

Chapter 22

AN ACT TO AMEND THE PROPERTY ASSESSMENT AND TAXATION ACT

(Assented to September 15, 2021)

The Commissioner, by and with the advice and consent of the Legislative Assembly, enacts as follows:

1. This Act amends the *Property Assessment and Taxation Act*.

2. (1) Section 1 is amended by adding the following definitions in alphabetical order:

"Inuit Owned Lands" has the same meaning as in the Nunavut Land Claims Agreement; (*terres inuit*)

"machinery and equipment" has the meaning set out in section 2.1; (*machinerie et équipement*)

(2) The definition of "parcel" in section 1 is amended by replacing the semi-colon at the end of paragraph (g) with a comma and adding the following after paragraph (g):

(h) except for the purposes of paragraph 4(3)(a), an area of land that is assigned as a taxable area under subsection 4(3);

(3) Deleted: 5th Legislative Assembly, September 14, 2021.

3. (1) Paragraph 2(1)(c) is repealed and replaced by:

(c) machinery and equipment, or another thing, forming an integral part of any activity on or use of land, whether or not it is mobile;

(2) Paragraph 2(2)(b) is amended by replacing "portable" with "mobile".

(3) Subsection 2(2) is amended by deleting "or" at the end of paragraph (b), and adding the following after paragraph (b):

- (b.1) machinery and equipment that is
 - (i) partially constructed or installed, or
 - (ii) not able or ready to operate;
- (b.2) machinery and equipment, or another thing, forming an integral part of a residential use or activity;
- (b.3) the following mobile machinery and equipment:
 - (i) wheel loaders,
 - (ii) wheel trucks and haulers,

- (iii) crawler-type shovels,
- (iv) backhoes,
- (v) bulldozers;
- (b.4) on Inuit Owned Lands only,
 - (i) anything referred to in subsection (1) which results from government or public activity,
 - (ii) outpost camps, or
 - (iii) non-commercial structures associated with wildlife harvesting or another traditional activity; or

4. The following is added after section 2:

Definition of "machinery and equipment"

2.1. (1) In this Act, "machinery and equipment" means materials, devices, fittings, installations, appliances, apparatus and tanks, including supporting foundations, footing and other prescribed things but excluding tanks used exclusively for storage, that form an integral part of an operational unit intended for or used in

- (a) manufacturing;
- (b) processing;
- (c) the production or transmission by pipeline of natural resources or products or by-products of that production;
- (d) the extraction or transportation of minerals;
- (e) a telecommunication system; or
- (f) an electric power system.

Whether affixed or not

(2) The definition under subsection (1) applies whether or not the machinery and equipment is affixed to land in such a manner that they would be transferred without special mention by a transfer, sale, lease or other disposition of land.

5. (1) Subsection 4(1) is amended by replacing the period at the end of subparagraph (j)(iii) with a semi-colon and adding the following after subparagraph 4(1)(j)(iii):

- (k) Inuit Owned Lands within municipalities except if
 - (i) they have improvements, or
 - (ii) they lie within a planned and approved subdivision and are available for development;
- (l) Inuit Owned Lands outside municipalities that do not have improvements;
- (m) Inuit Owned Lands outside municipalities that have improvements but have not been leased or otherwise demised, except for property within a taxable area assigned under subsection (3).

(2) The following is added after subsection 4(2):

Taxable area

(3) If Inuit Owned Lands outside municipalities have improvements but have not been leased or otherwise demised, an assessor shall assign a taxable area that includes the improvements and is the lesser of

- (a) the area of the parcel of Inuit Owned Lands on which the improvements are located; and
- (b) four times the total ground area of the improvements.

6. The following is added after subsection 19(7):

Inuit Owned Lands

(8) For greater certainty, Inuit Owned Lands must be recorded in an assessment roll in the name of the Designated Inuit Organization that owns the fee simple estate.

7. (1) Subsection 20(1) is amended by replacing "subsections (2) and (3)" with "this section".

(2) The following is added after subsection 20(1):

Inuit Owned Lands

(1.1) For greater certainty, subsection (1) applies to Inuit Owned Lands.

(3) The following is added after subsection 20(3):

Mineral interests

(4) If the fee simple estate of the assessed owner of a parcel does not include ownership of hydrocarbons or other minerals existing within, under or upon the parcel, any improvements used or occupied in relation to another person's interest in the hydrocarbons or other minerals must be recorded in an assessment roll in the name of the other person.

