



Community and Government Services

SENIOR CITIZEN & DISABLED PERSONS PROPERTY TAX RELIEF POLICY

PREAMBLE

The Government of Nunavut (GN), under the authority of the *Senior Citizen 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 a property tax rebate 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 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, RSNWT 1988, c.50 (Supp.), as amended by SNWT 1995, c.11.

DEFINITIONS

Dependent

An individual who resides with a senior citizen or disabled person and who, at any time within the relevant taxation period, is a dependant on the senior citizen or disabled person, including a person who has cohabited with the senior citizen or disabled person for a least one year, or a child, grandchild, niece, nephew, brother, sister, parent, grandparent, aunt or uncle of the senior citizen or disabled person.

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 Pensions and Allowances Act (Canada), or 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 an setting out the nature and extend of the disability.

Eligible property

For the purposes of this policy is defined as a mobile unit, or a single family dwelling unit, or if a mobile unit or single family dwelling unit is situated on a parcel of land, within the meaning of the *Property Assessment and Taxation Act*, that is owned by or leased by the same person who owns the unit, the unit and the parcel of land.

General Taxation Area (GTA)

The general taxation area as defined in the Property Assessment and Taxation Act.

Mobile unit

A mobile unit as defined in 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 a part of the taxes where the senior citizen or disabled person is the owner and resides on the property. The council of a municipal taxing authority shall not exempt from taxes the eligible property of a senior citizen or disabled person who is a part owner of the eligible property unless the other part owner or all other part owners are senior citizens, disabled persons or dependants of the senior citizen or disabled person.

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 an invoice, 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, 2011.