Standing Committee on Legislation Hearing on Bill 55, An Act to Amend the Property Assessment and Taxation Act Iqaluit, Nunavut June 23, 2021

Members Present:

Tony Akoak Pat Angnakak Pauloosie Keyootak Adam Lightstone John Main, Chair Calvin Pedersen David Qamaniq Emiliano Qirngnuq Allan Rumbolt Craig Simailak

Staff Members:

Michael Chandler Stephen Innuksuk Alex Baldwin

Interpreters:

Andrew Dialla Philip Paneak Jacopoosie Peter Blandina Tulugarjuk

Witnesses:

Thomas Ahlfors, Acting Director, Legislation Division, Department of Justice
Ken Armstrong, President, Northwest Territories and Nunavut Chamber of Mines
Alex Baltov, Senior Consultant, Ryan LLC for Agnico Eagle Mines
Dan Carlson, Assistant Deputy Minister of Finance
Terry Dobbin, General Manager, Nunavut Office, Northwest Territories and Nunavut Chamber of Mines
Jeannie Ehaloak, Minister of Community and Government Services
Carson Gillis, Director of Lands and LᡄႱᡄ᠌ᡅ᠋ᠳ᠋᠄ᡗ᠖᠐᠋᠘ᢣᡪᡄᢅ ᠖᠒᠘ᡦ᠊᠅ᡴ᠋ᠺ᠕ᢣᡃᠺ᠋᠋᠋ᡣᠻ᠅᠋᠘ᡄ᠋ᡶ᠋᠅ 55, ᠘ᡄ᠋ᡶ᠉ ╡᠉᠋᠙ᡏ᠌ᡆ᠉᠊ᢗᢂᡩᠴ᠋᠘ᠺᡃᡆ᠋ᡣ᠅ᡄ᠋ᢥ ᠈᠖ᠴ᠋᠕᠄ᡆᡘ ᠘ᠬᡠᠴ᠘ᡕ, ᠴᡆᢩ᠌ᢟ ᡕ᠊ᡝᠦ 23, 2021

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Incorporated	
Pat McNamara, Vice-president, Taxation,	
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Andrew Moore, Manager of Government	LN° <خ ² ، ۹٬۵۲۶ ک ⁻ تحم, ۲۵۵۶، ۹٬۵۵
Relations and Public Affairs, Baffinland	∆J ^c Þ⁄s [®] ⁄σ⊲ [®] Ĥ ^c
Iron Mines Corporation	
Martin Plante, Vice-president, Nunavut,	᠕ᢣᡃᡣᠺ᠋᠋᠋᠋ᡥ᠋᠑ᡄᡅ᠋᠋᠋ᠳ᠋᠋ᠴᡗ᠆ᡗ᠆ᠺᡐ
Agnico Eagle Mines	
Kyle Seeley, Deputy Minister of Community	
and Government Services	
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>>Committee commenced at 13:30	
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Chairman (Mr. Main)(interpretation): Good	
day. Welcome, everyone. Before we proceed,	
I would like to ask Mr. Keyootak to say the	
opening prayer, please. Thank you.	シシ₯୶₫₻₯
>>Prayer	ዾኑ/ペレርኈ : L'ዉ Γ'ር 'የሎርંኈ. ዘΔዎ፞፞፞፝፞፝፝፝፦
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Chairman (interpretation): Thank you, Mr.	ᡏ᠋᠘ᠴ᠂ᡃ᠋᠋᠋ᠳᡄᢗᢂ᠋ᡃᠣ᠆ᠴ᠖ᡣᢆ᠋ᢆᡅᡣ᠋᠋᠋᠖ᠺ᠋ᠮ
Keyootak. I am pleased to begin by	ᠫᡥ᠋᠐᠘ᢑᡧ᠕ᢘ᠅ᡗ᠘ᢄᡩ᠘᠘ᡷᡆᡄ᠉ᠫᢕ᠋ᡗ
welcoming everyone to this meeting of the	
Legislative Assembly's Standing Committee	ᡖ᠋᠘᠊᠋ᠴ᠋᠋ᠮᢧ᠋᠆ᡧ᠆᠋᠉᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
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	L⊂ΨΗΦ 55 ΛϞϤ∩ΥϿͿ Ϸ<ϿΓ ϧΟΗΔLυ <c.< td=""></c.<>
We have convened today on the occasion of	ϽΗϤͺͺϤʹϧʹϘϤϨͺϹϔϚͺͳϲ
the Standing Committee's televised hearing	ᡏ᠈᠊ᡰᡰᡬᠴᡄᢄ᠆ᢕ᠈ᡰᡰᡏᢁ
on Bill 55, An Act to Amend the Property	᠆ᡏᡰ᠘ᢀ᠆᠋ᡃᢆ᠍᠕᠕᠆ᠺᢄᢘ᠋ᠴᢣ᠋᠄᠘ᡄ᠊᠋᠋᠘᠆᠘᠂ᢣᢂ᠘
Assessment and Taxation Act.	᠕᠋᠂᠔ᡣ᠘᠋ᢤ᠋᠄᠀᠆᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕᠕
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I would first like to introduce my Standing	
Committee colleagues:	ℍ∆୭՟⊂ჼჼ<ℾჼ ▷Ქ⊲ ᲮᲘLネ▷ჼᲮᲘჼᲮ ₽ჂჼĽჼႱႠ
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• Tony Akoak, Member for Gjoa Haven;	
• Pat Angnakak, Member for Iqaluit-	
Niaqunnguu;	 << ⊲₅abbs, ∠₅b⊃∆c-σ⊲₅dation
Pauloosie Keyootak, Member for	
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 Uqqummiut; Adam Arreak Lightstone, Member for Iqaluit-Manirajak; David Qamaniq, Member for Tununiq; 	 Lーしートックトン・ 4C° イヘイ・ Cムイン・、ムックン・ ムック・ ムック・
Good day, Mr. Qamaniq.	▷՟౨ᠲᠯᡧᠮᢑ Ľᢗ᠂ᠹ᠘ᠳ᠋ᢛ
 Emiliano Qirngnuq, Member for Netsilik; Allan Rumbolt, Member for Hudson Bay; and Craig Simailak, Member for Baker Lake. 	 ΔΓ⊂ ΔΓ⊂ ΔΓ⊂ ΔΓ- ΔΓ-
Also joining us through Zoom is Calvin Pedersen, Member for Kugluktuk.	ჼᲮႢႠჁჂჼჃႺ ᲮႶႱჼᲮႠჁჼႠჃჼჼ ႼჁჇჼ ๎๎ႠႷჼ ჼႻჼჂჼჂႨ ႾႠႱႠჁჼႶჁჃჼჼ
The Standing Committee had previously scheduled a televised hearing on the bill in April of this year. However, this hearing was postponed as a consequence of the COVID-19 outbreak. We are pleased that it is able to proceed today.	ర౧౬స్ సార్లించింది. సింగ్లింది. సింగ్లింది. విజిలించింది. వర్లు సింగు సి సింగు సి సింగు సి సింగు సి సింగు సింగు సింగు సింగు సి సి సింగు సింగు సి సింగు సి సి సింగు సి సి సింగు సి సిర
(interpretation ends) The territorial <i>Property Assessment and Taxation Act</i> provides the legal framework for the levying of property taxes.	(ጋኣትበJና) Þዖኦኈርኈጋ୮ ለናਰበናድሲዮውና ናቴኦትኣኦስና ላዛሬጋ ርኮፖኦልበና ርኦውኄ ደሮሁናተላጭ ጋ°ኈሁልቦታዎና ርኮፖኦልበናበናቴናርዖዮዉናσላናደር.
Property taxes are an important source of revenue for the territorial government. The most recent public accounts indicate that \$8,384,000 was raised during the 2019-2020 fiscal year through the levying of property taxes. The 2021-22 main estimates project that \$11.6 million will be raised from property taxes during the current fiscal year.	ር የባላ የወቅት መንጉ የአንድ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
These revenues flow to the Consolidated Revenue Fund. Through the annual budget process, the elected Members of the Legislative Assembly approve the government's proposed operations and maintenance and capital expenditures, which encompass everything from the construction of new schools and other community infrastructure to the provision of health care and other public services to Nunavummiut.	Ċŀdd ൎPaph Art < < < < < < < < < < < < < < < < < < <

(interpretation) Bill 55 received second		
reading in the Legislative Assembly on		
October 23, 2020, and was referred to the		
Standing Committee for consideration.		

(interpretation ends) The government's official description of the bill indicates that it "amends the *Property Assessment and Taxation Act* to provide for taxation of Inuit Owned Lands in accordance with Article 22 of the *Nunavut Agreement*. It also abolishes the territorial board of revision, makes other updates to appeal processes, expands enforcement powers and makes various other amendments to the Act."

(interpretation) The Minister of Community and Government Services, who is the sponsor of the bill, is appearing before the Standing Committee to respond to Members' questions concerning its provisions. Welcome, Minister Ehaloak.

A number of other witnesses will be appearing before the Standing Committee during this hearing, including:

• Nunavut Tunngavik Incorporated	ł;
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- Agnico Eagle Mines;
- Baffinland Iron Mines; and
- The Northwest Territories and Nunavut Chamber of Mines.

This hearing will provide an opportunity for Members of the Standing Committee to pose questions to stakeholders regarding their submissions on the bill.

I will now cover a number of housekeeping matters.

I ask all Members and witnesses to ensure that their cellphones and other electronic devices do not disrupt these proceedings. (ϽϞϷΛυϚ) レ≪Lbd L⊂υϧΤ ϷσυβΡΛυβυ,
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staff, I ask that all Members and witnesses go through the Chair before speaking.	ϷϤϤϟϹϧϿ;ϿͺϹͼͲϟϷϴϥͲϼϧϿϲϓϿ; ϿϴϷͳϲϫϿϲ;ͺϤ;ϥϤͶϲϷϷͻ; Ͽ;ϴϥϿ;Ͽ;
Members of the Standing Committee have been provided with a number of documents for their ease of reference during this televised hearing. For the benefit of our witnesses and interpreters, I ask Members to be precise when quoting from or making reference to specific documents. This hearing is being televised live across Nunavut on community cable stations and the	4 Η Δ (Υ CLEYY 2 Ο. «L) b D L > 4 λ > 6 % P < D o D T 4 L C > 6 b c L U + H 4 σ D T 4 L C > 6 b c L U + H 4 σ D T 6 b c 4 L > D + H 4 D < T + H 4 D 4 D % D c 4 & D L σ & D + D + D + D + D + D + D + D + D + D
direct-to-home satellite services of both the Bell and Shaw networks. It is also being live- streamed on the Legislative Assembly's website. Transcripts of the televised hearing will be	ርL°ฉ b∩L°σႢᢣዎና ŰႭናርΔ°Ⴍჼ ርdŀΗ⊲Ϸ⊀ჼ ዾႭዎና Δ⊃⊲σ ርჼႢᢣჼΗ⊲ჼჼႶͿና ዾႭႠ°σ ϤʹL⊃ ჼႦჼႱናႠჼჼႶႠϷΗΔL⊀ჼჼႶͿና (Bell) ϤʹL (Shaw- ჼႮσናჼናϷႠϷϞና) ႠჼჃႶĴ°ႭჼჼႠϷჼჼ. ϤʹL⊃ LႠႱႠϷჼልϷና Δ₽⊲ჼჼ₽ልჼႱႮና ŰႭ ርΔ°Ⴍჼჼ ርdჼჼΗϷՐዎჼჼ ჼႦႢႠϷჂႶႮና.
posted on the Legislative Assembly's website at a later date. I will now invite the sponsor of Bill 55 to	ᡃ᠋ᡃ᠋ᡋ᠋᠋᠋ᡣ᠋᠘ᡄ᠊᠌᠌᠆ᡩᢗ᠖᠋᠘᠋ᡘ᠆᠋᠋᠋᠔᠕ᠴ᠆᠉ ᠘ᡣ᠋᠋᠋᠋᠋᠋᠋᠋᠋᠌᠌᠘᠆᠘ᡄ᠘᠆ᢄ᠂᠖ᢂ ᠘᠙ᡏ᠋᠋᠋ᠬ᠗᠋᠅᠘ᠫ᠋ᡗ᠋᠕᠆ᡁ᠘ᡨᡆᢓ᠋᠁ᠺᢕᠵᡶ᠋᠋᠋᠉ᠫᠺ
introduce her officials and begin her opening statement. Thank you. Minister Ehaloak, you may begin.	ŰႭ ር∆Ĺ ∧&ՙᲮჼ৽∩~ჼ৽<ና Lলሁዘላჼ 55-ℾ৽ ዘላჼ৽ዖናłᡄϷჼ፥łႱႵჼ ℾႫჂჂ ႭჂႭሏታሏჼd՜ჂႱ ለলჀትՐᢣჼℾႫჼ ঝႱჂ ለቦላჇႶቦႸჼቦና Ⴀჼdላ ϷჼᲮϷዘΔჼዘ┩ჼቦና ᠘ᡄჼ ለቦላჼ፡Ⴢ՟ჂላলჼႫናჼႦჂႱ
Hon. Jeannie Ehaloak: Good afternoon and thank you, Mr. Chairman. First of all, I would like to say "good afternoon" to my colleagues and especially to one of my constituents who is participating through Zoom, Carson Gillis. It's good to see you from this far away. First of all, Mr. Chairman, I would like to introduce my colleagues: Mr. Kyle Seeley, who is the Deputy Minister of Community and Government Services, on my right; Mr. Thomas Ahlfors, who is the Acting Director for the Legal Division from the Department of Justice, to my left; and Mr. Dan Carlson, who is the Assistant Deputy Minister with the Department of Finance, on Mr. Ahlfors' left.	 L'α Γσ' Δ' Δ'
Mr. Chairman, Members, and invited guests, I am pleased to be here today to speak to you about Bill 55, <i>An Act to Amend the Property</i>	᠘ᡃᢣ᠙ᠵᢗ᠅, ᠘᠆᠋ᠾ᠆ᠺ᠉ᡤ᠂᠋᠖᠘᠋᠄ᡋ᠘᠄ᠯᢣ᠌ᠵ᠘ᢞᠴ ᠂ᡏ᠔ᡧ᠋᠕᠆᠉᠊ᠾ᠆᠋ᡬ᠈ᡟ᠂ᡠᡗ᠌᠊ᡆᠺ᠘ ᢄ᠋ᡃ᠋᠔ᠵ᠈᠖᠂ᠳᡐᢤ᠋ᢩᡔ᠋᠋᠅᠘᠆ᡁ᠋᠋ᢣ᠅᠋᠋᠋᠋ᠮ

Assessment and Taxation Act. This Act is the core piece of legislation that sets out how we administer properties in Nunavut: how we define them, how we transfer them, how we value them, and how we tax them.

The existing *Property Assessment and Taxation Act* (PATA) was enacted in 1988, before the *Nunavut Agreement*. Bill 55 proposes to update this Act in different ways. Together the changes we are proposing will improve our administrative processes and, importantly, will ensure that the Government of Nunavut's property assessment process aligns with the *Nunavut Agreement*.

Overall, Mr. Chairman and Members, our goal is to improve the effectiveness and clarity of existing property assessment processes. Such clarity will benefit both property owners and the Government of Nunavut.