Application

(5) If the fee simple estate of the assessed owner of a parcel includes ownership of some hydrocarbons or other minerals existing within, under or upon the parcel, subsection (4)

- (a) does not apply with respect to those hydrocarbons or other minerals; but
- (b) applies with respect to any other hydrocarbons or other minerals.

Crown or Government of Nunavut

(6) Subsection (4) applies

- (a) with respect to an interest of the Crown in right of Canada only if no other person has an interest in the hydrocarbons or other minerals; and

- (b) with respect to an interest of the Government of Nunavut or the Commissioner only if no person other than the Crown in right of Canada, the Government of Nunavut or the Commissioner has an interest in the hydrocarbons or other minerals.

8. (1) Subsection 27(1) is repealed and replaced by:

Notice mailed

27. (1) Within 21 days after the Director sends the certified assessment roll, first revision, to the appropriate authority pursuant to subsection 26(2), one of the following shall cause a notice of assessment to be mailed to each person described in subsection (2) at the address shown on the certified assessment roll, first revision:

- (a) the Director, in the case of assessed property in the general taxation area;
- (b) the senior administrative officer, in the case of assessed property in a municipal taxation area.

(2) The following is added after subsection 27(2):

Additional person

(2.1) An assessed owner may request, in writing, that the Director or the senior administrative officer, as the case may be, send a copy of a notice of assessment to another person at a specified address.

Director's response

(2.2) Upon receiving a request under subsection (2.1), the Director or senior administrative officer shall send the other person a copy of the notice of assessment as soon as practicable.

No further recipients

(2.3) For greater certainty, the Director or senior administrative officer may not send the notice of assessment or a copy of it to any person other than those described in subsections (2) and (2.1).

(3) Paragraph 27(3)(d) is amended by replacing "the date the notice is mailed" with "the date of mailing indicated on the notice".

9. (1) Paragraph 28(2)(a) is amended by replacing "in the locations and in the manner that the Director considers appropriate" with "in the prescribed manner".

(2) Paragraph 28(2)(b) is amended by

- (a) **replacing "in the locations and in the manner that the council of the municipal taxing authority directs" with "in the manner that the council of the municipal taxing authority establishes by by-law"; and**
- (b) **by replacing "direction" with "by-law".**

10. Deleted: 5th Legislative Assembly, September 14, 2021.

11. The following is added after subsection 31(2):

Continuation after expiry of term

(2.1) Except in the case of revocation for cause or resignation, a member of a board of revision whose appointment has expired or been revoked

- (a) may continue to participate in any complaint proceedings in which they participated while they were a member; and
- (b) is deemed, for the purposes of that participation, to continue to be a member of the board of revision.

12. Deleted: 5th Legislative Assembly, September 14, 2021.

13. Deleted: 5th Legislative Assembly, September 14, 2021.

14. Deleted: 5th Legislative Assembly, September 14, 2021.

15. (1) Subsection 40(1) is amended by

- (a) replacing "subsections (2) and (3)" with "subsections (2) to (3)";
- (b) Deleted: 5th Legislative Assembly, September 14, 2021.

(2) The following is added after paragraph 40(1)(c):

- (c.1) the taxable area assigned under subsection 4(3);

(3) Subsections 40(2) to (5) are repealed and replaced by:

Content of complaint

(2) A complaint under subsection (1) must be made by a written notice stating

- (a) the name and address of the complainant;
- (b) the email address or telephone number, or both, of the complainant;
- (c) the location of the assessed property in respect of which the complaint is made, including
 - (i) its legal description, or
 - (ii) its code or identifying number on the assessment roll;
- (d) the complaint and all the reasons for it, including all details;
- (e) the remedy or direction sought, including all details; and
- (f) if the remedy sought includes a lower assessed value, the exact assessed value that is sought.

Failure to respond to written request

- (2.1) A person may not make a complaint respecting a matter if
- (a) an assessor required the person to provide information or an explanation respecting that matter under section 111;
 - (b) the requirement was made in writing and was mailed to the person; and
 - (c) the person did not substantively respond to the requirement within
 - (i) 45 days after the date of mailing indicated on the written requirement, or
 - (ii) a longer time indicated by the assessor on the written requirement.

