

PROPERTY ASSESSMENT AND TAXATION ACT  
**OFFICIAL CONSOLIDATION OF TAX EXEMPTION ORDER**  
C.R.Nu. P-09-1990

*(Consolidation date: May 25, 2022)*

**R.R.N.W.T. 1990,c.P-9**

**AS AMENDED BY**

R-012-2022

In force May 25, 2022

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Territorial Printer  
Legislation Division  
Department of Justice  
Government of Nunavut  
P.O. Box 1000, Station 550  
Iqaluit, NU X0A 0H0

Tel.: (867) 975-6305  
Fax: (867) 975-6189  
Email: [Territorial.Printer@gov.nu.ca](mailto:Territorial.Printer@gov.nu.ca)

## 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.)

## TAX EXEMPTION ORDER

1. The land, improvements and mobile units in the general taxation area exempt from taxation under the *Property Assessment and Taxation Act* are
- (a) land used for the purposes of a church as a cemetery to the extent of not more than 4 ha for each church;
  - (b) land used for the purposes of a church, other than as a cemetery or residence, that is owned and used by a religious denomination primarily for the purpose of public worship, to the extent of not more than 0.8 ha for each church;
  - (c) improvements and mobile units used for the purposes of a church, other than as a residence, that are owned, occupied and used by a religious denomination primarily for the purpose of public worship on land to which paragraph (b) applies;
  - (d) land, improvements and mobile units used by a health facility under the *Hospital Insurance and Health and Social Services Administration Act*;
  - (e) land, improvements and mobile units used by a hospital under the *Mental Health Act*;
  - (f) land, improvements and mobile units used for the purposes of a child care facility under the *Child and Family Services Act*;
  - (g) land, improvements and mobile units used for the purposes of a home for the aged;
  - (h) land used for public museums or public libraries that are operated for the use and benefit of the general public and funded in whole or in part by the Government of Nunavut, to the extent of not more than 0.8 ha for each museum or library;
  - (i) improvements and mobile units used for public museums or public libraries that are operated for the use and benefit of the general public and funded in whole or in part by the Government of Nunavut on land to which paragraph (h) applies;
  - (j) land used by societies incorporated under the *Societies Act* for a literary, scientific, patriotic, educational or charitable purpose, other than as a residence, to the extent of not more than 0.8 ha for each society;
  - (k) improvements and mobile units used by societies incorporated under the *Societies Act* for a literary, scientific, patriotic, educational or charitable purpose, other than as a residence, on land to which paragraph (j) applies; and
  - (l) land, improvements and mobile units used by societies incorporated under the *Societies Act* for the sole purpose of promoting recreational and social activities among the residents of a community.
- R-012-2022,s.2.

**Note:** On the day s.93 of the *Mental Health Act* (S.Nu. 2021,c.19) comes into force, paragraph 1(e) will be amended by replacing "hospital" with "health facility".

See R-012-2022,s.3(2).

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