First, a bit of context to help "set the scene" for your consideration of Bill 55.

A property is a defined area of land. Many properties have improvements on them. An improvement could be a building, like a house or office building, or something else that has been built, like an airstrip, a generating station, or a railway.

Both the land and the improvements have value. Together the value of the land plus the value of any improvements on that land make up the assessed value of the property. This assessed value is not the same as a market value (how much you could sell the property for) but instead is a value assigned by professional property assessors following the rules of the *Property Assessment and Taxation Act*.

Each property is assigned a "class" depending on how it is used. For example, residential ἀʹ·ϷΡΓϤʹ·ϞϟϹϷϭϤʹ·Ͽ·ͽͺΛʹͼϤϹ·ϲͺϲ ʹϐϷϟϞʹ·ϷϹϷϭ·ʹϷϿϛͺͺϹͱϟʹϷʹͼϹϷϭ·ʹϷϿϛ LϲႱʹ;ϞϤϚͺͺϹʹͼͺͺͺLϲϲϧʹ;ϞϤʹͽͺϥʹ·ϷϷϟϪϿʹͼͺʹϐϿͼ ϤϷϲϹϷʹϐϲϚʹϭϲϤʹͺϹʹϳϛͺͺϒͼϤϹʹϲϲͺͼͺϿϲϿͼ ΔϿϤϭ·ϽϚͺͺʹϐϿͼ·ϿϷϲϷʹͼϹϷʹϐϲϹʹͼͺϹϷʹͼ ϼϧϽͼϲϷ;ϐϲϹͼʹϹͺ·ϳϛͺͺʹϐϿͼϿ ϲϧϧͼϲϷͼϲϲ;ϲϧϳϛ

ΔϿ°ႭჼჁႽ ႠႻჂჁႽ ΔჾჄ≪ϷႠჼ ႾႠႱႠϷჼჼႶ «ჂႶჼႦჼႶႯჼჾჼჼჂჁႺჼႸჂႽ ჂႼჄႭჼჾჼჼჂჁჼჂ ႾჼႭ ΛჼჃႶჼႺႭჼ ჼႦჁჂჽჼႠႦჼႵႶႶჼႦჼႠჼჁჽ ႠႭႾჼႭ ჂႼჄႭჼჄႶႠႦႦჼჾჼჂႽ ႭჼႠჾჼႦჼჂჂႽ ჂႭႽჼ Ⴑ≪ႾჃჅჂჂ.

۸٬۵۵٬۵۰٬۵ ، بنې مېم۵٬۵۵٬۵۵٬۷۵٬ ک۵،۵۰ ۵٬۰۵۰ مر۲٬۹۵٬۵۵٬۵۵ ۸۵،۵۰ مربو ۵٬۰۵۰ مر۲٬۹۵ ۸۵،۵۰ مربو ۵٬۰۵۰ مربو ۲٬۵۰ ۵٬۲۵۵٬۵۰۵٬۵۰۵ م ۵٬۰۵۵٬۵۵۹٬۰

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single homes are one class of property,	᠘ᡃᠴ᠘ᡃ᠋ᡗᡃᢦ᠋ᠯᡃᢛ᠋ᠫ᠋᠅ ᡆ᠋ᠴᡆ᠘ᡃᢐᡌᡣ᠋ᡃᢐ᠋ᡃ᠉ᢄ᠘ᡏᡆ
residential multi-unit dwellings (apartment	᠌᠌᠌ᢄ᠕᠋᠆᠋᠅ᡶᢞ᠄᠔ᡃᡄᠧ᠉ᠫ᠊ᡱᡩᡕ᠂ᠺᠯᡘᡆᢑ
buildings) are another, and commercial	ᡆ᠋ᠴᡆ᠘ᡃᢐᢪᠺᢚᢗ᠌᠌ᠺ᠋᠀᠅᠋᠘ᢣᡔᠺ᠋᠈ᡩᡆ
properties are a third.	ᡏ᠘ᡆᢑ᠂ᡆᠴᡆ᠘ᡃᢐᢪᠺ᠉ᡄᠺᢀ᠅
Properties in Nunavut are owned in different	౨௳Ջ ^ֈ ℾÞԺ ۸ౕݸՈ՟ൎᡄᡬ᠊ᢗ᠘Lᡨ ᡧᡳᡗᡣ
ways, as set out in the <i>Nunavut Agreement</i> .	᠘ᠭᡃ᠋ᢣᡗᠻ ᡆᠧᠮᠥᡕᢣᠺ᠀ᠻ᠊ᢅᡒᡃᠫ᠘ᡕᡆ᠔᠘
Essentially, properties fall on Crown land, on	ᠫᡆ᠋ᢩᡝᡆᢗᡠᢗᠫ᠅ᢂ《ᡱ᠅ᡠᡄ᠋ᠮᡳᡆᢂ
Commissioner's lands, on Inuit-owned lands,	ᠫᡆ᠋ᢩᡝᡆᡣᡆᡩᡗ᠖᠘ᠴ᠘ᠻᡆᢤᡗᠧ
or on municipal lands. Landowners may lease	ᡆ᠋ᢩᡩᢕᡩᡗ᠅᠋ᢂᡩ᠘ᡄᡃᡆᡝᠫᠴᠴᡆᢩᡝᡆᠬ᠋ᡥᡥᠳ
properties to others for a variety of uses.	ᡆᠧᠮᠦᡄᠻ᠂ᡏ᠑᠅᠑ᡧ᠅ᠬᠬᢝᡆ᠅ᠵᠳᡆ᠋ᡗᢜᠥ.
Landowners also have different types of	ᠴᡆ᠋᠋᠋ᢉᡃ ᡆᢩ᠅᠋ᠮᠦ᠋᠋᠋ᡃᡦᢑᡃᠫᢩ᠄᠂ᡧᡃ᠋ᡘᡤᢩ᠉ᡩᡳᡗᠫᠦᡃ
property rights. A landowner can own surface	᠕ᢞᡆᢩᢣ᠋ᠺ᠋ᡃᢐᡅ᠋᠀᠄ᠴᡆᢩᡗ᠂ᢩᡆᠧ᠋ᢪ᠂ᢩᡈ᠋᠋᠋ᠮ᠋᠋ᡦᡪᡃᢐᡃᠫ᠋᠅ᠴᡆᢩᢂ
rights (controlling how the top of the land is	᠋᠄ᡖ᠋᠅ᠾᡔ᠕ᡱᠴ᠋᠌᠌᠘ᢨᡆᢩ᠅᠖᠋᠘ᢨᡆᢩ᠅ᡁᠣ᠂ᢅᡆ᠋ᡃ᠘
used) and subsurface rights (ownership of the	᠘᠙ᡆ᠋᠋᠋᠅ᡁ᠅ᡁᠺ᠂ᡎ᠋ᠬᡄ᠋ᡄ᠅ᢩᡔᡅᡃᠴ᠋᠌ᢗᡃᢐᡆᢩ
resources under the ground, and the resulting	ᡬᡃ᠋ᢦ᠋ᡝᢣ᠘ᠳᡆ᠋᠋ᡃ᠋᠋᠘᠅ᡁᢤ᠕᠂ᡩᡅ᠆ᡄ᠋ᢅᡅᢩ᠄᠋ᢗᡃᡆᡆ
royalties).	ᢗᡆᡃᡆ᠋ᢩ᠋ᡗᡄ
Each year the tax authority sets a mill rate, which is simply a tax rate that applies to properties. The tax authority multiplies the mill rate by the assessed value of a property to determine taxes owing. Different property classes can have different mill rates.	ϹΔL ʹϧϷϞϞϪϭ΅ ΛʹϭͿϹϲͺͺϲ ႭͺͻႭΔჼͱ;ϷϹϷႱΓϷ ϽዋϟͺͼͱϟϿ·Ϸͺʹϧϟϭͼ ϹͼϟϧϪϭϭ;ϹϫͺϳϲͺϭͱϹͺͻͺϭϞϟϔͼϫʹϾϽϭͼ ϭϼͼϧϷϟ;Ϟϳ·ϿϹϷͺϭϫϒϾϫϧϲͼͺϹϲͼϧϽϲ;
The City of Iqaluit is its own tax authority. It	ΔኘᲮጔΔና ረቦŀdና ዺኊፐσጭ ር፟፟፟፝ኯ፟፟፟፟፟አΔበናበኆዺጭ>ና
sets its own mill rates and collects its own	ዺኊፐσጭ ኘbነረርፈሙ ፈየሥታኣႪር፟ናσፈናLጐ፝ሁኊቦና
taxes. The Government of Nunavut plays this	ፈ፞ዀ፞፝፝፝ቝፘ፟፟፟፝፞፞፞ዾጞ፝፞፟፝፝ቍኯ፟ ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟
role in all other communities outside Iqaluit	ርΔLΔናጋሮሲንዾ፝፟፝፝ እና፟፝፝፝፝፝፝፝፝
and on lands outside these communities.	ይዉሮኊሮና ፈዛጊጋ ይዉሮና ረርር፞፞ኇናጋው ይዉሙ.
I appreciate this was a quick summary but	ᠮ᠔ᡧ᠋ᡏᠰᠫ᠋᠅᠋ᡫ᠂ᡬᢆᡃᡆ᠂ᡆ᠘᠋ᢩᡠ᠋᠋᠅ᢏ᠋ᢣ᠋᠋ᢄᠮ᠋᠔ᢂᢣᢋ
hope it has been a helpful reminder of a very	᠙ᠡᡧᡆᠦ
complex issue.	᠘᠋᠋᠋ᡶᠯ᠋ᡣ᠋᠉᠋ᡖᠮ᠆ᡩ᠉ᠫᡗᢄ᠋᠘ᢞᡆᢩ᠖ᢂᡣᡥ᠅ᡥ᠋ᡃ᠘ᢗ᠆᠘ᡟ᠔ᡏ
I would now like to spend the next few minutes talking about Bill 55 itself and how it touches upon three different aspects of property:	ርΔL LᠸႱႱኣჼ 55 ር፟፝፞፞፞ ር፟
Treatment of Inuit-owned landsStreamlining review of initial complaintsOther matters	 ΔΔΔ^c ΔΔⁱdΠ[*]Γ^cC bLΓⁱbDσ[*]Γ^c ϷⁱbΛ ΔⁱΠⁱbⁱdⁱⁱbⁱdⁱⁱbⁱdⁱⁱdⁱⁱbⁱdⁱⁱdⁱⁱbⁱdⁱⁱdⁱⁱbⁱⁱdⁱⁱbⁱⁱdⁱⁱbⁱⁱdⁱⁱbⁱⁱⁱⁱⁱⁱⁱⁱⁱⁱⁱⁱⁱ

Treatment of Inuit-owned Lands	₽−2% פרי סעילח%
Mr. Chairman and Members, Bill 55 proposes amendments that would clarify how Inuit- owned lands are to be treated in terms of property assessment.	దిళిళిరిరేశి, ఓరెర్ సిగీపి ఓరెరిని 55 దెల్లాలో శేశిరిగె శిశిశిల్లింకి ఎరిగెల్ సిరితా తె కిల్లించింది అంటిందింగం కిల్లి ఇంటరింటిందిందిందిందిందిందిందిందిందిందిందిందింది
Before going on, I will first confirm that Inuit- owned lands will remain exempt from property taxation, other than the exceptions already specified by Article 22 of the <i>Nunavut</i> <i>Agreement</i> .	bጚዠባ⊂▷ኈዦቌኇኇ ዺጋሏ∆ኈ፞፞፞፞፞፞፞፞ኯጚጚጚ፟፝፝፝፝፝፝፝ኯ ዾዹ፞፟፟፟፟፟፟፟፟፟ፚኯ፟ኯ፟ኯ ለ፝ኁኯበርዾዸ፟፝ጚኇ ዺጏሏፚጛኈርዾዸዸኇ ዹ፞ጜዾበ፝፝፝፝ ፟ጞ፟ኯዸኯፚ፞ጜዀ
Specifically the <i>Nunavut Agreement</i> establishes that Inuit-owned lands are not subject to taxation unless they are:	٨؎ڡٵٮڎ ڡڡڰٮ٦ ڟۥ٣٦ᡤ، ظؚۥۥۥ؋؈ٵڡٵڡ ڡؽۄڸ؞ڡڡ؞ۄڛ؞ڔ؋؞ڔ؋ؠڹڮۥؚ؆ڡ؋؞ ٣٣٣٣
 Lands within municipal boundaries with improvements or that lie within a planned or approved subdivision, or Lands outside municipalities on which improvements have been made. 	 ወඛሬና, ወඛሮና Δጋላኞናጋና ለናdበናbϷናጋቦኮ ናኮሌ ዮኖዲኃዮጵና <ናሲሲታϷፖዚላΓኮ ላዮቦጭርϷፖዚላቨና<ርና ኃዮጵ, Ϸኖዲጋዮጵና ወඛልና ዘላደሬካሪና ፖር ናኮሌ ሀም ඛ
Put another way, Inuit-owned lands are exempt from taxation if they are outside municipalities and used only for traditional activities. Bill 55 does not propose to change this situation.	√‹‹ לە
Not only does the current approach make sense to us, but crucially, we cannot change the <i>Nunavut Agreement</i> or legislate in ways that go against the <i>Nunavut Agreement</i> , which takes precedence over territorial legislation. One of the requirements of the <i>Nunavut</i> <i>Agreement</i> is that when Inuit-owned lands are taxed, they must be taxed in accordance with the laws of general application. This means that the law cannot treat certain taxable privately owned lands, in this case Inuit- owned lands, differently from other taxable privately owned lands. It means that when the government or the Legislative Assembly makes amendments to laws of general application, they cannot do so with the intent of treating certain taxable privately owned	ἰ° Δ Ο΄ Θ΄ ΟΡ΄ Β΄ Α΄ Δ΄

lands differently from other taxable privately owned lands.

Although the *Nunavut Agreement* is clear when Inuit-owned lands are taxable, it is not quite so clear on who should be assessed those taxes. That is left to the laws of general application, such as the *Property Assessment and Taxation Act*, and this is one of the issues we intend to clarify through Bill 55.

What does it mean to be the "assessed owner" under the Act? In short, this simply clarifies who is on the hook to the government at the end of the day for paying taxes. Being an "assessed owner" for tax purposes does not change actual ownership or other rights. It just means we know who to assess the taxes to first and who to collect from in the end.

Mr. Chairman and Members, our starting position, as you may remember from our early internal work, was to amend the legislation to confirm that landowners were to be assessed the full taxes on their property. We were planning to use Bill 55 to clarify that landowners in Nunavut were also, for tax purposes, the assessed owners. This is how all private property owners are currently treated.