Exception to time-limit

(2.2) If the complainant is able to demonstrate, by production of a postmark, that a written requirement under subsection (2.1) was in fact sent after the date of mailing indicated on the notice of assessment, the 45 day limit in paragraph (2.1)(c)(i) is counted from the date on the postmark rather than the date of mailing indicated on the notice of assessment.

Time limit

(3) Subject to subsection 29(3), no complaint shall be heard by a board of revision unless the notice of complaint is received by the secretary of the board of revision before the later of the following days:

- (a) the day, if any, established
 - (i) by regulation, in the case of the general taxation area, or
 - (ii) by by-law, in the case of a municipal taxation area;
- (b) the day that is 45 days after the date of mailing indicated on the notice of assessment for the assessed property that is the subject of the complaint.

Exception to time-limit

(3.1) If the complainant is able to demonstrate, by production of a postmark, that a notice of assessment was in fact sent after the date of mailing indicated on the notice of assessment, the 45 day limit in paragraph (3)(b) is counted from the date on the postmark rather than the date of mailing indicated on the notice of assessment.

Date of mailing

(4) The Director or a senior administrative officer shall, on the request of the secretary of the relevant board of revision, provide a copy of a notice of assessment indicating the date of mailing.

Copy of notice

(5) The secretary of a board of revision shall send a copy of the notice of complaint to the appropriate authority.

16. Section 41 is amended by

- (a) **renumbering it as subsection 41(1); and**
- (b) **adding the following after subsection (1):**

Matters in original complaint

(2) A board of revision may not hear or consider any matter that was not included in the original complaint made under section 40.

17. Deleted: 5th Legislative Assembly, September 14, 2021.

18. Section 43 is repealed and replaced by:

Request of assessor

43. (1) An assessor may request a board of revision to correct any matter that could have been the subject of a complaint under section 40 any time before or during the sittings of the board of revision.

Invitation to make representations

(2) On receipt of a request under subsection (1), the secretary of the board of revision shall notify the assessed owner of the request and invite the assessed owner to make representations.

Adequate notice

(3) The board of revision may make a decision on the request of the assessor, if the board of revision is satisfied that the assessed owner has received adequate notice of the request of the assessor and

- (a) has no objection to the change or correction being made to the certified assessment roll, first revision; or
- (b) does not wish to make representations.

Inadequate notice

(4) The board of revision shall refuse the request of the assessor, if it is not satisfied that

- (a) notice under subsection (2) has been received, or that the notice was adequate; or
- (b) the assessed owner will have sufficient time to prepare representations.

19. Deleted: 5th Legislative Assembly, September 14, 2021.

20. (1) Deleted: 5th Legislative Assembly, September 14, 2021.

(2) Deleted: 5th Legislative Assembly, September 14, 2021.

(3) Deleted: 5th Legislative Assembly, September 14, 2021.

(4) Deleted: 5th Legislative Assembly, September 14, 2021.

(5) The following is added after subsection 45(2)(f):

- (f.1) determine whether a complaint was made within the time-limit described in subsections 40(3) and (3.1);

(6) Deleted: 5th Legislative Assembly, September 14, 2021.

(7) The following is added after subsection 45(2):

Date of mailing

(2.1) A decision of a board of revision under this Part must indicate the date of mailing of the decision.

(8) Deleted: 5th Legislative Assembly, September 14, 2021.

(9) Deleted: 5th Legislative Assembly, September 14, 2021.

21. Deleted: 5th Legislative Assembly, September 14, 2021.

22. The following is added after subsection 47(2):

Partial second revision

(3) If there are complaints or requests pending before a board of revision, the Director may prepare a partial certified assessment roll, second revision that

- (a) includes the assessments in the certified assessment roll, first revision, that are either not subject to such a complaint or request or that have been entered in accordance with subsection (1); but
- (b) does not include the assessments that are still subject to such a complaint or request.

Updating partial second revision

(4) If a partial certified assessment roll, second revision, has been prepared by the Director under subsection (3), the Director must update it as complaints or requests are resolved by the board of revision.

Effect of partial second revision

(5) A reference to a "certified assessment roll, second revision" in this Act includes a reference to a partial certified assessment roll, second revision, with respect to the assessments included in it.

