

## ARTICLE 19

### REAL PROPERTY TAXATION

#### PART 19.1: DEFINITIONS

19.1.1 In this Article:

“*real property taxation*” means any tax, levy, charge or other assessment against lands imposed for local government services or improvements including for schools and water;

“*personal property*” means chattels real and personal, including all choses in action and choses in possession.

#### PART 19.2: GENERAL PROVISIONS

19.2.1 Subject to this Article, no federal, territorial, provincial or municipal charge, levy or tax of any kind whatsoever shall be assessable or payable on the value or assessed value of Nunavik Inuit Lands and, without limiting the generality of the foregoing, no capital, wealth, realty, school, water or business tax shall be assessable or payable on the value or assessed value of Nunavik Inuit Lands.

19.2.2 Subject to section 19.2.4, Nunavik Inuit Lands on which improvements have been made shall be subject to real property taxation under laws of general application. Notwithstanding, where an improvement has been constructed, and an area of land for that improvement has not been demised, the assessor may assign an area no greater than four times the total ground area of the improvements.

19.2.3 For the purpose of section 19.2.2, improvements do not include:

- (a) improvements which result from government or public activity;
- (b) any non-commercial structure associated with wildlife harvesting, including cabins, camps, tent frames, traps, caches, and weirs; or
- (c) any non-commercial structure associated with any other traditional activity.

19.2.4 Nunavik Inuit Lands shall not be subject to charge, pledge, mortgage, attachment, levy, seizure, distress or execution in respect of real property taxation for purposes of collection of tax arrears. The taxation authority may, however, execute upon all personal property of Makivik or the MDO by way of seizure and sale or attachment, for purposes of collection of their respective tax arrears.

- 19.2.5 No federal, territorial, provincial or municipal charge, levy or tax shall be payable in respect of the vesting in Makivik or a MDO of lands pursuant to Article 8.
- 19.2.6 Nothing in this Article, or in laws of general application, shall preclude a MDO and a municipal corporation from entering into a fee-for-services agreement to govern the supply of local government services to Nunavik Inuit Lands.