Mr. Chairman and Members, before drafting Bill 55, we reached out to Inuit organizations to invite their input. Seeking feedback from Inuit organizations is an important and normal part of our legislative process. During these consultations, Inuit organizations expressed their clear preference that, for the purposes of general taxation, the Government of Nunavut should treat Inuit-owned lands like Crown lands. Their feedback included written responses to our initial letter, email exchanges, and in-person responses during our meetings. We appreciated their engagement. ᠌ᠴᡆ᠋᠋ᡔ᠌᠌ᠦ ᠋᠆ᡧᢣᡗ᠅᠋᠋ᡗᢗ᠅᠋᠋᠋ᡶᡗ᠂᠋᠋ᠺᡟ᠅᠋ᡗ᠅᠋ ᠋᠋᠋Ċᡰᠯᢣ᠋᠋ᠮ᠋᠕ᡔᢞ᠊ᡅ᠉᠋᠋ᡔᡡ᠂᠋ᡅ᠋᠋᠆ᡘ᠆ᡘ᠆ᠺ

ϿႭ*Ϙ^ϛ ϤዮዖՈ[®]*Ⴑ Ͻየረፈናበ⊲ና៸⊲[®]៸ϭ ΔϿΔ^ϛ ϿႭჼⅆႶ[®]Ր^c Ċ^Ϸ;^ϳϧ[®]CϷͿ[®]Ⴍና[®]ႱC ႭჂႭ<Ⴢ[®]L^c Ρ^ϧd^c ^sbϷλϞሊ⊲^sb[®]<^c Ċ^Ϸ;^j^s[™]CϷϧሊ⊲ϲ[®]σ^b. CL[®]Ⴍ LϲႱ^sJ^c Lϲ^bb^sL^c i^s^j Λ^sdΩσ^c ^sbϷλϞ[®]CϷσ[®]Ⴑ Ċ^Ϸ;^j^s[™]Dϲሊσ^sJ^c³ LcႱ[®] CL[®]Ⴍ ΔϲΓ^j^{*}[©]^c ႭჂႭΔሊ⊲ዖL≪^{S^c}.

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Under their recommended approach, the Government would treat Inuit organizations like a public government and assess taxes to the lessee, the individual or firm leasing the land, instead of assessing the taxes to the landowner. In order to adopt the Inuit organizations' recommended approach and comply with the *Nunavut Agreement*'s requirement that Inuit-owned lands be taxed in accordance with the laws of general application, Bill 55 would need to treat all privately owned lands across Nunavut the same way as Crown lands. This is simply not a reasonable approach. However, we took this feedback seriously, and developed Bill 55 in a way that partly accommodates their request while also complying with the Nunavut Agreement.

As proposed, Bill 55 would create the following situations, which would apply to all private landowners, including Inuit organizations.

In cases where the landowner has only surface rights and where subsurface resources (like minerals) are being extracted through a mining operation, Bill 55 proposes the government would assess the landowner only for the value of the land. Separately, the government would assess the lessee, the firm leasing the land, for the value of any improvements associated with their operations on the land (e.g. mining). So far, this largely aligns with the recommendation from Inuit organizations.

However, in cases where the landowner owns both surface and subsurface rights, Bill 55 proposes to maintain the existing system, which is to assess the landowner for both the value of the land and of all improvements made to it. In this way, Mr. Chairman and Members, we modified our initial position to accommodate the feedback we heard from Inuit organizations through our consultation ⊲⊃∿⊃⊲∿⊃₀, ∆₀∿」 ݐ∿┖ᡆ᠈ᡆ᠃ᡓ᠅ᡄ᠆ᡏ᠘᠉᠆ᠬ᠘᠉᠆ᠵ ᢩᡄ᠈᠆᠋᠋᠋᠆ᠳ᠘᠋᠉᠆ᡆᢕ᠋᠉᠆ᡆᢕ᠉᠘᠉᠆ᢕ᠆ᠴᢕ Ċŀቫシ∿CÞՐ◁Ⴀና. Δ൧ൔና በℾየⅆՈ∿Ր°ഛ 476,47,00 42,00 4 LCしひしくつ. LCしらい 55. ᡧᢣᡤ᠒ᡩ᠘ᡏᡐ᠖ᠴᡄᡷᠴᢈ᠋ᡬ᠘ $a^{L}T\sigma^{G}dn^{L}s^{G}$, C $\Delta L^{e}a^{L}b^{G}b^{H}n^{C}$. لهلطنهه معنامهم ولامع فلأحهد بدلام $C\Delta L\Delta U \supset d^{c} \supset \sigma$, $P D^{b} D H \cap D^{c}$ ᠘ᡄᡄ᠋ᢂ᠘ᡄ᠋᠋᠋ᢛᢩᠴᠣ᠄ᠻᠴ᠋᠋᠋᠋ᢦᡃᢣᢉᢉᡃ᠋ᢣ᠋ᡗᢪᠥᡃ. ᠙ᠡᢀᠣ᠊ᢈ᠋ᠵ᠉᠘᠆ᡩ᠈ᢩ᠅ᠴᢗᠴᡆᡷᡃ᠋ **₫₽₽₽₩₽₽₽₽**

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process with them. We think Bill 55 has reached a reasonable middle ground on this point, though acknowledge it does not fully satisfy their preferred approach.

We also recognize that our "made-in-Nunavut" approach does not neatly align in every way with approaches that other provinces and territories have taken. You will not be able to point to another system in Canada and match it identically to what we are proposing here. Members will appreciate that this is much like the *Nunavut Agreement* itself, which is unique to Nunavut and sets out aspects of land ownership and taxability that do not apply outside Nunavut. We have drafted Bill 55 to align with the *Nunavut Agreement*, not necessarily to align with other land claim agreements or provincial laws.

Importantly, we are not suggesting that landowners must be the ones to bear the cost of the tax. Inuit organizations already require land leases and other agreements with their tenants. These agreements are robust, legally binding, and already set out a range of requirements and expectations of the tenant. Such agreements allow landowners to pass along the costs of property taxes to the tenants. Indeed, we fully support and expect that Inuit organizations would recover the costs of any tax assessed to them under the *Nunavut Agreement*, like a landlord of an apartment complex recovers costs by charging rent to the tenants.

Streamlining Review of Initial Complaints

Mr. Chairman and Members, I have so far addressed one component of Bill 55. Through this bill we are also proposing to improve the overall management of property assessment and taxation processes in Nunavut.

We are proposing to streamline the initial complaints process. Right now this process

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requires two layers of quasi-judicial administrative proceedings. The existing legislation provides mechanisms for individuals to address disagreements with assessments or to appeal factors impacting their assessment by submitting a complaint to a territorial board of revision. Currently the board consists of at least three appointed members and is mandated to hear complaints related to assessments. The board conducts hearings in response to complainants regarding issues, such as assessed value, property classes, exemptions, and clerical errors. Many of these initial issues are straightforward and relatively administrative in nature.

Issues that escalated beyond the board of revision go on to a separate assessment appeal tribunal, another level of process. Issues that escalate beyond the tribunal go to the courts. Each layer adds complexity, time, and costs for all parties involved.

Bill 55 proposes to transfer the first-level responsibilities currently before the Territorial Board of Revision to the director of assessment, an employee of the Department of Community and Government Services. We [expect] the proposed reassignment of the board's responsibilities will improve the efficiency of this first-level review of complaints. By being able to better manage administrative issues in house, we hope to improve the overall complaints system, keeping the other layers of decision-makers for more complicated issues.

It is important to emphasize that those making the complaints will remain eligible to escalate issues to an assessment appeal tribunal. If complainants do not agree with the first-level decisions of the director, they retain the right to a second level of review. This is entirely appropriate. However, we expect our proposed approach will be able to

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Additional Measures

Mr. Chairman and Members, the complexity of matters being dealt with by the Assessment Appeal Tribunal have increased in recent years.

The bill provides additional measures to reduce disruptions in matters before the tribunal by allowing tribunal members to continue participating in appeals that extend beyond their appointed term. This issue has posed a challenge in previously scheduled hearings. Bill 55 proposes changes to address this issue in the future by ensuring continuity within the tribunal until conclusion of specific appeals.

Bill 55 also includes amendments intended to improve assessment practices and reduce the number of complaints associated with differential interpretations of common assessment elements. For example, disagreement regarding the classification of types of machinery and equipment that may be assessed as improvements is a common element of complaints submitted to the Territorial Board of Revision and subsequent appeals submitted to the Assessment Appeal Tribunal.

Additionally, Bill 55 proposes amendments to the enforcement provisions of the Act to recognize that most land in Nunavut is leased from the government, including municipal, territorial and federal governments. The existing enforcement provisions are primarily Υ>Jና/47Π>@σ4%ጋ%
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targeted at privately owned lands and do not adequately address lands leased from the government.

Bill 55 also incorporates the requirements of the *Nunavut Agreement* that Inuit-owned lands cannot be seized to pay for tax arrears. In summary, amendments in Bill 55 would make the enforcement provisions more appropriate to Nunavut's circumstances while complying with the requirements of the *Nunavut Agreement*.

The amendments proposed within Bill 55 introduce modern, comprehensive definitions of machinery and equipment that will help clarify qualifying assets and should reduce the volume of complaints in relation to other assessments.

Conclusion

In conclusion, Mr. Chairman and Members, Bill 55 proposes to support the fair and responsive management of property assessment and taxation measures in Nunavut. We drafted this bill in consultation with Inuit organizations. My colleagues and I considered the feedback they provided, both written and oral, and incorporated it into this bill before this Assembly. We admit the approach we propose here is not exactly what they requested but think Bill 55 presents a reasonable middle ground.

Bill 55 aligns with the *Nunavut Agreement*, as it must. Bill 55 does not align entirely with approaches used elsewhere in Canada.

Bill 55 does not create a new tax nor does it change the taxability of Inuit-owned lands; it cannot, as this is already established in the *Nunavut Agreement*. Instead, Bill 55 clarifies that in certain circumstances the lessees are to be assessed the value of the improvements. ጋናጐᲡചላጐ<ናጋና ዺዣፚጘሰብኁዀንጔና ዾዺኁሰበቦታኦ⊰ኇኯ የረላው የኦውኁ፞ኑናረላጐቦ፟፟ ላጋኈጋላጐርኦ⊰ኇኯ ሁペዸ፟፟ኇኇኯ. ፈዣፚጘሰበኁዀንጔና ጋናጐレፈጭ<ናጋና የረላው የኦውናክናበኯ ላጋኈጋላጐርኦ⊰ው ዾዺኇ ሁペዸ፟ኇኇ.

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Bill 55 also proposes more administrative improvements.	Lলሁካጭ 55 ጋካረናሲዎና ላካሬልলሲናበታና ለውረቦላዖበካካሙ.
I would like to thank you for your time and consideration of this important issue. Thank you, Mr. Chairman, Members, and guests.	^ና የት°ዉ广 ^ኈ ለልናbኈበርኦሀL ሏረLኴጓኈረኦዖበሁረ ለዛLኊኦጚJና. ናፅኦ°ዉ广ゥ, Δዮረ«ኦርጐ. Lーሁーኦኈሰና, ናbΔናፅኦኦረLጚ [֊] ጔ.
Chairman (interpretation): Thank you, Minister Ehaloak. Nunavut Tunngavik Incorporation is also participating through Zoom. I now give you the floor, (interpretation ends) President Kotierk. (interpretation) Welcome and you may now begin.	Δ⁵/«ϷϹ·· : L'α, Γσ [,] C Δ ⁵ b ⁻ Δ ⁶ . CΔL Δα.ອໍ ^c Ͻ ^e ⁻ U& ⁵ d ⁻ Π ⁵ dΠ ^r ⁵ ⁻ Γ ⁵ Ϸ«σ ⁵ bCϷΓ [*] LC ⁵ b ₋ CϷ ⁻ Π ^c . Δ ^{-*} Δ ^c Ͻσ ⁻ ⁵ ⁻ (Ͻ ¹ , ²) Δ [*] U ² ⁶ b ⁵ d ² G ⁵ (Ͻ ¹ , ²) Δ ² ⁻ Δ ⁻ ¹) Δ [*] U ² ⁶ ⁵ d ² G ⁵ (Ͻ ¹ , ²) Δ ² ⁻ Δ ⁻ Δ ⁻ ΛΓ ⁴ ⁶⁵ Δ ⁻ Δ ⁻ Δ ⁻ Δ ⁻
Ms. Kotierk : <i>Unnusakkut</i> , Chairperson Main, Co-Chairperson Towtongie, and Members of the Standing Committee on Legislation.	ᲫᲚᲘ Ს: Ხ°ഛ५७៤, (ാ๎ᲐᲑᲘᲙᲚᲡᲣᲡ) ∆Ს୵୧Ხ୯Ს, Ს∆°. ᲐᲡ୵୧ᲮᲡᲮᲡᲘᲡᲡ CᲮᲔᲚՐ ଏᲡച ᲮᲘᲡᲑናᲚ ᲡᲚᲡᲚ୷Ლ ^Კ .
Before I begin, I would like to highlight that I have Kilikvak Kabloona, the Chief Executive Officer for Nunavut Tunngavik Incorporated, here with me, as well as Carson Gillis, who has already been recognized. He is the director of lands out of Cambridge Bay.	ለቦላᡄϷ ^ϧ Րσ፣σ ጋኣኈበናበJL୬ኈሁ ዖሮኖዊ ^ነ ጛ፞ጏ፞፞ሷ ^ኈ , ር፟፟፝፞፝፞፝ዸ
We appreciate the opportunity to make presentations to you on this important topic.	ჼd৮ሮዎJና Λልჼbዖ°ዉናናር Ϸჼb՟ϲJ°ዉჼኦጋር Δሮኁፖ°ഛና ለዛLሲϷዛℲና ርLጋ⅃ኈႱ.
The impact of this legislation would be far- reaching; it would transfer millions of dollars in legal and financial liabilities from mining companies to Inuit, and make Inuit organizations liable for potentially millions of dollars in unpaid property taxes if a mining company becomes insolvent. In other words, the Government of Nunavut intentionally chose an approach that would harm Inuit and benefit private companies from outside Nunavut.	Ċ° _Q <pre></pre>
We urge the Members of the Committee to reject the bill in its current form.	ڬ ^ؠ ڡ؇ڮ٥؞ؾ؞؞؋ڽ؋ڔ؋؞ ڮ؞ڟڹ؋ٵڮ؞
Inuit organizations had made a detailed joint submission. I will be happy to answer any	∆൧∆ഀ ՈℾՙⅆՈ∿Ր՞ ϽϭϟϟͰԿϹ ᲮϽኦኦ⁵ᲮՈՐൎഛ ՙⅆል⊲୷℉⊄ଐ≫∿Ⴑ

