

PROPERTY ASSESSMENT AND TAXATION ACT
**OFFICIAL CONSOLIDATION OF MUNICIPAL TAXING
AUTHORITY PAYMENT REGULATIONS**
C.R.Nu. P-6-1990

(Consolidation date: May 25, 2022)

R.R.N.W.T. 1990,c.P-6

AS AMENDED BY NORTHWEST TERRITORIES REGULATIONS:

R-034-95

R-126-98

AS AMENDED BY NUNAVUT REGULATIONS:

R-011-2022

In force May 25, 2022

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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.)

MUNICIPAL TAXING AUTHORITY PAYMENT REGULATIONS

1. (1) These regulations apply to property taxes collected by a municipal taxing authority that are attributable to the levy of the education mill rate established under section 76.1 of the *Property Assessment and Taxation Act*.

(2) **Repealed, R-011-2022,s.2(2).**
R-034-95,s.2; R-126-98,s.2; R-011-2022,s.2.
2. Subject to subsection 3(1), a municipal taxing authority shall pay to the Collector of Taxes the property taxes and any interest on those taxes it collects each month within 30 days after the end of that month.
3. (1) A municipal taxing authority may deduct 2% of the property taxes it collects in a month from the payment to the Collector of Taxes, if the payment is made within 20 days after the end of that month.

(2) The total amount that a municipal taxing authority may deduct in a calendar year under subsection (1) may not exceed \$5,000.
4. (1) If a municipal taxing authority does not make a payment of property taxes and interest on those taxes collected in a month to the Collector of Taxes within 30 days after the end of that month, the municipal taxing authority is liable to a penalty of 1% of those taxes and interest.

(2) The penalty is a debt of the municipal taxing authority to the Government of Nunavut. R-011-2022,s.3.
5. (1) A payment under these regulations is not made until it has been received by the Collector of Taxes.

(2) A payment mailed to the Collector of Taxes by a municipal taxing authority is deemed to have been received by the Collector of Taxes 10 days after the date of mailing.
6. (1) A municipal taxing authority shall submit with a payment made under these regulations a return in a form approved by the Deputy Minister of Finance providing such information as the Deputy Minister of Finance may require with respect to the payment.

(2) Where a municipal taxing authority does not collect any property taxes or interest on property taxes in a month, the municipal taxing authority shall, within 30 days after the end of that month, submit to the Collector of Taxes a return for that month in a form approved by the Deputy Minister of Finance providing such information as the Deputy Minister of Finance may require. R-034-95,s.3.
7. A municipal taxing authority shall, at the request of the Collector of Taxes, provide the Collector of Taxes with a copy of every by-law it has made under the *Property Assessment and Taxation Act* that exempts all or any part of land, improvements and mobile units from taxation, or that grants a discount for payment of property tax before specified dates.

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