

**MUNICIPAL CORPORATION OF THE VILLAGE OF FORT SIMPSON**  
**BY-LAW NO.2019-007**

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**BEING A BY-LAW** authorizing the Municipal Corporation of the Village of Fort Simpson, the Northwest Territories, to raise certain sums of money by way of taxation to meet the estimated expenditures of the Village, for the Year of 2019

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**PURSUANT TO** the provisions of The Property Assessment and Taxation Act, R.S.N.W.T., 1988, c.P-10, s.76, 77, 78, 79 and 90;

**SHORT TITLE** This By-Law shall be known as “**Mill Rate By-Law**”

**WHEREAS** the Council has approved the 2019 Budget which requires the Village to raise property taxes of One million, three hundred and ninety five thousand, seven hundred and eighty six (\$1,395,786) Dollars by mill rates levied on the assessed value of taxable land and improvements within the Village of Fort Simpson;

**NOW THEREFORE**, the Council of the Municipal Corporation of the Village of Fort Simpson, in a regular meeting duly assembled, enacts as follows:

1. That a Rate of Seventeen point Zero (17.000) Mills shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 01 – Commercial Developed.
2. That a Rate of Twenty point Zero (20.000) Mills shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 02 - Commercial Vacant.
3. That a Rate of Twenty One point Zero (21.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 03 – Industrial Developed.
4. That a Rate of Twenty One point Zero (21.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 04 - Industrial Vacant.
5. That a Rate of Twenty Three point Five Zero (23.500) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 05 – Pipeline.
6. That a Rate of Twenty Two point Four Six (22.460) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 06 – Distribution.
7. That a Rate of Eight point Eight Seven Eight (8.878) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 07 – Residential Developed.
8. That a Rate of Nineteen point Zero (19.000) Mills on the Dollar shall be levied and collected in respect of all lands within the Village of Fort Simpson for following Property Class 08 – Residential Vacant.

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9. That a Rate of Eight point Eight Nine (8.890) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 09 – Residential Mobile.
10. That a Rate of Fifteen point Zero (15.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 10 – Residential, Multi-unit 1-39.
11. That a Rate of Fifteen point Zero (15.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 11 – Multi Unit Vacant.
12. That a Rate of Fifteen point Zero (15.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 12 – Residential, Multi-unit 40-150.
13. That a Rate of Fifteen point Zero (15.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 13 – Residential, Multi Unit 150+.
14. That a Rate of Twenty Six point Zero (26.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 14 – Institutional.
15. That a Rate of Zero point Zero (0.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 15 – Recreational
16. That a Rate of Sixteen point Zero (16.000) Mills on the Dollar shall be levied and collected in respect of all lands and improvements within the Village of Fort Simpson for following Property Class 16 – Agricultural.
17. That an additional rate of Two point Zero two (2.02) mills shall be levied and collected in respect of all taxable lands and improvements for all Property Classes within the Village of Fort Simpson as required by the Government of the Northwest Territories for School Education Tax;
18. The minimum tax levy in respect to any assessed property in the Village of Fort Simpson shall be ONE HUNDRED DOLLARS AND ZERO CENTS. (\$100.00).
19. A prompt payment discount cheque of \$300.00 will be issued to individuals who pay their homeowner resident taxes before the 31<sup>st</sup> day of July, 2019. All amounts in arrears, together with the 2019 taxes will be required to be paid in full by July 31<sup>st</sup>, 2019 to qualify for the discount cheque. The amount will not be deducted from the outstanding taxes. Any deduction submissions will be considered late taxes and will not qualify for the prompt payment discount. No other discount incentives will be offered for late submission of taxes after the 31<sup>st</sup> day of July, 2019.


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20. Taxes levied for the 2019 taxation year remaining unpaid after the Thirty-first (31<sup>st</sup>) day of July in the year such taxes are levied, there shall be added to the unpaid taxes by way of a penalty of ONE PERCENT (1.0%) on the first day of August. Outstanding taxes remaining unpaid as of the thirty first (31<sup>st</sup>) day of August will be charged a penalty of ONE POINT FIVE PERCENT (1.5%) monthly thereafter so long as the taxes remain unpaid.

21. Taxes are due on or before July 31<sup>st</sup>, 2019.

22. That By-law 2018-002 is hereby repealed.

READ A FIRST-TIME THIS 21<sup>st</sup> DAY OF MAY 2019.

  
MAYOR

  
SENIOR ADMINISTRATIVE OFFICER

READ A SECOND TIME THIS 21<sup>st</sup> DAY OF MAY 2019.

  
MAYOR

  
SENIOR ADMINISTRATIVE OFFICER

READ A THIRD TIME AND PASSED THIS 3<sup>rd</sup> DAY OF JUNE, 2019.

  
MAYOR

  
SENIOR ADMINISTRATIVE OFFICER