questions you may have on the submission.	⊴∧ኈd∩ኄጛኇ፞፟፝ኇ፝፟፝ን፟፝፝፞፝፝፝፝ ኯ፝ዄዾኯዾኯዾጏ
We will use the opportunity now to	ϹΔL Λ&ႪჼჼႶჼσႶჼσჼ ĹჼႭ
 Highlight the lack of justifications for the Government of Nunavut's proposal; and Use Baffinland's Mary River project to illustrate how the Government of Nunavut receives substantial revenue from mining companies and has the ability to fund its tax own collection efforts. 	
Lack of justifications for the Government of Nunavut's proposal	ዻ፞ኈየቦላኁልኄьናላዻኈጉጋላኁውኍና ወ ዾ ጅና ቦ≪Γጶዋ ጋኑላሪ⊳ሀታႱ
The fundamental issue is who, Inuit or mining companies, should be legally responsible for paying for property taxes for mining improvements on Inuit-owned lands where Inuit own mineral interest.	ር፟ ^ቈ ዺ ለዛፈላሥሬና ልቃልናው ኦኦና ^ቈ ውላናልናው LድႱჼስጋና ይደቦታናይሊላናይናጐሁር ፈየድጋና ውልጋና ሮክታምስናበσናጋና ኦኦናኖσላናልና ልቃልና ውልናdስ ልቃልና ኦኦናቄσላልነኣኈቦና ፈናፓσናይዀበናውቦና.
I would note that the Government of Nunavut has agreed that on Inuit-owned lands where the Crown owns mineral interest, mining companies should be made legally responsible for paying for property taxes for mining improvements. This represents a positive change in the bill that is not in the current legislation.	▷ኦትሊσ⊲ჼי<ና ዾዺዎና ႱペĽჼႱ ⊲ჼቦჼነሪĽ ሏዾሏና ዾዹჼdႶჼቦჼσ ႱペLጋჼbჼdና ▷ኦናჼσ⊲Ⴑჼ៶ჼቦჼσჼ ▷ኦናჼσ⊲ჼሰና LႠႱჼჼႶႱና ፈየዽታሊፈჼႦჼჼႶናႶታሊፈჼႦჼĽር ▷ኦናჼσჼ. ሮჼዉ ሲჼĽናጋσჼ Ľჼዉ LႠႱჼႫჼቦჼĽና.
However, on Inuit-owned lands where Inuit owns mineral interest, also known as subsurface, the Government of Nunavut believes that Inuit, instead of the mining companies, should be responsible for property taxes for mining improvements made and owned by mining companies.	የረላσ ΔϿΔ ^ϛ Ͽឩ [;] ϭͶ ^ϫ ϹϚ ΔϿΔ ^ϛ ឩ ^៲ Γσ [;] ϧ [;] ͽϹʹ ΔΡϤ ^ϫ Ⴑσ ϹΔᢣϷʹϧϲʹϹ ϿឩϘ ^ϛ ႱペĽ ^៲ ϭ Ϸ ^ϛ ΛΡζ ^μ LC ΔϿΔ ^ϛ ϷϧϚ ^ϫ σϤ [;] ͷϽϷ ^ϫ ϒϲϽϚ ϧϹͿʹϧͺϤʹϧʹͰϹ ϿឩͿϚ Ϲϧϟϧʹϭ΅ϷϧϚͼϭϤϒͰ ʹϞͼϧϷ;Ϛ ͼ ^៲ Γσ _Ϥ ϧϷ;ϭϷ ϷϧϛͼϭϥϽϧϐͼϭ.
It is worth pointing out that until recently and except in the case of Baffinland Iron Ore Corporation's Mary River project, the Government of Nunavut's general practice has been to assess against mining companies for mining improvements, a practice consistent with the intent and spirit of the Article 22 of the <i>Nunavut Agreement</i> as well	▷›ኦሊጋJ ላbኦ›ኁ፝ዮርና ርኮሪላ ሩል°ሩዮሪና ዾጏንድሊσና፲ና ለድሊላሙ ወሏዎና ሁላደኮሪና ላጋሁኖጋና የኦኦኣናዮርናጋቡ ኦንናዮσላጮበሙ ርኮሪወጐሁ ኦንናዮσላዖቢውና ለኦረኆሮዖበሙ. ឧድ፲በځውና ለឧሥርጐዮዮሙ Δጋሮጐሁ 22 ወሏዎና ላኈዮዖበጐዮቢያና ላኑLጋ

as the universal practice across this country.	⊲⊃ኈ⊂⊳Ⴑኆ⊃Γ δα⊂⊂ΪΓ.
The Government of Nunavut now proposes to transfer the property tax burden on certain Inuit-owned lands from mining companies to regional Inuit associations, or make regional Inuit associations tax collectors as well as guarantors for the Government of Nunavut.	ዾዺፇና ႱዊႾჃና Űዺ Ͻንሃናሮ ^ኈ >ና ዾናበኈበሊጚĽኌጋቡና ር፞፞ኯ፟፟ታኈጋ ሏወሏና ወዺናሰበጐዮኇ ዾጛናኇ፞፞፞፞፞ኇኇ፟፟፟፞፞ዾ ሏወሏና በ୮ጐዮኇ ዾ፟፝፞፞፞፝ኇኇ፟፟፟፟፟ጏኇኇ ፟፟፟፟፟፟፟፟፟፟፟ ፈወሏና ስጋንኦናክበሶኈዮና ር፞፞ኯ፟ኇኈ ዾ፞፞፞፞ናናባኯዾሮኈጋቡ ႱዊĽነፅኇኇ ወፈናበንጚበጔቡ.
The Government of Nunavut had a choice: they could have chosen mining companies instead of Inuit organizations. It would have been a policy option that is easily acceptable to all parties, including the mining industry.	ᠴᡆ᠌᠌᠌ᢟ᠄ Ს᠙᠋᠋᠘ᡃᡆ᠋ᢥᢉ᠂᠋ᠳ᠌᠌᠌᠌᠌ᡇ᠘ᡃ᠋ᢣ᠋᠋ᡪᡃᢐᡄᢂ᠋᠅᠋ ᢂᡔᡩ᠊ᠳᡏ᠋᠅ᡣ ᠳ᠌᠌᠌ᡔ᠋ᠺᢄ᠘ᠴ᠘ ᡣ᠋᠋ᡏ᠄ᡏᡗᡣᡥ᠋ᢤ᠋ᡗᢗ᠅ᡥ᠋᠊᠋ᡔᡅ ᡬ᠋᠌ᡄ᠌᠉᠋᠋᠋᠋᠋᠅᠅ᡩᡆ᠂ᠺ᠋᠅ᡣ᠋ᠺᡃ᠋ᢣᠺᠺᢦ᠘ᢂ᠋ᢣᢄ᠉ ᠙ᡃᡆᡄ᠋᠋᠋ᡄ᠈ᢂᢣ᠋ᠺᡨᡆᡐᠺ᠋᠘᠆ᠴ
That option would have also bypassed or avoided an interpretative dispute between the Government of Nunavut and Inuit organizations on the interpretation of Article 22 of the <i>Nunavut Agreement</i> . The interpretive dispute is currently before the Nunavut Assessment Appeal Tribunal and will likely be heading to court.	Ϲ ^ͼ ͺ ᢣ᠋᠋ᡦ ^ͼ ᢦᡩᡩᡣᠾᡲᡃᠫ᠅᠂ᢩᠯᡃ᠘ᠴ᠄᠑ᠻᡘᡃ᠋ᢐ᠋ᠺᠠᡤ ^ᢛ ᠳᡗ ᢣᠣ᠋ ^ᢎ ᡩᠺᡣᡲ᠅ ᢩᠣᡆᢩ᠀ᡩ᠂ᡁ᠙᠘ᡃᡥ᠊᠋ᠥᡡ᠘ᠴ᠘ᡩᠴ ᠺ᠋᠋ᡏᢞᡴᡲ᠅᠋ᡄᡆ᠄᠌᠑ᠻᠯ᠋ᢗᢄᡔ᠋᠋᠅ᡁᠣ᠈᠘ᠴᠧ᠅᠋ᡶ᠂22 Ϲᢞ᠙ᠳ ᠴᡆᢩ᠀ᡩ᠂ᡧᠬᠬ᠋ᢐᠺᡢᠯ᠕᠅ᡁᠥᡡ᠂ᡠ᠔ᡏ ᠑ᠻᢣ᠌᠌᠌ᢄᡶᠣ᠋ᡊᡠ᠆ᠳ᠋᠘᠂ᡄᡆᠴᠥ᠀ᡩ᠂᠋ᢐᢄᡷᢣᡪᡃᠳᡗ᠍ ᢂ᠂ᠳ᠋ᡬᠴ᠋ᡭᢐᠦ᠊᠋᠖ᠺᡅ ᠘᠅ᡃ᠋ᢐ᠋᠁ᠫ᠘ᡧ᠘ᡏ᠖᠋ᢣᠺᢄ᠆᠅ᡃᠧ᠅᠋᠋ᠧ᠅
In other jurisdictions, where the property tax burden is placed on mining companies directly, the government is able to collect against mining improvements, including placing a special lien on these improvements. The Government of Nunavut has not fully explained why it decided to give away this valuable collection tool and focus on regional Inuit associations as the only possible collection targets.	Ϥϟʹ·Ր°ϖჼ ႱペĽჼႦჼልϷϟና ϹΔĹ ĊŀϟʹϧʹͽϽϽϚ ĊჼdϼჼႱ ϷϟϚ°ϖϥʹͽʹϹͽϲʹϿϚΔ°ͺͼʹϐϲϹʹͰϹ ႱペĽჼϭϤ ϼϥϚϽϟʹͼͺͼʹͽϲʹϚͰϹ、ϷϟϚ°ϖϥʹͽʹϳϚ Ϟϭϐʹ·Ⴑ ĊჼdϼჼႱ ϥϷϲ·ϞϭͼϚϽϚͶϿͶჼ. ϼͼ͵ϷϚ ႱペĽჼϭ Ċ°ͼ ϷϖჼႦϿϥʹͽϟĽ ʹϷϼΔͰĽϚ Ċ°ͼ ϼϥϚϽϟʹͼͺͼʹͽʹϿϭϟϽΔ°ͼͺϛϹϹͺϥϐϚϽʹͽϟĽϟϭ Ϲʹ·ͼͺϼϥϚϽϟʹͼͺʹͽϽϳϲʹ϶ϿͶჼ.
The Government of Nunavut appears to justify its unexplainable choice on two grounds: (1) Inuit organizations receive royalties; and (2) Inuit could contractually require mining companies to pay the taxes.	ዾዹዎና ሁዲL ዹ፞፞፞፞፞፟፝፝፝፝፝፝ዾኯጜኯ፟ዀናበጘ፞፞፞፞፞dትጚዀ ር፟፞፞፞ቔ፞፞ዻ፞፞፞፞ዾ Lና፞፞፞፝ ፚዀ፝፝፝፝፝፝፝፝፝፝ጜኯ፟ኯኯ ዸ፟ዾዾ፟፟፝፝፝ኯጜ፟ጜዀ፝፝፝ ዸዾዾኇ ር፟፟፟ቔ፞፞ፚጜኯ ር፟፟፟፟፟፟፟ኯ፟ኇዀ ዻዮ፝፝፝፝፝፝ፘኯዺጘ፞፝፟፟፟፟፟፟፟ይናኯ ዾዾፚና ር፟፟፟ቔ፞ፚጜኯ ር፟፟፟፟፟፟፟፟፟፟፟፟፟፟ፚዀ ዻዮ፝ፘ፞፝፝፝፝፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟
On the first ground, other public organizations, including governments, also receive royalties from Crown lands but are not made responsible for paying property taxes for mining improvements.	ርΔLᲚ ᢣ᠌ᢟᡄ᠆᠋᠉᠂ᡧ᠋ᢝᡅᡅ Ⴑ≪Lၿdˁ ႶℾჼdႶჼჁჼႻ Ⴑ≪Lၿdና ዸ፟፞፞ዹዾᢣ፨Ċናbናር୮ናLር Ⴑ≪LၿdѽႪჂና ዸ፟፝፝ኯ፟፟ ႱႾჃჼႭჼჼႶႠჁჼჼჁႱႠ ႠႱჄႸჼႶႽႶႫჼႨႽ ჁႸჽჼႻჃႻჼႨႽ ለჁჄඦჼႠჼჂႶჼ.

As of September 2020, Baffinland had paid,	ۥڬؗڷ؇ۘ؆ 2020-ۦڮڎ۩٩ڽٵ ڂۿڡؚڿ؎ۥڡۄ ڟ٥ۻ٢ڐ٦
Baffinland Example:	ج⊗⊷جہ احت
Instead of working with Inuit organizations to maximize tax revenues from mining developments, the Government of Nunavut chose to escalate an internal fight with Inuit organizations, essentially giving mining companies a free pass, at least in terms of legal liabilities on property taxes. In other words, the Government of Nunavut intentionally chose an approach that would harm Inuit and benefit private companies from outside Nunavut.	ΔΔΔ ^ϛ ΠΓ ^s dΠ [%] P [°] σ [®] Λσα4Π ^s [®] [°] b [°] D [®] Ċ [*] γJ ^ς [†] αϷ ^j [®] ⁹ Δα ⁹ ^c U≪L [*] U Č [*] α ^s d [®] «α4 [®] N ^c ΩΔ [°] αc ¹ ^s ¹ C ϷαC ⁵ ^{b[°]σ^sJΔ^c ΔΔΔ^c ΠΓ^sdΠ[%]P[°]Δ^c. C[†]d4 Ϸ^j^{c[®]}σ4[®]Λ^c 4P^{c+}^j²α³b[®]C[*]P^c CL[*]dΔ[*]U LσU[*]D¹C 4P^{c+}^j²α⁵b⁸C[*]P^c CL[*]dΔ[*]U LσU[*]D¹C 4P^{c+}^j²σ^s¹²C[*]D¹² ΔΔ²²C¹²C ^j²δ⁸D¹²C¹D¹²C¹C¹C¹C¹C¹C¹C¹C¹C¹C¹}
Mining companies control when and how to make mining improvements, and own and derive the primary benefits from the improvements. Mining companies come to Nunavut to make profits, and should be made responsible for paying property taxes on their own improvements.	ϷϧϚ·ϭϤͽͶϲͺϤϷϲϲͶϞϹϹͺ;ϷϞϦͼϥͺ;Ͽ ϞϫϭϤ;ͳ;ϳϲͺϤͱϹϿͺϳϭϷϧͼϧͶϲͶϟͼϲ;ϿϦ Ϸϧϲϧϫϥ;ϧϳϲ ͼϧϧϧͼϿϤ; ϲͼϧϧͼͶϲϿϲ ϲϧϧͼͶϲϿϲ ϲ
Simply because Inuit organizations may require mining companies to pay contractually does not mean Inuit would not be facing substantial legal and financial risks. For example, if Baffinland became insolvent, the Qikiqtani Inuit Association could be responsible for paying millions of dollars in property taxes, based on Bill 55.	రీటి ద విద్దింగా రిగ్రి రాండి రాండి సిందిం ఎల్లింగ్ సిందిం దిందిం దిందిం సిందిం సిందిం సింగా రాండి సిందిం సిందిం సిందిం సింగా సిందిం సింగా రాండి రాండి సింగా సింగా సింగా సింగా సింగా సింగా సింగా సింగా స
On the second ground, the Government of Nunavut would also have the opportunity, by contracts or legislation, to require mining companies to pay taxes.	ጋ ^ֈ ፫ଏ
Inuit organizations have been recognized by the governments, for many purposes, as public bodies performing the function of a government, and are holding Inuit-owned lands for the collective benefit of Inuit, and should be treated akin to governments instead of a private, for-profit entity like a mining company or a regular private land owner.	ΔϿΔϚ ΠΓΊΟΠʹ·ΓϚ ΔϹʹϞͺͺϟϷϟͺͰͺʹͰϹ Ⴑ≪ͰϷϟϚ ϤΓϟσ· ΛϞϥϚιͽʹϿϹ. Ϸ·ϭϽΔͼͼͺΔϚͽϚ ͶΓϳϿϤϷͺϫͼ Ⴑ≪ͰϹϽϚ Ϥ·ͰͺϿ ΔϿΔϚ ϿͼͺϳϭͿʹʹ·Γͼϭ· ͶͿΓϤϨϞϟʹ·ϿϹ·, Ϥ·ͰͺϿ Ⴑ≪ͰϹϽϚ ΔϟͰϹ·ϧϷϧʹͽϽϚ ͼͺͱΓϭʹͽϽϚ ϧʹϔϚϭͺ϶ʹ·ϭϚ ͼͺʹͳϭʹϧʹͽϽϼϚ Ͽͼͺϭ·.

