

Village of Fort Simpson



2025 MILL RATES

MUNICIPAL CORPORATION OF THE VILLAGE OF FORT SIMPSON
BY-LAW NO.2025-001

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 2025

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 2025 Budget which requires the Village to raise property taxes of One million, seven hundred and twelve thousand, nine hundred and ninety-eight (\$1,712,998) 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 Three Four (17.340) 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 Four Zero (20.400) 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 Four Two (21.420) 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 Four Two (21.420) 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 Nine Seven (23.970) 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 Nine Zero Nine (22.909) 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 Nine point Zero Five Six (9.056) 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 Three Eight (19.380) 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 Nine point Zero Six Eight (9.068) 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 Three Zero (15.300) 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 Three Zero (15.300) 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 Three Zero (15.300) 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 Three Zero (15.300) 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 Five Two (26.520) 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 Three Two (16.320) 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 up to Two point Four Zero (2.40) 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 31st day of July, 2025. All amounts in arrears, together with the 2025 taxes will be required to be paid in full by July 31st, 2025 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 31st day of July, 2025.

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20. Taxes levied for the 2025 taxation year remaining unpaid after the Thirty-first (31st) day of July in the year such taxes are levied, shall have 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 (31st) 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 31st, 2025.
22. That By-law 2024-002 is hereby repealed.

READ A FIRST TIME THIS 3RD DAY OF FEBRUARY 2025.



Government of Northwest Territories Gouvernement des Territoires du Nord-Ouest

March 21, 2025

Darrell White
Senior Administrative Officer
Village of Fort Simpson
BOX 438
FORT SIMPSON NT X0E 0NO
dwhite@fortsimpson.com

Dear Darrell White:

2025 Education Mill Rates in Municipal Taxation Areas

This letter is to advise that the Minister of Finance has established 2025 education mill rates for the Municipal Taxation Areas in keeping with the policy that ensures mill rates increase each year at the rate of inflation.

The 2025 Fort Simpson education mill rate is 2.36.

Please do not hesitate to contact our office at (867) 767-9158 extension 15051 if there are any questions regarding this matter.

Sincerely,

Kelly Bluck
Director, Fiscal Policy,
Department of Finance

c. Tegwen Jones, Director & Superintendent of Insurance, Finance

Grace Lau-a, Director, Community Operations, Municipal and Community Affairs