23. The following is added after subsection 49(2):

Continuation after expiry of term

(3) Except in the case of revocation for cause or resignation, a member of the Tribunal whose appointment has expired or been revoked

- (a) may continue to participate in any appeal proceedings in which they participated while they were a member; and
- (b) is deemed, for the purposes of that participation, to continue to be a member of the Tribunal.

24. Section 57 is renumbered subsection 57(1) and the following added after subsection 57(1):

Teleconference

(2) Meetings and hearings of a board of revision or the Tribunal may be held in person, by telephone, or by another technology that allows for a simultaneous voice conversation.

25. Deleted: 5th Legislative Assembly, September 14, 2021.

26. (1) Subsections 64(1) to (4) are repealed and replaced by:

Notice of appeals – board of revision decisions

64. (1) Subject to subsections (2) to (3), the following may appeal a decision of a board of revision, or the refusal or neglect of a board to make a decision, to the Tribunal:

- (a) the council of a municipal or settlement corporation;
- (b) a complainant to a board of revision;
- (c) the Director;
- (d) any other person affected by a decision of a board of revision.

Content of appeal

(2) An appeal under subsection (1) must be made to the Tribunal by a written notice stating

- (a) the name and address of the appellant;
- (b) the email address or telephone number, or both, of the appellant;
- (c) the location of the assessed property in respect of which the appeal is made, including
 - (i) its legal description, or
 - (ii) its code or identifying number on the assessment roll;
- (d) the appeal and all the reasons for it, including all details;
- (e) the remedy or direction sought, including all details; and
- (f) if the remedy sought includes a lower assessed value, the exact assessed value that is sought.

Limit on appeals

(2.1) A notice under subsection (2) with respect to the appeal of a decision of a board of revision may only include matters that were included in

- (a) the original complaint made under section 40; or
- (b) the decision of the board of revision.

Time limit

(3) No appeal shall be heard by the Tribunal unless the notice of appeal is received by the secretary of the Tribunal before

- (a) the day that is 45 days after the date of mailing indicated on the decision that is the subject of the appeal; or
- (b) if there is no decision, 45 days after the last date the board of revision heard a complaint during its sittings.

Exception to time-limit

(3.1) If the appellant is able to demonstrate, by production of a postmark, that a decision was in fact sent after the date of mailing indicated on the decision, the 45-day limit in paragraph (3)(a) is counted from the date on the postmark rather than the date of mailing indicated on the decision.

Date of mailing

(4) The secretary of a board of revision shall, on the request of the secretary of the Tribunal, provide a copy of a decision indicating the date of mailing.

27. The following is added after subsection 65(2):

Matters in original notice

(3) The Tribunal may not hear or consider any matter that was not included in the original notice made under section 64.

28. (1) The following is added after paragraph 66(1)(a):

- (a.1) determine whether an appeal was made within the time-limit described in subsections 64(3) and (3.1);

(2) Deleted: 5th Legislative Assembly, September 14, 2021.

(3) The following is added after subsection 66(2):

Date of mailing

(2.1) The written notice under subsection (2) must indicate the date of mailing of the decision.

29. (1) Subsection 69(1) is amended by replacing "the date of mailing of the decision" with "the date of mailing indicated on the written notice of the decision".

(2) The following is added after subsection 69(1):

Exception to time-limit

(1.1) If the appellant is able to demonstrate, by production of a postmark, that a decision was in fact sent after the date of mailing indicated on the decision, the 45-day limit in subsection (1) is counted from the date on the postmark rather than the date of mailing indicated on the decision.

30. The following is added after subsection 72(3):

Partial assessment roll, final revision

(4) If the Director transmits, as the assessment roll, final revision, a partial certified assessment roll, second revision, prepared under subsection 47(3), the Director must transmit an updated assessment roll, final revision, each time an update is made in accordance with subsection 47(4).

31. Subsection 75(1) is repealed and replaced by:

Mill rates

75. (1) Every calendar year, the Minister of Finance shall, by order, establish the following for the purpose of raising a property tax to fund local government services and improvements within the general taxation area:

- (a) a general mill rate for each property class in the general taxation area;
- (b) an education mill rate for all assessed property in the general taxation area.

32. (1) The following is added after subsection 82(4):

No merger

(4.1) Despite any other law, a chattel real or personal on which a special lien is constituted under this section does not merge with a fee simple estate.

