Country Residential Mixed Use, and is described as:

- i. Developed country residential land used in a combination of residential and commercial uses.

3. The Bylaw 589 is hereby repealed.

READ A FIRST TIME THIS _____ DAY OF _____, 2013, A.D.

READ A SECOND TIME THIS _____ DAY OF _____, 2013, A.D.

READ A THIRD TIME THIS _____ DAY OF _____, 2013, A.D.

MAYOR

SENIOR ADMINISTRATIVE OFFICER



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I hereby certify that this bylaw has been made in accordance with the requirements of the *Cities, Towns and Villages Act* and the bylaws of the Municipal Corporation of the Town of Fort Smith.

Senior Administrative Officer