since commencing production in 2014:	▷ታና°σ⊲ϲ∟⊳ኈጋσ 2014Γσ ^ϲ :
 To the Government of Nunavut, \$53 million of total revenue in payroll and fuel taxes (\$68 million if including the \$15 million of property tax in dispute) To the Qikiqtani Inuit Association, \$67 million of total revenue in advance royalties and rent for land lease. No royalties to Nunavut Tunngavik Incorporated are expected before 2030. 	 Δα≫ς υ≪υδάδης \$53 Γς 4° ΡαΡγσ⁶ Δγ³⁶ΠςΠςΠς ΔΠ⁶ ΡαΡγγ⁶Δ Ν³⁶ηςΠςΠς ΔΠ⁶ ΡαΡγγ⁶Δ Ν³⁶ης Δημαργ⁶ (\$68 Γς 4° Λ³⁶ης Δημαργ⁶ (\$68 Γς 4° Λ³⁶ης Δημαργ⁶ (\$68 Γς 4° Λ³⁶ης Δημαργ⁶ (\$67 Γς 4° ΡαΡγσ⁶ Δημαργ⁶ Δημαργ⁶ Δ³⁶ης δημαργ⁶ (Δημαργ⁶) C¹⁶ης Δημαργ⁶ Δημαρ⁶ Δημαρ⁶ Δημαρ⁶ Δημαρ⁶ Δημαρ⁶ Δημαρ⁶ Δημαρ⁶ Δημ
The current Baffinland production is on subsurface Inuit-owned lands with a grandfathered royalty regime.	ŰႭͺʹል°ᡄ᠋°ΓͺϷϧϚ°ϭϤʹϭ΅ͺϼႭϷʹ ΔΡϤʹϞႱϭʹϽ΅ͺΔϼΔϚͺϼႭʹϭͶʹϞႱϭ "ΛՐϤϨϹϷΓϤ ^ͽ ʹϧϤϟͿϟϭϧʹʹϭʹʹϚͽϹϭʹͿϚ ϤϷϲϹϷϟΓϷ
Including property taxes, the Government of Nunavut would have received more revenue each year from Baffinland than Inuit organizations would have to date. It is fair to say that the Government of Nunavut is in a position to fund any tax collection efforts against Baffinland or other mining companies.	ΔᡄϷ՟ᠴᡣᡃ ᡆᢩ᠅ᠮ᠊᠋᠋ᠳᡃdᢗϷᢣᠴᢩᢩᡩ Ⴑ᠙᠋᠋ᡄᡃᡆ᠅ᡊ ᠌ᡔᠦᡃᢣ᠌᠌ᠵ᠋ᡶᢣᡄᢂ᠋᠅ᠫ᠅᠋ᢗ᠅ᢤ᠋ ᠘ᡃᡪᡶᢦᡃ ᠍ᢃᡔᡩᢂ᠋ᡶᡄᢂ᠅᠘᠋ᢄ ᠘᠋ᠴᡘ᠊ ᠔ᡔᡘᡃ᠖᠋ᠬᡠᠥ ᢂᡩ᠋ᠴ᠋᠋ᡘ᠋ ᡬ᠖᠘ᡧ᠋᠋᠅᠖᠘ᡷ᠋ ᡬ᠖᠘ᡧ᠋᠅᠖᠘ᢩ᠙ ᡬ᠘᠘ᡩ ᡬ ᡬ ᡬ ᡬ ᡬ
In sum, there is simply no need for the Government of Nunavut to transfer tax liabilities from mining companies to Inuit organizations for the sake of facilitating tax collection.	ᡆ᠘᠌ᡈ᠋᠄ᠴᢣ, ᠴᡃᡣᡊ᠋᠌ᢩ᠘ᡩᡆᡕ᠋᠋ᠺᡃ᠋ᢐᡃ᠋ᢆᡥᢉᠫ᠋᠄ᠴᡆ᠌ᢩᢟ ᡁ᠙᠘ᡃᢐᡃ᠋ᡥ᠌᠌᠌ᡊ᠄᠘ᠴᡘ᠂ᠺ᠋ᡩ᠘ᠴ ᠙᠆᠋ᠬᡷ᠋᠆ᡘᡆ᠋ ᠈ᢣ᠋ᠬ᠋᠋᠘ᡊᢥ᠋ᠬᡨ ᠕ᡄ᠋᠅ᢣ᠘ᠬᡳᡗᠬ᠋ᡬᠳᠬᠴᡗ ᠘᠋
Illegality of Some of the Government of Nunavut's Proposed Amendments	Lলሁናም ሃናሳΓናረምሁ Δፎኑቦኖም ወዉዎና ሀ≪Lၿኖ ጋኑረናኦበኑቦኖም ጳናෳየቦላንበውና
Further, Inuit organizations are extremely alarmed by the Government of Nunavut's unreasonable approach in attempting to amend the <i>Nunavut Agreement</i> through Bill 55.	イლხ°σ [™] , ΔΔ ^C Ხጋንኦ፣ᲮᲘሶ ^c Ხ ^{<} ለፈ/ፈናርና/L୭ናሏ୭ና ሁዲĽካሪ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟ ՟
The Supreme Court of Canada, the highest legal authority in Canada, has stated that legislatures may not pass laws that undermine the Constitution as the supreme law in all Canada. However, this is precisely what the Government of Nunavut proposed to do.	២ዉር୮ ነፅናረσ [™] ሩ՛୮ Δ [™] ២ [™] ጋΔትነጚላና, ነፅናረσ [™] ሩ՛ LলႱলኪσነገና

The Nunavut Agreement is a constitutionally	<i>ዾዾ፟፟፟ዾኇዾዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀዀ</i>
protected modern treaty. The Crown and Inuit	ዾፚኈዸ፨ዸ፨ጘዸጘዾጜ ዺኈዸጛ∪ዾ. ዋዾ ላተר⊃ ∇ъ⊽ሪ
painstakingly negotiated its terms over	᠆ᡧ᠈᠆ᡆᢣ᠘᠆᠕᠆᠅᠆ᠴ᠆ᡷᠴᢕ᠋ᡰ᠂ᡬᢣᠺᠫᡢᡃᢐᡄᢂ᠉
decades.	ᢄ᠋᠄᠋ᡖᢄ᠆ᢞ᠆᠕ᡆᡄ᠕᠆᠈᠂ᡧᡬ᠋᠋᠕ᡷᢑ᠆ᢁ᠉
Negotiators included an entire article on how	
and when Inuit-owned lands in Nunavut may	᠘ᡄ᠋ᢂ᠂ᢅᡰᠣᢁ᠋᠖ᠴ᠖᠖᠘ᠴ᠘ᢏ
and may not be taxed. Article 22 limits the	₽₽ [,] 90%~ ₽₽%~ Ċŗϟ₽C₽₽4;F,jC
Government of Nunavut's ability to tax Inuit-	
owned lands in the hinterland or outside	
municipalities to situations where taxes are	ᡬᢛᠯᢣ᠘ᡣᠻ᠇᠋ᡦᠴ᠘ᠴ᠘᠂ᠴ᠋ᢩᠣ᠋᠋᠖᠘᠆᠕ᡧᡬᠴ ᠈ᡧᡄᡄᢅᠥ᠆ᠴᢩᡆᡄ᠂ᢗ᠘ᡃᡆᠴᡃᡅ
for "local government services and	
improvements including for schools and	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
water," a limitation that makes sense,	$\Delta \subset \Gamma \lor D \land C \lor \sigma \triangleleft S \land \Delta \sqcup S \lrcorner$
otherwise Inuit lands could be taxed when the	P^{L} $P^{$
Government of Nunavut provides no services.	᠘ᠴ᠘ᡃ ᠴᡆ᠋᠄ᡆ᠋ᡣ᠋᠋᠅ᡥᠴᠴ᠄᠘᠆ᢞᠮ᠘ᡷ᠋ᠬᠴ
1	᠕ᢣ᠋᠋ᠻᢣ᠋ᠫ᠋ᠬᢠ᠋᠖ᢛ᠋᠘᠆᠁ᢉ᠆᠆᠆᠆᠆
The above definition was intentionally made	Ċŀd< ˤdċơ ϽዮϲϷˤŀረLơ∿ᡥ ヘᠨᡪᢐᡆᡌ
to be different from and narrower than the	ᡩᢛᠹᡊᢕᡄ᠋᠋ᠵᢛᠫ᠄᠂᠕ᡷᡘᢣᢄ᠈ᠳ᠘ᠴ
property tax definition in <i>Property Assessment</i>	╡ ^ᢑ ᢩ᠙ᠵ᠘ᠺᢣᡆ᠋ᠳ᠉ᢣᢂᡱᠴᢉ᠂᠋ᢩᢨᢧᠧ᠖᠋ᢆ᠆᠆᠁
and Taxation Act, which defines it as "for	᠌᠋᠋ᠫᢪ᠋ᡶᠣ᠋ᡃ PATA-ℾ, ᡆ᠋᠋ᠴᡆ᠘ᡃ᠘ᡃᡲᢗ᠌᠋ᢂᢣ
territorial purposes."	ᡸ᠌ᠴᡆ᠌᠀ᡃ᠋ᠴᡃ᠋᠋᠆᠘ᢣᠣ᠋᠖᠕᠈ᢣᢉᡊ᠆ᡱ᠋ᠴᡄ᠉
	ᠴᡆ᠌᠌ᢟ᠂᠋᠋ᡰ᠙᠘ᡃᡃ᠋ᡝ᠘ᢞᡟᡠᡄᢂ᠋᠅ᠫ᠅ᠴᡬᠮ᠉ᡣᠺᠬᢌᡟ᠘ᢞᠮ᠉
The Government of Nunavut introduced a	ለናਰት₽ላ® 55-୮, ∩∩ናኈረLσ∿ሁ 48,
new provision in Bill 55, section 48, which	ᡄ᠋ᠴᢩᠣ᠘ᡃ᠋ᢣ᠋ᢛᡟ᠘ᢣ᠋᠋ᠬ ᢗᡃᢐᡰᡏ᠂᠋ᢗᡄ᠋ᠮ᠋᠆ᡆᢩ᠂ᡏᠳ᠋ᡃᡆᢗᢂᡷ᠋ᢦ
declares that "all property tax raised" are	
deemed for "local government services and	
improvements." Through this provision, the	ለኦ/ቦ⊲ዖበഛ". ር«ጵዉ በበና።ሃLσ∿ႱႰ, ወዉጵ Ⴑ≪∟๒៥ ጳ።₽ቦ⊲ሊዉ/ፈ።ጋና ዉኈ୮σ፣ሪበഛ ር።ሃഛ
Government of Nunavut is attempting to	ጋሥ℃ ⁶ < < < < < < < < < < < <
amend the property tax definition in the	᠘᠆᠘ᢞᡥᢨᠣ᠋᠋ᠫ᠘᠆ᡆᢩᢂ᠂ᡤᡗᠫ᠉᠂᠙᠕ᡆ᠆᠋ᢗᢕ᠉
Nunavut Agreement, which is not only	᠘᠆᠋᠋᠋᠋ᡰ᠋ᠵᠣ᠋ᢄ᠆᠘᠆ᡁᠮ᠋᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
dishonourable but illegal. Territorial	᠊ᡬᠯ᠋ᡃᢛ᠋᠋᠙᠘᠆᠕᠆ᢘ᠆ᡁᢄ᠉᠆᠕᠆᠉᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
legislation cannot amend a constitutionally	ᢀᠳ᠙᠘ᡤ᠋᠋᠉ᠫᠣ᠋ᢩᠴ᠂ᠴᡆ᠌᠌ᢁᡩ᠂ <i>ᡐᡅ᠙ᡣ᠉</i> ᠃
protected treaty like the Nunavut Agreement.	ᠴᡆ᠌᠌ᢞ᠋᠄᠘᠙᠘ᡃᡃᡆᡃᡳᡗ᠄᠂᠋ᡗ᠆ᠴ᠋᠕ᡧᡃᡃᡉ᠊ᠥᡄᢂ᠋᠅
The Government of Nunavut took it a step	
further by making those illegal amendments	ᡅᠴᡆ᠘ᡃᡃ᠋ᡰᠣᡏ᠄ᠴ᠋᠋ᠡ, ᠴᡆ᠋ᢟᡃ ᠋᠋ᡰ᠙᠋᠋᠋ᡰᡃᠳ ᠘ᡄ᠋᠋ᡗᡏ᠋᠌᠌ᡘ ᠴᡬᠦᡃ ᠋ᡣ᠋ᠺ᠋ᡪ᠋᠋᠋᠋ᡥᡝ᠘ᢣᡆᡃ ᠘ᡄ᠋᠋᠋ᡰ᠋ᠶᡡ᠈ᠮ᠔ᡏᡃᡗᠬᢣᠥᡃ,
apply retroactively. In other words, the	ムレディー・1114 "223で LCしで 21014 125", タイムに
Government of Nunavut is adding new	ΠΩς [™] /Lσ [™] /ς
sections that are illegal, and then makes those	50000000000000000000000000000000000000
new illegal sections apply to situations since	1999-Г.
the creation of Nunavut in 1999.	
In our view, the Community future i	ርժይርናበJና, ወዉዎና ሀペLካሪዮና ጋሜካሪል፣ላላናፑ ላናゅበር አና ላጋኈበናታσናፑ ለናሪታኑኁኈ 55
In our view, the Government of Nunavut is	ላ≈™ICP7°
constitutionally barred in applying Bill 55	
retroactively given its clear and illegal impact	᠘᠆᠋᠘᠖᠆᠘᠂᠘᠘᠘᠘᠘᠘᠘᠘