Exceptions

(4.2) Subsection (4.1) does not apply

- (a) to a parcel whose assessed owner is the Crown in right of Canada, the Commissioner, the Government of Nunavut or a municipal corporation; or
- (b) when the fee simple estate is sold or transferred by the Crown in right of Canada, the Commissioner, the Government of Nunavut or a municipal corporation to the owner of the chattel real or personal.

(2) Subsection 82(9) is amended by deleting "or" at the end of paragraph (a), replacing the period at the end of paragraph (b) with "; or" and adding the following after paragraph (b):

- (c) subject to subsection (10), Inuit Owned Lands.

(3) The following is added after subsection 82(9):

Certain interests on Inuit Owned Lands

(10) A special lien referred to in this section applies to

- (a) improvements, mobile units, pipelines, works and transmission lines that are recorded in an assessment roll in the name of a person other than the owner of the fee simple estate of Inuit Owned Lands or their agent designated under paragraph 19(1)(b); and
- (b) chattels real and personal on Inuit Owned Lands, regardless of the owner.

33. The following is added after section 82:

Action for sale

82.1 (1) A special lien under section 82 may be realized by the Commissioner or the municipal taxing authority by action for sale of any improvements, mobile units, pipelines, works and transmission lines that can be removed from the parcel.

Conversion to personal debt

(2) Subject to subsections (3) and (4), property taxes or supplementary property taxes owing with respect to an improvement, mobile unit, pipeline, works or transmission line that constitute a special lien under section 82 also constitute a debt owed jointly and severally to the Commissioner or the municipal taxing authority by

- (a) persons who substantially destroy the improvement, mobile unit, pipeline, works or transmission line; and
- (b) persons who beneficially use the improvement, mobile unit, pipeline, works or transmission line after the person who owes the taxes
 - (i) abandons the improvement, mobile unit, pipeline, works or transmission line, or
 - (ii) in the case of a corporation, is dissolved or ceases carrying on business in Nunavut.

Exception

(3) Subsection (2) does not apply if

- (a) the destruction or use is required by law;
- (b) the destruction or use is in the public interest and has been authorized by
 - (i) in the general taxation area, an order of the Minister of Finance, or

- (ii) in a municipal taxation area, a by-law of its council; or
- (c) the special lien has been extinguished under an enactment of Nunavut or Canada.

Exception

(4) When employees or agents of a person participate in the destruction or use referred to in subsection (2) in the course of their employment or agency relationship,

- (a) the employees and agents are not personally liable for the debt referred to in that subsection;
- (b) the employer or principal is liable for the debt referred to in that subsection unless they are also an agent to which paragraph (a) applies.

34. (1) Subsection 97.1(1) is amended by repealing the definitions of "parcel" and "taxable property" and adding the following definitions in alphabetical order:

"Commissioner's land" means land in the general taxation area to which the *Commissioner's Land Act* applies; (*terres domaniales*)

"sellable property" means

- (a) subject to subsection (4), a parcel registered under the *Land Titles Act* and any improvements located on it, if the parcel is recorded in the tax roll in the name of a person referred to in paragraph 19(1)(a) or (b); or
- (b) as determined by subsection (2) and (3), either or both
 - (i) a parcel that is Commissioner's land or owned by a municipal taxing authority, where the Commissioner or the municipal taxing authority has granted a leasehold interest in the parcel that is registered under the *Land Titles Act*, and any improvements located on the parcel, including any improvements owned by the leaseholder or a transferee of the leaseholder, or
 - (ii) a leasehold interest referred to in subparagraph (i) and any improvements located on the parcel in respect of which the leasehold interest is granted, including improvements that are owned by the leaseholder or a transferee of the leaseholder; (*propriété vendable*)

"taxable property" means taxable property as defined in section 1 and, if applicable, includes the sellable property on which it is located. (*propriété imposable*)

(2) Subsections 97.1(2) to (4) are repealed and replaced by:

Sellable property: references to Commissioner's lands or municipals lands

(2) A reference to a sellable property in this Part shall, where the Commissioner has granted a leasehold interest in Commissioner's lands or a municipal taxing authority

has granted a leasehold interest in a parcel it owns, and the leasehold interest is registered under the *Land Titles Act*, be construed,

