

LEGISLATIVE ASSEMBLY OF THE
NORTHWEST TERRITORIES
5TH COUNCIL, 32ND SESSION

SESSIONAL PAPER
NO. 5-32

TABLED ON JANUARY 25, 1966



23rd November, 1965.

Confidential - Not for
release before tabling
during the 32nd Session
of Council.

NORTHWEST TERRITORIES

SESSIONAL PAPER NO. 5
(First Session, 1966)

UNEQUAL APPLICATION OF THE EDUCATION TAX

DISPOSITION

Accepted as Read.....
Amended.....See Text
Rejected.....See Text
Deferred.....See Text
Not Considered.

UNEQUAL APPLICATION OF THE EDUCATION TAX

At the 30th Session, Council discussed a point raised by the member for Mackenzie South, the unequal application of education tax. Council came to no conclusion but directed that the subject be studied by the Administration.

The study has been done and the conclusion reached is that there has been no important difference developed between circumstances as they are now and as they were in June 1964 when the Commissioner submitted a Reference for Advice to Council on whether a poll tax should be implemented in those areas where the 10-mill education tax was not being collected. Council decided not to impose a poll-tax.

It is stressed that it is perfectly normal to apply taxes on a phased basis where this is the only administrative procedure feasible, and especially so when the tax is based on a real property assessment. Professional assessing services have been difficult to obtain, and costly. The practice has been for the Alberta Assessment Branch to provide this service, from time to time, at cost. The services of that Branch could not be obtained as frequently as desired and the cost of maintaining the staff on travel status when they could be obtained was high. Consequently only the major settlements have been assessed.

The Commissioner has now included funds in his estimates for 1966-67 for the full-time employment and travel of an assessor and clerk-assistant. The intention is the ultimate imposition of taxes based on property on a Territories wide basis. For some areas this is, of course, a long time in the future. A start will be made with the larger settlements in the Mackenzie District not now paying property tax, and assessment and taxation will be extended to other settlements as soon as possible.