to Inuit aboriginal and treaty rights protected by sections 25 and 35 of the Constitution.	ΔــΔ ሩ ፲ ሬድሬ አንት አር የተረጉ የትርጉ የስር የ ስት የትርጉ የስር የትርጉ የስር የትርጉ የስር የ ስት የትርጉ የስር የትርጉ የስር
If Bill 55 passes as is, Nunavut Tunngavik Incorporated would have no choice but to seriously consider legal avenues to protect the <i>Nunavut Agreement</i> and Inuit rights. Conclusion	Lলሁካጭ 55 bዛረበርኦ<ሩ ርΔLΔበናጋህ, ጋጭしልየፅና ଏረଏጋናልናናየንዮታውላጭጋና የረላው LলሁምበJና ላጭዕበናክናረላሮናጋበም ኣ>ንትረLውናጋና ወዉጆና ላዮበንበዮቦቴም ላዛሬጋ ΔወΔና ለኆዉኦበዮቦቴው.
	Δ۲-٦Ċ
Bill 55 would improperly transfer millions of dollars in property tax liabilities from mining companies to Inuit, and illegally infringe on Inuit rights. It was the wrong choice for Inuit and wrong choice for Nunavut.Core sections of the bill need to be revised	L౯ర్రాస్ 55 ష్ట్రిగ్రెండ్ వి౧ౖౖౖౖౖౖౖౖౖౖర్ ౯౯ౢ౸ౢఀౢండా రౖౖౖర్లైర్ రాంగ్రాండా రిందిందిందిందిందిందిందిందిందింది రిందిందిందిందిందిందిందిందిందింది దెందింగిందిందిందిందిందింది దెందిందిందిందిందిందిందిందిందింది రెందిందిందిందిందిందిందిందిందిందిందిందిందిం
substantially to be consistent with Article 22 of the <i>Nunavut Agreement</i> and the universal practice across this country. We urge the Members of the Committee to	Δڪ ᡄᢪᠻᢪᠦ በበና᠄ᡟ᠘ᢞ ᡘ᠄dᢣᡃ᠋ᢣᠮ ᠌ᠯ᠋᠄᠋ᡃᢦ᠙ᡏ᠅ᢗᠺᡃ᠘᠋᠋ᠺᡏᡩᡄ᠘᠆ᡩ᠘᠋ᡗ᠊ᡆ᠋ᡃᢐᢄ᠘᠘᠅ᡏ ᠌᠌ᡆ᠌ᢁᡷ᠂᠋᠋᠋᠋᠋᠋᠋ᡭ᠊᠋ᡎ᠋ᡗᡥᠧᡰ᠂ᡆᡃ᠘ᠴ᠌ᡆᠦ᠋ᡔ᠘ᡱᡆ᠅ ᡏ᠋ᢧ᠅ᢗᢂ᠖ᡩᡄ᠘ᠮ
reject the bill in its current form. (interpretation) Thank you.	؇؇۵°ڝ ^ۥ ۜڡػٵڎ ٥۩ؗڶ؇؇ڎ ٥۩ڶ؇ؗ؋ۮڎ ٢٩٨ڝڹڟۦ٦٩ ڶڂ؋؇ڶ؞ ٳ؞ڟ ڟؚ؞؋ڔٵػڡۥ (ػڹ۫؇ٵڬ؞ڣ؞؈؉ٵ؞ڟ؋؞ڟؚ؞
Chairman : <i>Qujannamiik</i> , President Kotierk. (interpretation) Moving on. Baffinland Iron Mines Corporation officials are participating in the meeting, if they are available through Zoom. It doesn't look like there's anyone. Oh, there he is. Welcome. (interpretation ends) Welcome, Mr. Moore, on behalf of Baffinland Iron Mines. The floor is yours.	Δ^{\$}/«Ϸር· ^{\$} : ኀታዲር [†] , ፈ ^{\$} ሁጚ ^{\$} ^{\$} ⁵ ^{\$} Γ' ፬ ⁶ በ ^{\$} . ⁵ ⁵ ⁵ ⁵ ⁵ ⁵ ⁵ ⁵
Mr. Moore : Thank you, Mr. Chairman and Members of the Committee. My name is Andrew Moore, Manager of Government Relations and Public Affairs with the Baffinland Iron Mines Corporation. Baffinland is the owner and operator of the Mary River Iron Ore Project located on North Baffin Island, approximately 160 kilometres south of Pond Inlet. This project sits largely on Inuit-owned lands, which Baffinland leases for its activities from the Qikiqtani Inuit Association.	 Ϳ< (ϽϳϡϷΛͿϚ): ͽϭͿϧͽͺΓϧ, Δγανοζώ, ϧΛιμές. ⊲Ͻϳ ϳϚϷϥϧ, ϥϷϲͼΛϷϷϟͽ υνοφος. ΛϲͺͽρΛιδημοστο, μομογραφος. ζͼͼμας, ϲϧαα ανογομογραφος. ζένας ματοφος. ζένας.

Legislative Assembly for the kind invitation to present here today. I extend the sincere apologies of Baffinland's Vice-president of Community and Strategic Development, Ms. Udlu Hanson, who wanted to be here today but is travelling.	⁵ የአርጉር የ የስከርጉ 20 በር የር የ የለጉ ጋ የ ማድረጉር የ የስልና ማድረጉ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
I will make very brief opening remarks and then would be happy to answer any questions from Committee Members. If there are any questions that I am unable to answer today, Baffinland would be pleased to submit written responses to the Committee, if requested.	உՃˁጋア೨୳୮୭ ℱ՟Ⴀଏଟସ℠ጋѷႱ ϤၬL ଏ୵℠ⅆՈՙԿՙᲮዖነሃ የኦႱረላዖ°உՈՉՙଟସ℠ጋѷႱ ኦ՟୬୮୬ የኦ犬°ዹ ^ኊ ቦቴL ଏ୵℠ⅆՈԺ, ՈՈ℠Ხ℠ՈJ የኦJ°௳ൎഺഁഀን⅃ና, ርՃLՃՙⅆᢣኦJናር ዮህԺ⊲Jና.
As Members of the Committee may be aware, Baffinland is currently engaged in an "Assessment Appeal Tribunal" process concerning property tax assessments for Mary River. At this point in the process, Baffinland and the other parties to the appeal have made their submissions to the tribunal and the tribunal is in the process of reviewing the submissions in order to render their decision. As this matter is currently before the tribunal, I will not be responding to questions related to that process.	٥٦٤٢٩٤٤ ٥٤٤ ٥٥٩٩٤٤ ٥٩٤ ٥٩ ٤٤ ٥٤ ٥٤ ٥٩٩٩٤ ٥٤ ٥٤ ٤٤ ٥٤ ٥٤ ٥٤ ٤٤ ٥٤ ٥٤ ٤٤ ٥٤ ٥٤ ٤٤ ٥٤ ٤٤ ٥٤ ٥٤ ٥ ٥٤ ٥ ٥ ٥ ٥ ٥ ٥ ٥ ٥ ٥ ٥ ٥ ٥ ٥ ٥
Baffinland would like to thank the Government of Nunavut and former Minister of Community and Government Services Kusugak and current Minister Ehaloak for bringing this legislation forward. We have reviewed Bill 55, <i>An Act to Amend</i> <i>the Property Assessment and Taxation Act,</i> and offer the following observation for the Committee's consideration:	Δϳ; Γσ، Ͻ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ
• Baffinland will limit its comments to one specific provision of Bill 55, which is section 48, subsection 10, which states "All property tax raised in the general taxation area under the previous Act since April 1, 1999 is deemed to have been raised to fund local government services and improvements within the general	 ౨పీ౯ౖౖౖౢ>ల్లీర ౨సంగా శితి ఎంగా శితి ఎ

العغافحمكهط ۵۹۲۲۹خود ۲۹۲۲۵ کهد

Baffinland thanks the Committee and the

taxation area."

- Baffinland is concerned that this provision of the bill retroactively imposes taxes under the guise of being used to fund local government services and improvements that have not and will not be provided.
- As such, Baffinland respectfully requests that section 48, subsection 10 be struck from the bill or otherwise clarified as to its intent and application.

Baffinland continues to make substantial payments in taxes to the Government of Nunavut through both the payroll tax and fuel tax. Since 2017, taxes paid by Baffinland to the Government of Nunavut have totalled over \$52 million. In 2020 alone, this amounted to approximately \$15 million.

Baffinland remains hopeful that it can continue to invest in Nunavut to support the growing economy and to create opportunities for growth in government tax revenues through its operations. We remain committed to being a partner of the Government of Nunavut, especially through the joint priorities identified in our memorandum of understanding which was signed in 2019.

Thank you again, Mr. Chairman and Members of the Committee, for providing Baffinland this opportunity. (interpretation) Thank you.

Chairman (interpretation): Thank you. (interpretation ends) Thank you, Mr. Moore. (interpretation) Moving on. Agnico Eagle Mines officials are also participating in the meeting through Zoom, if they are available. (interpretation ends) We may be having technical difficulties with the attendants by Zoom, as I cannot see anybody currently from Agnico Eagle. Mr. Plante from Agnico Eagle, Martin Plante, yes, we can hear you and now we can see you. Mr. Plante, the floor is yours. Ċŀኯ፟፟፟፟፟፟ኯፚኯ፞፞፞፞፞፞፝፝፝፞፞ዾዾኯ

ۥᢅdᢣ᠍ᡨ᠌ᡆᡤᡃᢦᡖ᠋ᢛᡃᢐᡄᡊ,᠘ᡃᢦᠡ᠙ᠵᢗ᠅,᠖᠒᠘ᢣᢅᠫ ᠴᢣᡃᡄ᠋᠋᠋ᡄᡄᡘᢣᡆᡄ ᠕᠋ᠺ᠋ᡪ᠋᠋ᡋᢑ᠋ᡌᡄ᠌ᢄ᠙ᡒᠦ. (Ͻᡃᡕᢣᠺᠠ᠋᠍᠍ᢖᢪᡩ᠉᠋ᠫ᠉) ᠈ᠯᢣ᠆ᡆᡤᡃ

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Mr. Plante : Mr. Chairman and Members of the Committee, (interpretation) good day. (interpretation ends) I would like to thank the Standing Committee on Legislation for inviting me here today to speak about Agnico Eagle's views on Bill 55, <i>An Act to Amend the</i> <i>Property Assessment and Taxation Act</i> . We have followed the Committee's work with interest and are happy to provide the Committee with any assistance that we can.	<ἐ৽< (ጋኣትብJና): Δνረጳኦሮና, bብLኦናሬና, ▷°ഛኣካሪና. ናਰታ°ዺሮናናዕንደታካቴ bብLኦናሬና ሬድሁሮሊσናገና ናክሏናਰታኦሪ ኦቴሌላጭጋዖ°ሚምብርኦናኌንሁ ላካሯਰ Ճሀካሪና Δፖሬቦታንሁσ ሬድሁካኣጭ 55 ለናኌጋ. ሮካሪ ሬድሁፖላምፖሬሁናብጋልድካ ለኖናሮላውሊፖሬታንሁ bብLኦናሬና.
My name is Martin Plante. I am the vice- president of operations in Nunavut for Agnico Eagle. I have the pleasure of being accompanied today by Mr. Pat McNamara, Vice-president of Taxation at Agnico Eagle and also Mr. Alex Baltov, Senior Consultant, Property Tax, with Ryan LLP, our tax advisory firm.	▷≪∿ሁ Լ̀∩ᅆ <ᡄ́ᅆᡕ, ᡧᡃᡶᡝᢐᡠ ᠫᠬᢆᡣᡄᠬᢣᢂ᠋ᡧ ᡧᡠᡆ ᠘ᡃᡰᢨᠣ᠋ᡗ᠊᠊ᠣᡆᢀᡄᠬᢣᢂᢣᠥ. ᠘ᢆᠣᡆᢩ ᠺ ᠘ᡃᠣᡆᡏᡆᡪ ᢂᡩᢐᡃᡉᢕᡃᠮᠯ᠅᠂ᡧᡶᠯ᠅ᡠ ᠫᠬᡄᡐ᠍ᡶ ᡬᡃᡟᡄᡣᡆ᠋᠋ᠳᡗ᠍ᡗ᠂ᡧ᠘ᠻᢕ᠉᠄ᡆᡄᡃ᠋ᠬ᠋ᡪᠺ᠘ᢣ᠖᠖ ᠖᠔ᡷ᠋ᢩᢣ᠖᠕ᡩᡆᡣᠦᢛ ᡬᡃᢛᠯᢣ᠘ᢣᠬᠥᡗ᠋ᡗ᠋ᡪᡪ᠘ᢣᡨ᠘PP- ᠔ᡠᠬ᠋ᡶ᠖ᠫ᠋᠋᠄
Let me begin my opening statement by providing some context about Agnico Eagle and our work in Nunavut.	Ľ°ᡆ᠊᠕ᡴᢦ᠋ᡃ᠋᠉ᡃᡠ᠉ᢣ᠉ᡃᢦ᠋ᢣ᠘᠄ᢤᠳ᠋ᡆ᠘᠋ᡀ ᠈᠆᠃ᡷᡆ᠕ᡩᡄ᠋᠆᠖᠂᠋ᢐᠴ᠘᠆᠋᠉᠅᠆᠘᠅ᢆᡁᢗ᠂ᠴᡆ᠀ᡃᠮ
Overview of Agnico Eagle and its Nunavut Operations	ͽϿϿͼϫϧϧϲͺϥͱϷϥͼͺϥͱͳͺϿϭʹͽͱ <u>Ϲ</u> ϒϲͲϤ _; ብϟϲͺϤϷϚϹϷϟ;
Operations Agnico Eagle is a global gold producer with mines in three countries, Canada, Mexico, and Finland, and nearly 12,000 employees and contractors. We are headquartered in Canada and are the largest producer of gold in Canada and one of the top 10 worldwide.	
Operations Agnico Eagle is a global gold producer with mines in three countries, Canada, Mexico, and Finland, and nearly 12,000 employees and contractors. We are headquartered in Canada and are the largest producer of gold in Canada	ΛϲͺϤʹ·Ϳ;Ϥ Δ Ϳ ϟϲʹ;ϟϤϲͺͺΓ ϳϿͼϭϤʹͽͶϷ;ͽ Λʹͼϼ Ϥʹϭϥ ΔͿ ϟϲʹ;ϟϤϲͺͺΓ ϳϿͼϭϤʹͽͶϷ;ͽ Λʹͼϼ Δαϲʹ;ϟϤϭ ϷϿϹΓ, ΓϤϞϤΓ Ϥ· ϐͼʹͼͳ Λϲͺͺϟ·. ΔʹͼϷϿΔϧͼͶϚͽϷϿͿͼ 12,000 <Ͽͼϣ ϷͽϽϛͶϚͽʹͽϽϲϿ ϹΔϹͼϿͼϭ. ϷϿϹΓ Ϥʹͼϧϲͼϧϲϧͼ;ϿͿͼ ϤͱϹϲϹϷͼ ϤͼͶϭͼ;ʹ;ϯϤϲ ͿϿϹͼͶϷͼϿϹ ϷϿϹΓ ϤͱϹϿ ϟϲʹ;ϯϤϲͺϳΓ