- (a) in the following contexts, as a reference to the sellable property described in subparagraph (b)(i) of the definition of "sellable property", which includes the parcel of Commissioner's land or the parcel owned by the municipal taxing authority:
 - (i) the location, possession, assessment or taxation of the sellable property, including the existence of and responsibility for arrears of property taxes,
 - (ii) the condition of and access to sellable property; and
- (b) in the following contexts as a reference to the sellable property described in subparagraph (b)(ii) of the definition of "sellable property", which includes the leasehold interest in the parcel, for the purpose of permitting the taxing authority to sell that sellable property to collect the arrears payable in respect of the sellable property which includes the parcel of Commissioner's lands or the parcel owned by the municipal taxing authority:
 - (i) the sale, purchase or redemption of the sellable property,
 - (ii) the transfer of title to and extinguishment of interests, estates, encumbrances or claims in or against the sellable property,
 - (iii) the registration of a tax payment lien on the sellable property.

Sellable property: leases on tax arrears list

(3) If a taxing authority is required under this Part to identify the taxable property for which arrears are payable in a tax arrears list or to add or remove such a property to or from the tax arrears list, the taxing authority shall also identify, add or remove, as the case may be, the sellable property described in subparagraph (1.1)(b)(ii), which includes the leasehold interest that may be sold by the taxing authority.

Inuit Owned Lands are not sellable property

(4) Inuit Owned Lands are not sellable property under this Part.

Municipal Lands

(4.1) For greater certainty, any sale or other disposition under this Part of a leasehold interest in Commissioner's lands that are Municipal Lands as defined in Article 14 of the Nunavut Land Claims Agreement is subject to the requirements of that Article.

35. (1) The following provision are amended by replacing "taxable property" with "sellable property" wherever it appears:

- (a) the definition of "purchaser" in subsection 97.1(1);**
- (b) subsection 97.2(5);**
- (c) paragraph 97.2(6)(d);**

- (d) paragraph 97.3(3)(b);
- (e) sections 97.51 to 97.93.

(2) The portion of subsection 97.3(3) preceding paragraph (a) is amended by replacing "the taxable property" with "a sellable property".

36. Paragraph 97.2(6)(d) is amended by adding "in the case of sellable property," before "advises".

37. The following is added after subsection 97.4(1):

Leasehold interest

(1.1) For greater certainty, the reference to "taxable property" in paragraph (1)(c) includes a reference to the leasehold interest described in subparagraph (b)(ii) of the definition of "sellable property".

38. Subsection 97.51(1) is amended by replacing "Where" with "When, with respect to sellable property,".

39. Deleted: 5th Legislative Assembly, September 14, 2021.

40. The following is added after subsection 114:

Date of mailing approximate

(4) In this Act, if the date of mailing of a decision or other document must be included in it, the date may be approximate, and neither the decision or other document nor the date of mailing indicated on it is affected by the fact that the decision or other document is in fact mailed before or after that date.

41. Deleted: 5th Legislative Assembly, September 14, 2021.

42. The following is added after paragraph 117(1)(b):

- (b.1) prescribing things for the purposes of subsection 2.1(1);
- (b.2) respecting the manner of giving public notice under paragraph 28(2)(a);
- (b.3) establishing the deadline to make complaints under section 40;

Miscellaneous amendments and repeal of spent provisions

43. Each provision listed in Column 1 of the Schedule to this Act is amended by striking out the words set out in the same row of Column 2 and substituting the words set out in the same row of Column 3.

44. The French versions of subsections 37(2) and 52(2) are amended by deleting "des Territoires du Nord-Ouest".

45. The French version of subsection 97.89(1) is repealed and replaced by:

Enregistrement

97.89. (1) Le registrateur des titres de biens-fonds délivre un certificat de titre en vertu de la *Loi sur les titres de biens-fonds* au nom de l'acheteur de la propriété imposable si aucun certificat d'affaire en instance relativement à la vente n'est déposé auprès du bureau des titres de biens-fonds approprié:

- a) lors de la présentation pour enregistrement de l'acte de vente mentionné à l'article 97.88, que le registrateur des titres de biens-fonds estime satisfaisant;
- b) lorsque l'acheteur se conforme aux exigences d'enregistrement prévues à la *Loi sur les titres de biens-fonds*.

