

PROPERTY ASSESSMENT AND TAXATION ACT

R-009-2000

Registered with the Registrar of Regulations

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PROPERTY ASSESSMENT REGULATIONS, amendment

The Commissioner, on the recommendation of the Minister, under section 117 of the *Property Assessment and Taxation Act* and every enabling power, orders as follows:

1. The *Property Assessment Regulations*, R.R.N.W.T. 1990, c. P-7, as duplicated for Nunavut, are amended by these regulations.

2. The definitions "general assessment" and "general assessment year" in section 1 are repealed and the following is substituted:

"general assessment" means, in a municipal taxation area or the general taxation area, the assessment of

- (a) all assessable land, or
- (b) all assessable property other than land; (*évaluation générale*)

"general assessment year" means the assessment year in which a general assessment of assessable land or assessable property other than land is conducted. (*année d'évaluation générale*)

3. The following is added after section 1:

1.1 A general assessment may be conducted in one assessment year in respect of assessable land and in another assessment year in respect of assessable property other than land.

1.2 Notwithstanding the definition "base year" in section 1, 1997 is the base year for the 2000 general assessment year for the general taxation area.