within our industry for being reliable, operating with respect for others, for building trust and sharing opportunity with all our stakeholders.	ᡃ᠋ᡃ᠋ᡃᡋᠤᢣᡃᠵ᠌᠌᠌₽ᡪ᠘ᠸ᠊ᡃᡃ᠈ᠫ᠊᠌᠌᠌᠌᠌᠌᠌᠌᠌᠌᠌᠌ᡔ᠅ᡧ᠋ᡘ ᠘᠋᠋ᡬ᠕ᢣ᠋᠄ᠺ᠋ᡆ᠋᠋ᡘᡃᢤ᠋᠍᠆᠋ᠴ᠋ᢉ᠅᠋᠕ᡩᠧ᠋ ᢗ᠋ᠬ᠋ᡗᡃ᠋ᢣ᠋ᡃᠺ᠋᠋᠕ᡧ᠙ᢄ᠋᠋᠋᠋ᢁ᠂᠋ᢑᢄᡷᢣᢄᡔ᠘ᡄ᠋᠅ᢆᡁᢗ
One of our most meaningful partnerships is with the government, partners, peers, and people of Nunavut, where we currently operate the Meliadine and Amaruq mines, along with our Meadowbank mining complex in the Kivalliq region, as well as our newest acquisition, TMAC Resources with the Hope Bay project in the Kitikmeot region.	Ϲʹ·ͺͺͺϹʹʹͺϘͺͺϷϽϒϷʹϧͶϺ·ʹ·ϭ·ϚͶϤϘϭ·ʹͽ·ϚϧϷϚ ႱϘͺͰ·ͼϤ·ͼ ϼͺϫϿͱͳϷϹʹϧͶϚͶϭ·ʹͺͻ ͵ ϒϲ·ʹϧͶ;ϧϲʹϥϫϲϲϚϲͻͿͼ ͳϲϥϺͼͳͺϥϲ ϫ ϒͼͿ ϒ;
Generating Employment and Economic Benefits	Δ ^ւ bαΔϟͽϧϘͽͺϟͼϧϢϲͺ
Nunavut, as the rest of Canada, has the ambition to build a strong and diversified economy. The substantial economic contribution of mining – the revenues we generate for governments, the businesses we create to support our activities, the people we train and educate – provides the foundation upon which a strong, diversified economy is built.	ϼϱϿϭͺͺϷͺϷϥϹϹϽϚͺϹΔͺͺϹϹϷͼϧͺϫͼϧϲϥϿϥϲ ͺ
Agnico Eagle plans to be in Nunavut for the long term and we are determined to help build the social and economic infrastructure that is so vital to the North's future.	ᢤᡃᠦ᠋᠋᠘ᡃ᠋ᡰᡃ᠋ᡠ <ᠮᡅᡗ᠋ᡗ᠂᠋ᢩ᠘᠆᠕ᡆᠥᡐᠴᡃ, ᠘᠋᠋᠋ᢣ᠋᠌᠌᠌᠘᠆᠆ᡘᡆᢄ᠂ᡆ᠘᠆ᡘ᠆ᡘ᠆᠖᠆᠆᠆ ᠘᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Here are a few numbers demonstrating our contribution to Nunavut:	▷°᠙▷d◁ ॓᠘ᢣᡅᡤ᠂ᡃᢐᡅᢣ᠘ᢣᢂ᠋ᡃᠯᢣᢁ᠂ᠴᡆᡷ᠘ᡃ᠄
 We are the largest miner and largest private sector employer in Nunavut. In 2020 we directly and indirectly employed 2,940 full-time positions for employees and contractors, 378 of which were filled by Inuit. In 2020 still, more than \$200 million was paid in salaries for our Meliadine and Meadowbank operations, and of this, more than \$25 million was paid to Inuit employees. 	 చాగాంశాంత్ రాంత్ చిందిందిందిందిందిందిందిందిందిందిందిందింది

- In 2020 the amounts paid to the Kivalliq communities in donations and sponsorships totalled more than \$1.4 million.
- Agnico Eagle is the largest road builder and owner in Nunavut, with over 200 kilometres developed to date at a cost of over \$200 million.
- Since 2007 we have invested in Nunavut over \$7 billion.
- Agnico Eagle now represents more than 25 percent of Nunavut's GDP.

Of course, in 2020 the COVID-19 pandemic created unique challenges to the communities in which Agnico Eagle operates, including in Nunavut. We worked closely with local authorities and businesses to leverage our ability to access materials to support the most vulnerable people and to provide critical health, safety, food and other supplies. Among the actions taken, we delivered food baskets and supported food banks, provided hygiene and PPE supplies to communities, and provided workforce, equipment, and material for community-led support initiatives through our "Good Deeds Brigade."

Due to the risks presented by COVID-19, beginning in March 2020, Agnico Eagle took measures to isolate its Nunavut operations from local communities with the aim of minimizing any risk of the virus spreading to these communities. As part of these isolation protocols, designed to reduce the risk to the people, we sent all of our Nunavut-based workforce (employees and contractors) home from the Meliadine and Meadowbank operations as well as the exploration projects. Employees remaining at home have been receiving 75 percent of their base pay. I want to note that Agnico Eagle hasn't applied to the Canada Emergency Wage Subsidy. I am happy to report that with the recent progress of the COVID-19 vaccination program, our Nunavummiut employees will start working

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בפיבילפיש פיכביס*י*ט אילחרישט גאן 2020 ΛΓϤ℠ϽͿϤ ἀϧσͿ ϪͿ ᠘ᠴᠫᡃᠣ᠘ᢩ᠂ᠣᡗ᠙ᢕᡗᡣ᠘ᢂ᠋᠅ᢋ᠘ᡪ᠘ᠴ ᢀᡄ᠋ᢉ᠋᠋᠆᠆᠆᠆᠆ ᠵᡆᡃ᠋᠘᠄᠔ᡆ᠋ᠾ᠂ᠴ᠙ᡃᡅ᠋ᡬᡧᡆ᠋ᡃᢛ. ᠘ᠴ᠋ᢆᠫᡞ᠋ᠺ᠋ᠬᢠᢈᢗᡃᡆᢑᡆ ᠴᡆ᠌᠀ᡃᡏ᠘᠋᠋᠋᠉ᡃ᠋ᠣᡆ᠘ᢣ᠋᠉ᡣᡄ᠋᠋᠘ᢟ᠋᠘᠆᠋᠉᠘ <u>᠊</u>ᡐ᠋ᡥᢉᢐ᠖᠘ᢞᡆᡄᢂ᠋ᡃ᠋᠆᠘ᢣᢁᠺ᠋᠕᠋᠘ᠴ᠄᠙ᠳ᠉ᡤ ᠴ᠋ᡥᡃ᠋ᡖᢛ᠐ᡰ᠘ᡥᡆᢞ᠋᠋᠘ᡶ᠘ᡩ᠘ᡀ Ͻᡃᠠᡪᡄᢂ᠋᠋᠅ᢕᡗ᠉᠂᠋᠕ᡃ᠘᠊ᠴᢁᢨᡅ᠄ᢣᡏ᠉ ᡃ᠋ᡰ᠕ᢣᢂ᠋ᡃᡠᡄ᠋ᠧ᠋᠋ᠴᡐᢩᠥ᠋᠆ᡪᠯᢙᢛ ϧͻϫϧͺϫͺϫͺϫͺϫͺϫͺϫͺϫͺϫͺϫͺϫͺ

within our sites starting this week.	₽∩∿<ʿ⊂⊲ا⁴ഫċང∿⊃᠘٩
Agnico Eagle's Contribution to Nunavut	ዾኯኇዾጚፙ፨ዺ፞ኯ፟ኇ፞ቑኇጏዸጛሇ _፝ ኯጜዾፚ _፟ ኯጘ
In 2014 the Canadian mining industry adopted disclosure of payments to governments as a best practice and we have always been a strong supporter of this initiative. Agnico Eagle has a long tradition of ensuring accountability and transparency, and we are committed to building on this.	2014-৩Ո՟ചJ Ხ൨ႠႠ ϷϧϚჼϭ᠊ᠯჼჂႠႢჁჼď ֊ჼႼჼჄჼႦႽႠႠႵႱႠ ႱႡႱႸჅჅႺ ႼႭႦႸჼ ⅆႼႠჼჄჼႠႠჾჼ. ႯჾႫ ՃႸჅ ႯႫჾჃ ՟՟՟ֈֈ՟ႶႯႽჄႯჼჄႱႵ ႽჼႼჂႽႶႯႽჅჂႶ՟Ⴢ ႠႱჼႭჂ ႯჼႶႠႶႯჼႠჁႱჄႯჼႶჼႭჼჂႣ.
Our company publicly discloses on an annual basis specific payments to governments, including taxes and royalties, as per the <i>Canadian Extractive Sector Transparency</i> <i>Measures Act</i> , commonly known as ESTMA, and our 2020 ESTMA report was recently filed.	ϹჼͽϷϷʹ·Ⴑ ϞʹͽϷϚϟʹͽϲϹʹͽϽͿϚ ϷϧϭϲͺϳͺϼϲͺϤͼϥϽϹͺϹͺ ϷϫϷϞϪϿͶϹϭϲͶͼϭϲͺͶϾϤϲϿϲ Ͼϧʹ϶ͻͶϹϭϲͶͼͼϧͺϷͶͼ·ͶϹϹϭϲͶͼϭͼ ϫϫϹ ϫ;ϫ; ϲϫϿϫ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ
Let me briefly summarize Agnico Eagle's contribution and payment arrangements for 2020:	Ű௳ ௳∆௳≦IJ ₽Ქ₺₼₺∆°௳௨₺ ᠘₺ᠯᡣᡗᠠ᠘ᢣᢟᡃ, ᡧᡠ᠍ᡠᡠ᠋ᡸ᠘ 2020-ℾ։
• In 2020 Agnico Eagle's Meadowbank and Meliadine mines contributed approximately \$27.5 million in taxes, royalties, fees, and compensation payments in Nunavut, both to the Government of Nunavut and to Inuit organizations representing Inuit beneficiaries under the <i>Nunavut Land</i> <i>Claims Agreement</i> .	
• As mentioned previously, Agnico Eagle acquired TMAC Resources in February of this year. In 2020 TMAC paid approximately \$9.5 million in taxes, royalties, fees, and compensation payments both to the Government of Nunavut and to Inuit organizations representing Inuit beneficiaries under the <i>Nunavut Land Claims Agreement</i> .	 ▷ናቴቴቴኦ೯ሀL, ⊲יჾჃ Ճժս Շտծ๙чLC Ո ԼჾჃ ኦጵናჾ⊲ናልჾჃჾ ልኦጋ⊲Ⴀ 2020-୮, Ո ԼჾჃ ۹ዮጵላደላና \$9.5 ୮Ⴀ⊲ჾჾ ႠჾჇჾ, ኦႶჼႦჂናႱჾႺჂ, ⊲ዮႠჼჾჇႶჿჾჼ ႱペႾჾჅຉႺჂჾჇ ჃႾჂ ՃຉՃჼჾ ჾჂႦႦႶႶႦႪჅႽ, ຉႭႠჼჾႦჇႾ๙ ჃႠႱႺ.
• Property tax invoices are sent annually by the Government of Nunavut directly to	 ለነሀበሩርሲъድ ርካታኑኮስና ላነሩሀርቪና ላኮሩር የበርኮናኮር ወዲጅና ሀዲኮሪ የሚያ ነው የሰው የሚያ ነው የሆኑ የሆኑ የሚያ ነው የሆኑ የሆኑ የሆኑ የሆኑ የሆኑ የሆኑ የሆኑ የሆኑ የሆኑ የሆኑ

Agnico Eagle. Invoice payments are issued by Agnico Eagle to the Government of Nunavut and this is a process that we follow diligently and one with which we are comfortable.

- The issue of the payment of property taxes is not included in the leasing arrangements for our different properties, Meadowbank Complex, Meliadine and Hope Bay mines.
- We also have four separate Inuit Impact and Benefit Agreements (IIBA) with the Kivalliq Inuit Association (KivIA) and, following our recent acquisition of TMAC Resources, one IIBA with the Kitikmeot Inuit Association (KitIA). Since 2007 we have paid more than \$109 million in royalties and fees to both Nunavut Tunngavik Incorporation (NTI) and the Kivalliq Inuit Association.
- Royalty payments for gold extracted are paid directly to NTI, the designated Inuit organization overseeing mineral development on Inuit-owned lands, and the payment of royalties pursuant to the IIBAs is issued by Agnico Eagle directly to the Kivalliq Inuit Association and the Kitikmeot Inuit Association.

Application of Bill 55

Given that Agnico Eagle is the largest mining company in Nunavut and that Bill 55 has particularly technical aspects related to property assessment and taxation, we welcome this opportunity to express our views on the present bill.

Our understanding is that the *Property Assessment and Taxation Act*, as proposed to be amended by Bill 55, is the law that sets out how the territorial government collects taxes on private property located in Nunavut.

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Ϥ·ϭ·Ϳ ϪͿ Ϥʹ·Γϭ·ͽϚʹϞͿ·ϹϚ ϿႭϿͳ, Ϲʹ·Ⴍ ϹϲႱႱ៶·ͽ 55 ΛϿϤʹϿͿ ϹͼϟϧϷͶϿͼ Δϧ;ϤϧͼϿͼϿ ;ϷϷϧ;ͼϹϷϭͼϹͼ Δ;ϹͿϧ;ͶͼϭͼͺͼϲϷͶ;ϷͽͶϹϷϭϤϛͼϹ ;ϥϐϥϲ;ϽͿϲ

ᡧᡃ᠋᠘᠋᠊᠋Ċᢆ᠋᠊ᡆ᠘᠆᠋᠋᠋ᢗ᠄ᢣᠯᡏ᠅,᠘᠆᠋ᢗᡰᡃ᠋ᡪ᠅᠋55᠕᠆ᢆ᠍᠍᠍᠍᠍᠍᠍᠍ ᡆ᠋᠌ᠴᡆ᠘ᡃ᠘᠘ᢞ᠖᠋᠖᠋ᠴ᠖᠅᠋ᡬᡃᢣ᠘᠋᠋᠖ᡃᠧ᠖᠋ ᠴᡆᡐᡗ᠋ᡏ᠌ᢄᢕ᠆᠋᠘