46. Sections 119, 120, 122 to 129, 131, 132, and 134 to 137 are repealed.

Coordinating provision

47. On the latter of the coming into force of section 143 of the *Legislation Act*, introduced as Bill 37 in the Second Session of the Fifth Legislative Assembly, and the coming into force of subsection 2(1) of this Act,

- (a) the definition of "Inuit Owned Lands" in section 1 of the Act is amended by deleting "Land Claims";
- (b) subsection 82.1(1) of the Act is amended by replacing "Commissioner" with "Minister of Finance";
- (c) subsection 82.1(2) of the Act is amended by replacing "Commissioner" with "Government of Nunavut" and
- (d) subsection 97.1(4.1) is amended by deleting "Land Claims".

Transitional

48. (1) In this section,

"previous Act" means the Act prior to its amendments by this Act;

"new Act" means the Act as amended by this Act.

(2) Deleted: 5th Legislative Assembly, September 14, 2021.

(3) Deleted: 5th Legislative Assembly, September 14, 2021.

(4) If this Act comes into force during the 45-day complaint period for an assessment under subsection 40(3) of the previous Act, the deadline for filing a complaint for that assessment is the later of the deadlines under the previous Act and the new Act.

(5) If this Act comes into force during the 45-day appeal period for a decision, refusal or neglect under subsection 64(3) of the previous Act, the deadline for filing an appeal for that decision, refusal or neglect is the later of the deadlines under the previous Act and the new Act.

(6) If this Act comes into force during the 45-day appeal period for a decision under subsection 69(1) of the previous Act, the deadline for filing an appeal for that decision is the later of the deadlines under the previous Act and the new Act.

(7) Subsection 40(2.1) of the new Act does not apply with respect to any requirement made under section 111 of the previous Act prior to the coming into force of this Act.

(8) Subsections 41(2) and 64(2.1) of the new Act do not apply if the original complaint in the matter was made prior to the coming into force of this Act.

(9) For greater certainty, an assessment made under the previous Act prior to the coming into force of this Act remains valid under the new Act, despite any amendments in this Act that would result in a different assessment.

(10) All property tax raised in the general taxation area under the previous Act since April 1, 1999 is deemed to have been raised to fund local government services and improvements within the general taxation area.

Coming into force

49. This Act comes into force on a day to be fixed by order of the Commissioner.

SCHEDULE*(Section 36)***MISCELLANEOUS AMENDMENTS**

Provisions Amended	Word or Words Struck Out	Word or Words Substituted
definition of "general taxation area" in section 1 section 5 subsection 48(1)	"the Territories"	"Nunavut"
the French version of subsection 2(1)	"constitue"	"constituent"
subsection 10(1) subsection 19(7) subsection 82(9) subsection 97.2(4) subsection 97.82(2)	"Notwithstanding"	"Despite"
subparagraph 12(b)(ii)	"last assessment,"	"last assessment"
the French version of subparagraph 13(a)(ii)	"réservés à un règlement de zonage à des fins commerciales"	"qu'un règlement de zonage réserve à des fins commerciales"
the French version of subparagraph 13(b)(i)	"autre que minier et des hydrocarbures"	"autre que le traitement minier et le traitement des hydrocarbures"
the French version of subsection 15(2)	"règlement"	"règlement municipal"
the French version of subsection 15.1(2)	"règlement municipal municipal"	"règlement municipal"
the English version of subsection 16(3)	"the by-law,"	"the by-law"

<p>paragraph 19(3)(a)</p> <p>subsection 19(4), including paragraph (a)</p> <p>paragraph 20(2)(c)</p> <p>paragraph 20(3)(a)</p> <p>paragraph 73(2)(d) and (e)</p> <p>paragraph 74(2)(g)</p> <p>subparagraph 88(2)(g)(iii)</p> <p>subparagraph 89(2)(e)(ii)</p> <p>subsection 97.81(4)</p> <p>subsection 97.89(3)</p>	<p>"Government of the Northwest Territories"</p>	<p>"Government of Nunavut"</p>
<p>the French version of paragraph 27(2)(c)</p>	<p>"évaluée, ou"</p>	<p>"évaluée;"</p>
<p>the French version of subsection 29(1)</p>	<p>"au"</p>	<p>"aux"</p>
<p>the French version of paragraph 45(2)(c)</p>	<p>"plainte. Le"</p>	<p>"plainte; le"</p>

