



**SENIOR CITIZENS AND DISABLED PERSONS
PROPERTY TAX RELIEF POLICY**

PREAMBLE

The Government of Nunavut (GN), under the authority of the *Senior Citizens and Disabled Persons Property Tax Relief Act*, may provide disabled persons and senior citizens in the Municipal Tax Area in Nunavut with property tax relief by reducing the municipal tax burden on the owner occupying the home.

PRINCIPLES

To provide property tax relief of up to one hundred percent (100%) of property taxes levied on owner occupied residences.

Application

The council of a municipal taxing authority may, by by-law, exempt the eligible property of a senior citizen or disabled person from a part or all of the taxes, where the senior citizen or disabled person is the owner or part owner and resides on the property. For greater clarity, definitions of senior citizen and disabled person are set out in the Consolidation of *Senior Citizens and Disabled Persons Property Tax Relief Act*, S.NU. 2006, c.12, as amended by S. NU.2010, c.13.

DEFINITIONS

Disabled person

For the purpose of this policy, a disabled person, is an individual who at any time within the relevant taxation period is in receipt of a pension or allowance for a total disability or a partial disability of at least 25% under the *Workers' Compensation Act*, or for a severe and prolonged disability under the Canada Pension Plan, or a disability of at least 50% under the *War Veterans Allowance Act* (Canada) or the *Civilian War-related Benefits Act* (Canada), or who produces a medical certificate satisfactory to the Minister responsible for Community and Government Services indicating that the person suffers from a severe or prolonged disability and setting out the nature and extent of the disability.

Eligible property

For the purposes of this policy is defined as a mobile unit, a residential unit, or a parcel of land and a home or mobile unit, if the parcel of land falls within the meaning of the *Property Assessment and Taxation Act* and is owned by or leased by the same person who owns the unit.

Mobile unit

A mobile unit as defined in the *Property Assessment and Taxation Act*.

Residential Unit

Property principally used for residential purposes that falls within Property Class 7(i) or Class 8 to Class 11 as established by section 13, or an equivalent class established by section 15 of the *Property Assessment and Taxation Act*.

Municipal Taxing Authority (MTA)

A municipal taxing authority as defined in the *Property Assessment and Taxation Act*.

Senior citizen

An individual who at any time during the relevant taxation period has attained the age of 65 years.

Taxes

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.

ROLES AND RESPONSIBILITIES

The council of a municipal taxing authority may, by by-law, exempt the eligible property of a senior citizen or disabled person from all or part of the taxes where the senior citizen or disabled person is the owner or part owner and ordinarily resides on the property.

The Minister responsible for Community and Government Services (CGS), or designate, may pay to the municipality on behalf of the senior citizen or a disabled person an amount equal to but not exceeding 100% of the property taxes levied.

PROVISIONS

Each complete application from a municipality must be fully supported and accompanied with copies of property tax notices for the eligible recipients and accompanied with an acceptable proof of eligibility.

Funding will be disbursed upon receipt and acceptance of a complete application from the municipality.

Financial Resources

Funding will be disbursed lump sum upon acceptance of the complete application.

Financial Resources required under this policy are conditional on approval by the Legislative Assembly and on the availability of funds in the appropriate budget.

PREROGATIVE OF CABINET

Nothing in this policy shall in any way be construed to limit the prerogative of Cabinet to make decisions or take action respecting the provision of Tax Relief, outside the provisions of this policy.

SUNSET CLAUSE

This policy shall be in effect from the date of the signature until March 31, 2017.

Premier