

PROPERTY ASSESSMENT AND TAXATION ACT
**OFFICIAL CONSOLIDATION OF CERTIFICATE
OF TAX ARREARS REGULATIONS**
C.R.Nu. P-04-1990

(Consolidation date: May 25, 2022)

R.R.N.W.T. 1990,c.P-4

AS AMENDED BY

R-013-2022

In force May 25 2022

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A copy of a statute of Nunavut can be obtained from the Territorial Printer at the address below. The Annual Volumes of the Statutes of Nunavut and this consolidation are also available online at www.nunavutlegislation.ca.

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GLOSSARY OF TERMS USED IN CONSOLIDATIONS

Miscellaneous

c.	means "chapter".
CIF	means "comes into force".
NIF	means "not in force".
s.	means "section" or "sections", "subsection" or "subsections", "paragraph" or "paragraphs".
Sch.	means "schedule".

Citation of Acts

R.S.N.W.T. 1988,c.D-22	means Chapter D-22 of the <i>Revised Statutes of the Northwest Territories, 1988</i> .
R.S.N.W.T. 1988,c.10(Supp.)	means Chapter 10 of the Supplement to the <i>Revised Statutes of the Northwest Territories, 1988</i> . (Note: The Supplement is in three volumes.)
S.N.W.T. 1996,c.26	means Chapter 26 of the 1996 Annual Volume of the Statutes of the Northwest Territories.
S.Nu. 2002,c.14	means Chapter 14 of the 2002 Annual Volume of the Statutes of Nunavut.

Citation of Regulations and other Statutory Instruments

R.R.N.W.T. 1990,c.A-1	means Chapter A-1 of the <i>Revised Regulations of the Northwest Territories, 1990</i> .
R-005-98	means the regulation registered as R-005-98 in 1998. (Note: This is a Northwest Territories regulation if it is made before April 1, 1999, and a Nunavut regulation if it is made on or after April 1, 1999 and before January 1, 2000.)
R-012-2003	means the regulation registered as R-012-2003 in 2003. (Note: This is a Nunavut regulation made on or after January 1, 2000.)
SI-005-98	means the instrument registered as SI-005-98 in 1998. (Note: This is a Northwest Territories statutory instrument if it is made before April 1, 1999, and a Nunavut statutory instrument if it is made on or after April 1, 1999 and before January 1, 2000.)
SI-012-2003	means the instrument registered as SI-012-2003 in 2003. (Note: This is a Nunavut statutory instrument made on or after January 1, 2000.)

CERTIFICATE OF TAX ARREARS REGULATIONS

1. The Minister of Finance may approve the form for the certificate of tax arrears, which must include
- (a) the date the certificate is sent to the assessed owner;
 - (b) the name and mailing address of the assessed owner;
 - (c) the roll number;
 - (d) if applicable, the municipality where the property is located;
 - (e) a description of the parcel as follows:
 - (i) if the parcel has been registered under the *Land Titles Act*, the lot, block, plan or other description under which it has been registered;
 - (ii) if the parcel has not been registered under the *Land Titles Act*, the description of the land in a lease or other disposition issued under
 - (A) the *Territorial Lands Act* (Canada),
 - (B) the *Federal Real Property and Federal Immovables Act* (Canada), or
 - (C) the *Commissioner's Land Act*;
 - (iii) in any other case, a description of the parcel and its location;
 - (f) the total amount of tax arrears;
 - (g) the day on which the unpaid taxes have become arrears under the Act;
 - (h) the day by which the assessed owner must arrange for payment of the tax arrears to avoid further enforcement action;
 - (i) information on whom to contact to arrange for payment of the arrears;
 - (j) a notice that the certificate may be filed in the Nunavut Court of Justice if the property taxes and arrears remain unpaid 30 days after the date the certificate is sent to the assessed owner;
 - (k) if applicable, the day on which the property may be subject to a tax sale if the arrears remain unpaid;
 - (l) a notice about the procedure for applying for an instalment payment arrangement;
 - (m) a notice about the procedure to correct any errors and omissions in the tax roll; and
 - (n) the name and signature of the collecting authority.
- R-013-2022,s.2.

2. Where a collecting authority prepares a certificate of tax arrears for taxable property in which property taxes have not been paid for two or more years, the collecting authority shall attach to the certificate a document showing the calculation of the property taxes and arrears for each of those years.

SCHEDULE

Repealed, R-013-2022,s.3.