



Plain Language Summary for Bill 66:
An Act to Amend the Property Assessment and Taxation Act

The Government of the Northwest Territories, Department of Municipal and Community Affairs is amending the *Property Assessment and Taxation Act*. The Department is using a phased approach for its review of the *Property Assessment and Taxation Act* to balance the Department's need to move forward with its legislative agenda, while taking the necessary time to address more complex issues.

The review of the *Property Assessment and Taxation Act* is identified as a priority of the 19th Legislative Assembly. The *Act* has not been comprehensively reviewed since it was first passed in 1988 with only technical amendments made over the years.

The first phase changes are considered low complexity amendments to address known administrative and operational issues specific to the assessment side of PATA and are based on suggestions provided to the Department from stakeholders.

Stakeholder engagement was carried out with those responsible for the administration of the *Act*, including the Municipal Taxation Authorities (Yellowknife, Inuvik, Norman Wells, Fort Simpson, Hay River and Fort Smith), the Northwest Territories Association of Communities, the Department's Director of Assessment and assessors, Chair of the Assessment Appeals Tribunal, Chair of the Board Revision and the Departments of Justice and Finance.

The new *Act* will:

- Streamline certain administrative and operational processes to achieve increased efficiencies without changing the overall intent of the *Act*;
- Clarify and modernize terminology; and
- Ensure that the legislative framework better supports a fair and effective system to generate funds necessary to maintain public infrastructure, programs and services that benefit all residents.

The new *Act* contains the following changes:

- Increasing the terms of appointments for members of both the Municipal and Territorial Boards of Revision;
- Limiting the decision-making timeline of the Territorial Board of Revision and Assessment Appeals Tribunal;
- Allowing Sole adjudications in the Assessment Appeals Tribunal;
- Changing the title of Secretary of the Board of Revision to Registrar;

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- Delegating authority of the Minister over first-time assessments to the Director of Assessment;
- Giving the Director of Assessment discretion in conducting supplementary assessments for Municipal Taxing Authorities;
- Allowing the Director of Assessment to correct clerical, typographical or administrative errors on the certified assessment roll;
- Allowing municipal employees the same opportunity to bid on properties as GNWT employees, with prior approval from council;
- Adding or modifying the following definitions:
 - Machinery and Equipment;
 - Fibre Optic Lines;
 - Improvement; and
 - Predominant Use of a property.

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