<p>the heading preceding section 69</p> <p>subsection 69(1)</p> <p>subsections 70(1) to (3)</p> <p>subsections 71(1) and (2)</p> <p>the heading preceding section 80</p> <p>section 80, including paragraph (d)</p> <p>subsection 96(1) to (3)</p> <p>subsection 97.51(5) and (6)</p> <p>paragraph 97.82(c)</p> <p>paragraph 97.83(c)</p> <p>paragraph 97.83(e), including subparagraph (i)</p> <p>paragraph 97.86(1)(b)</p> <p>paragraph 97.87(1)(a)</p> <p>subsection 97.87(3) and (4)</p> <p>paragraph 97.92(3)(b)</p> <p>subsections 97.93(1), (3) and (4)</p>	<p>"Supreme Court"</p>	<p>"Nunavut Court of Justice"</p>
<p>the English version of subsection 72(1)</p>	<p>", means"</p>	<p>"means"</p>
<p>paragraph 73(2)(f.1)</p>	<p>"Northwest Territories Power Corporation or the Nunavut Power Corporation"</p>	<p>"Qulliq Energy Corporation or any of its subsidiaries"</p>
<p>the French version of subsection 73.1(1)</p>	<p>"article"</p>	<p>"article,"</p>
<p>the French version of subsection 75(1)</p>	<p>"des territoires"</p>	<p>"du Nunavut"</p>

the French version of subsection 75(2)	"et qui sont assujetties"	"qui sont assujetties"
the French version of paragraph 78(1)(b)	"par la valeur évaluée de la propriété évaluée, ou par la valeur évaluée totale de cette propriété selon le cas,"	"par la valeur évaluée de la propriété évaluée ou par la valeur évaluée totale de cette propriété, selon le cas,"
the English version of subparagraph 79(1)(a)(ii)	" <i>Education Act</i> "	" <i>Education Act</i> ,"
the English version of clause 79(1)(a)(ii)(B)	"76.1(3)."	"76.1(3),"
the French version of subsection 81(1)	"premier"	"1 ^{er} "
the English version of subsection 81(2)	" <i>Cities, Towns and Villages Act</i> ,"	" <i>Cities, Towns and Villages Act</i> "
the English version of paragraph 82(8)(b)	"moved,"	"moved"
the English version of paragraph 88(3)(b)	"looseleaf"	"loose-leaf"
the French version of subsection 91(2)	"l'êtré,"	"l'êtré"
the French version of subsection 94(1)	"paragraphe (2),"	"paragraphe (2)"
subsection 97.1(5)	"notwithstanding that a proceeding has"	"despite a proceeding having"
subsection 97.3(4)	"notwithstanding that the taxable property, in accordance with paragraph 97.5(3)(d), was not included"	"despite the sellable property not having been included, in accordance with paragraph 97.5(3)(d),"
the French version of paragraph 97.51(5)(b)	"on"	"ou"
paragraph 97.7(2)(a)	" <i>Northwest Territories Gazette</i> "	" <i>Nunavut Gazette</i> "
the French version paragraph 97.83(e)	"arriérés"	"arriérés,"
the French version of subsection 97.86(5)	"suite à une demande"	"à la suite d'une demande"
the English version of subsection 97.87(1)	"Part,"	"Part"
the English version of subsection 97.88(1)		
the French version of subsection 97.87(3)	"Suite à"	"À la suite de"

the French version of subsection 97.89(3)	"l'article 97.9"	"l'article 97.9,"
the French version of subsection 97.92(6)	"réduire un montant"	"déduire un montant"
the French version of subsection 108(1)	"du conseil d'un hameau ou d'une communauté à charte"	"du conseil d'un hameau"
the English version of subsection 108(2)	"subsection (1),"	"subsection (1)"
subsection 114(3)	"notwithstanding that it has not been deemed served under paragraph (2)(b) or that it has not been received"	"despite it not having been deemed served under paragraph (2)(b) or not having been received"
the French version of subsection 115(1)	"infraction,"	"infraction"
the French version of subsection 115(2)		
paragraph 117(1)(f)	"or the Yukon Territory"	"or another territory,"
the French version of paragraph 117(1)(i)	"aux règlements"	"les règlements"
the French version of the definition of "<i>Taxation Act</i>" in section 118	"R.S.N.W.T."	"R.S.N.W.T. 1974"