Following Agnico Eagle's analysis of the	᠆ᡧᡃᡠ᠋᠋᠘ᡃᡰᢦᢨ᠊ᠴ᠋᠋᠋᠋᠂ᡩ᠋ᡗᠴ᠋ᢄ᠆ᠳ
proposed amendments to the <i>Property</i>	L୯୦୬୬୭ 55 ∆୬୯ ^୬ ୦୯, ∆୯L୨୬୬୦୦ ⊳d⊲
Assessment and Taxation Act set out in Bill	᠆᠋᠕ᢞ᠈᠋᠉᠊ᢗᠵᡠ᠋᠂᠆ᡣ᠘ᠴ᠖ᡩᡄ᠋᠕ᡷ᠉ᢕᡗ
55, it is our opinion that the proposed changes	ᡏᠵᡄᡆᡄᢕᢑᡆ
will not significantly impact our operations.	
win not significantly impact our operations.	
However, guided by a constructive intent and out of respect for the ongoing process, we	የተላσ ርĽካፈላ ለኆ፦ርኆኾ፝፝፝፝፝፝፝፝፝ ዾኄ፞፟፟፟፟፦፝ዾኄ፞፟፟፟፟፦ርኁ፞፞፞፞፞σ፞፞፞፞⊲፝ዀጋና
would like to draw to the attention of the	∆୷୳୳ୄ୰୵୶, ⊳୶୶ ୯୶≻୭ୢ୶୰୰୰୰
Committee the following observations	Ϸ᠈᠈ᢣᡅᠠ᠘ᡃᠵ᠌᠌ᢞ᠋ᡕ᠕᠄ᡃᡆ᠋ᡣᡃᡄ᠋ᡅᡄ᠄ᡃ᠋ᢐ᠋᠌᠌ᢄᢣᢌ᠖ᢄᡔᢨᢧᢩ
regarding the fundamentals of the <i>Property</i>	ᡬᡃᢦᡝᡃᠵᡃ᠋᠖ᢗᠵ᠋᠋ᢦ᠋᠂ᡥᠣᡄᠴ, ᠘᠆᠋᠋᠋ᡶ᠋ᠮᢣᡧ᠋ᢁ᠘᠋ᠴ᠌᠌᠌ᡧᡠᡃᡗᠫ.
Assessment and Taxation Act and avenues we	⊴୳L⊃ ∆≀LՐ๖⊳ᆟݸᠲ⊇Րฯ:
see for consideration:	
• We note that while other jurisdictions have similar tax structures, the Northwest Territories and Nunavut are the only	 ⊲ժ∿ቦና ႱペĽቴ▷ናልና Ċჾżኦ∆ႶናႶናႦናርႪႶናჂቦና, ውჲናረ⊲Ⴊ
Canadian jurisdictions that levy property	baCcLL ∧id∩'^'_و
taxes at significant levels. In particular we	
note that mines in similarly remote areas	
in other jurisdictions of Canada do not pay	⊲۲٬۹۵ محد۲٬۵۲ ۸٬۹۵٬ در≁۵۰ خدنه مدرجه میلاد
property taxes.	ĊŀŕŀŹſĿĊŴſĿĹĊ.
property takes.	
• Regarding the scope of the taxable	
improvements, we would like to draw	▪ ĊŸ₽∆♂∿ ヘ՟⊃J ▷d⊲
your attention to the following points:	
your attention to the following points:	Ϸ ^ϧ ϷͺϧϷͺͻϤ ^ͼ ʹህϤ [;] <mark></mark> ͿϤͽϲ;
\circ In relation to underground	₀ _ڡڡϷ< ۵₽٩∿ሁσ ∧רת⊀ [ַ] Ld٩
improvements, piping and pumping	 ۵ ΔΩΡ< ΔΡΑ[*]υσ Λσατ ΔΡΑ[*]υσ Λσατ <li< td=""></li<>
for underground water evacuation,	٢ ٢ ٢ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣ ٣
ducting and venting, electrical	, -C* L7P - 1 IC* 1 * 0P
components, and lunch and safety	
shacks located in underground mines,	ᡔᡅᡬ᠄ᡏ᠘ᠴ᠆ᡏᢗ᠋ᡄ᠋᠉ᠫᡃᢐᡄ᠋᠋᠅᠋ᢕ
these items are currently considered	οτικί η μου η στη στο Ρ<
taxable equipment. However, our	CHINE CONCENTER CALABOANCE
understanding is that they constitute	
additional extraordinary costs	$\label{eq: constraint}$
compared to open pit operations that	۵۲۲ ۳۶۵ ۵۰۵ ۹ ۵۵۵۵ ۵۵۵۵ ۵۹۵۸ ۵۰۵ ۵۶۹ ۵۶۵ ۵۶۵ ۵۵۵۵ ۵۵۵ ۵۵
do not require such facilities or	
equipment.	$C\Delta L\Delta^c$ ንʻb \wedge 4ʿb c > \cap^{ι} 그 / \circ^{b} dĊ σ^{b} .
equipment.	
• We also absorved that based on the	
• We also observed that based on the	 ۹^LL L^e L C L^e L C^b L C
current legislation, a significant portion of	 ۲ ۲
property taxes must be paid during the	ለብ™ርႢ°⊅° ୯°۶۶۶/୮° ⊲₽⊂™ርϷኄႦናርႢ⊲ኄႦኄσ⊲ና୮๙ Lጋ⊂™ՈႽჂJ
closure and reclamation period of an	4PC ~CP 0°CL4 0°C4175 LJC ~1 JJ 5JL%5Δσ9Γ 4J%AC51C, Þ5AA5
operation. For example, road liabilities at	\[\] \[\[\] \[\] \[\] \[\] \[\]

closure are currently taxable. We would suggest that it would be interesting to consider that this infrastructure would be kept as a legacy to the communities.	ϽϞϨℾႭჼϭ⋖ჼႦჂჼ ႠႱჼd⋖ ჼႦѽჼჼ ϪϟϹቡϞϷʹ·Ϲ·Ⴑϳͼ͵ ႠႱჼd⋖ ΛჼdႶჼႵϭჼ ୷ჼ ϭჼჼdႶჼ ഛ๔Ⴀჼഛ ჂჼႫჼჼdႠϷჼႦჼႠჼჼ<Ⴀ ĹჂႵჼႦႠჼჼႶჼჂႱ
Always in a constructive spirit, we would be open to discuss any of these items further with the Committee in the future.	ϹĽჼⅆϤϲͺͺϳ·ϚͶϤͼͺϷʹͽϷϒͺͺͺϟͺͰϧϿͼͺͺϧϹͿϷ϶ϲͺϫ ϪϟϹͱϞͼϞϷϿͶϹ϶ϷϭϫͼͿϹ
Conclusion	᠘ᢣᡄᡃ᠋᠆᠆᠆᠆᠆᠆
To conclude, Agnico Eagle generates direct economic value to Nunavut through tax and royalty payments, local hiring and procurement, and community investments. We work together with communities to assess potential opportunities to enhance local economic benefits and create economic prosperity beyond the life of our mines.	Δረድናበሮናጋጐሁ, ላካታህ ሷታላሮ ሶሏኦታኖ Δረኮምሪምሩ ርሳታንሏውሳ ምትዮምርኦበበታን, ወዉሮዮጵናጋምናጋ Δምዕዉሏንምበናበናውርናምንበኑ, ወኦልምሩንንበካጋ, ላካርጋ LPናናናውኦበዮኦዮናሲናውናርምንበኑ ኦታናናውላናልቅ ርርውዮምህው.
We view Nunavut as a welcoming place to do business. In fact we would not be where we are today without the support we have received from Inuit leaders, communities, government, and businesses since the moment we arrived in 2007.	ᠫ᠋°∿Ს᠌ᡆ᠉ᠫ᠉ ᠌ᠣᡆ᠌᠌᠌ᠵᠻ, ᠋ᡶᠲᡆ ᢗ᠋ᡶᡠᠲᡆᢣᠲ᠋ᠬᡗ᠋᠍᠍᠍ ᢂ᠆ᠴᡏ ᠘᠋᠋᠋᠋ᡋᡶᢋ᠉ᢞ᠋ᠬ᠖ᡐ᠋ᢩᠬᠮ᠖᠘᠘ᢢᠴ᠋ᡗ ᠡᠫ᠉ᡃ᠋ᡖᠬᢄ᠋ᠬ᠘ᡰᡷ᠋ᠬᡷᠥ ᡆᢩ᠘ᠮᠦ᠋᠋᠋ᢐ᠋᠉ᡣᢂᢣᠴ᠋ᡸᠴ ᢄ᠋᠘ᢂ᠆ᡐᠾᡄᢂ᠉᠘᠘ᠮᢗ.
Agnico Eagle has always fulfilled its financial obligations and it is our intent to continue to do so. We are committed in building relationships with our stakeholders based on trust through open and transparent communication and full disclosure of payments to all levels of government.	؇ڽڣٵ ڬٵ, ۵ڮٶ؞ٟۥؖ٢٩ ٵڮڂ؇ڔٵؚ؋ڮۯڮ ٵڮ ٷڮٵڮ ٷڡ؆ۼ؈ڮڹڡٵڮۊ ٵڮٵڮ؈ٵڮڛڟ ٵڮڡڿٮۮ؞ٵڮڹڡٵڮ ٵڮڡڿ ٵڮ؞ڡ؞ۣڶڎ؆ڮڛٵڮ؊ٵڮ؊
This concludes my opening statement. My colleagues and I would be pleased to answer your questions. (interpretation) Thank you.	C°᠙Þ୭ና Lጋ᠘ᡃᡃᢛᠡᢣᡃᡳᡣ᠌᠌᠈ᢣ᠘᠄᠅ᢣᢉᠬ᠈ᡃᠥ ᡏ᠕᠄᠌᠂ᢦ᠘᠂ᢣᠯ᠘᠂᠈ᢣ᠋᠘ ᠫ᠋ᢩ᠄ᢣ᠋ᠺ᠋᠋ᡶ᠌ᢄ᠆ᡩ᠉ᠫ᠉᠘᠈ᢅᡅ
Chairman (interpretation): Thank you, Mr. Plante, for your comments. Moving on. (interpretation ends) Our last witness to deliver an opening statement is the Northwest Territories and Nunavut Chamber of Mines, Mr. Dobbin.	Δ•/ペÞርጭ : L'ዉ, Γ [、] ጋ <ᡄ ^ͼ ና, ▷'b▷HΔ ^{\$} H⊲'bᡄ▷ናልና. bᢣHΔ_ጋር. (ጋኣኦበJና) የኄተርጭሩ፞ጭ ▷'bጐርጐσላጭጋጭ LጋΔጭፖንተበሙ, ወዉናረላና ወዉዎዛርጋ ኦታናናσላናልና bጋንኦቴስበሶጐቦና, Γ [、] ጋ ርለ _° .

Mr. Dobbin : Thank you, Mr. Chairman, for allowing yourself and the Committee allowing us to speak today. I'm sure everybody has the	፫८° (ጋኣኦበJና): ናਰኦቄሲዮ, ΔኣፖペϷርና», bበLኦናሩና ኣኈႱႫናበርϷኆዬናናር, ኦናቴናረያቄውስርϷႱናርኌ. ርኮਰ⊲ <Δ<ና
submission from the chamber of mines.	ለተደምካሌትት ዾዼናበታ ፞፞፞ዀጋና.
By way of introduction, this is who we are: we have been around for 50 years and our vision and mission is to be a strong supporter of healthy and responsible mineral development in the NWT and Nunavut.	ርĹ፞፞፞፞፞፞፞ፘ፞፞፞፞፞፞፞፞፞ ር. ۵۵๙‰ኯ፟፟፟ት՟ᡄჀϷ՟ᠴርᠴ ഛ୮ϷርলჀჾናℾ ዾҩናłዻናר ⊲ၬLᠴ ዾҩፇၬ୮.
I'm the general manager of the Nunavut office and Ken Armstrong, who joins us here today, I don't know if Ken is there or notis Ken on the line? Probably. Oh, yes, okay, there you are. Okay, our chamber president, Ken Armstrong, is on the line. Many of you may know Ken from his other job as president and CEO of Norterra Minerals exploring for diamonds there in Naujaat. Hi Ken.	⊲▷௨ና∩ኦ▷ፇ∿Ⴑ ⊲ና௨°ልና∩°ჾ ചႭፇℾ ⊲└∟」 ዮ⊲° ベיჄጋና∿ CĹჾናႦ∩ቦ⋅ℾ≻ና, ናႦചዖ⊲Ⴊ Ⴍჾና<ዖ⊲Ⴊ, C௨ል፞\ʰðႪჂႱച⊲Ⴊ. Ճ, C∆Ⴆ. ⊲∿Ⴑ๙ႪႦႽႽ ႦჂኦናႦ∩ሰഛና ዮ⊲° ベ・Ⴤጋና∿ CĹჾናႦႠႦ๙Ⴊ, ናႦ▷ኦĽኦ▷๙Ⴊ\▷ፇንႭ ⊲∿Ⴑ๙ႪႦჀታ▷๙Ⴊ, ዮ⊲°.
In our short presentation today, we want to deliver these key messages to you today:	ᡆ᠘᠋ᡈ᠋᠋᠄᠋ᠴᡗ᠊᠌ᠣᠨ᠋ᡏᢦ᠊ᢂ᠋᠋ᢄ᠋᠋ᢐ᠋᠋᠋ ᠋ᡔ᠋᠋ᢣ᠋᠋᠋᠋᠋᠋᠋ᢑ᠋᠘ᡩ᠋ᡅᢄ᠆ᠴ᠋᠋ᡗ᠊ᢂᡆ᠋᠋᠆ᡶ
 Mining is significantly important to Nunavut; 	 >> >> > >
• Nunavut is really a costly jurisdiction, adding challenges to our mines;	
• The property tax regime in Nunavut is unique in Canada and adds additional cost	●
pressures; and	ᡃ᠋ᢆᡠᡃ᠋ᡖᡨ᠋ᡔ᠋᠘᠋ ᡏᡄ᠋ᢛᢣ᠘᠋᠋᠋ᡃᢑᡄᠺ᠊ᡄ᠋᠋᠋ᠺ᠆ᡧ᠋ᢟ᠋ᡄ᠋᠘᠋ᠳᠥᡓᢄ᠋ᠬ᠋᠈ᡆᡄ
• We will close with some alternatives for the Committee to consider.	 ለኦሲჼ፥<ናር ላው ላር ^ና > J^c Δረ L^b \ ⁶ ሪ P በ^b \ 0^b b በ L ኦ ና ሲ ^c.
The chart that is in front of you shows how mining has grown significantly in Nunavut. As you can see, there were no mines operating in Nunavut in 2009 and the value of production in Nunavut was zero.	Þdd ఏసిఈరాంలో సిర్గాందం రరిచిందింది. సిన్యాలియ్ నిర్లించిందింది. అంసింగ్ నరోందిందిందిందిందిందింది. ఇంగిందింది దాంలిందిందిందిందిందిందిందిందిందిందిందిందింది
Since 2010 we have seen openings of the Meadowbank gold mine, Mary River iron mine, Hope Bay gold and the Meliadine gold	C∆L∿ບσ 2010-Γσŀ, ⊲>∿∩°ف∿ጋΓ الکγ۵۵ L⊃Δ⊂Þ%۲L⊀∿, الخذم HÞ< <∆ دר°۲⊳۶۵ŀ, Γ⊲ċĊ.

mines. As a result, mining production has	ϹΔĹ ᡩᡄ᠋ᡏᢦ᠋ᠴᡃ ᡤᡃᢐᠯᡏ ᠴ᠘ᡄᢂ᠋᠅ᢣ᠘ᢞ,
risen rather quickly from zero to nearly \$1.5	᠕ᢗ᠋᠋᠋ᡝ᠋ᡋ᠋᠆᠘᠋᠋᠋᠆ᡧ᠘᠋᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
billion in value at last report.	ᢀᡥ᠔᠆᠉᠆᠃᠕᠆ᡥᢣᢕ᠉᠋᠕᠆᠉᠆ᢕ᠉᠆᠕
_	$\nabla - bb - 4A - bb \nabla C + bb - 0C$

Also it's shown in our submission that mining pays wages to workers, buys goods, supplies and operates the mines, and pays various taxes to government.

In 2019 Nunavut's mines employed over 5,000 workers and spent \$1.8 billion, and about a quarter of those jobs went to Nunavummiut and about half of the spending went to Nunavut companies as well. These are fantastic benefits and there is room to increase these and generate even more taxes paid to government down the road.

But as you see, if you follow along in the submission, Nunavut is also a very expensive place to live and work. For the mineral industry, it can cost up to six times more to explore in Nunavut, up to 2.5 times to build a mine, and up to 60 percent more to operate a mine. This in general makes it more challenging to work here, particularly when mineral prices go down. Industry doesn't face these challenges in southern Canada, where there is so much more infrastructure.

Again, as I proceed with the submission, another reason costs are high in Nunavut is because our remote mines must look after themselves entirely, they must provide their own power and their own roads, ports, rails, and airports, they must provide camps for their workers with recreational facilities and medical facilities too, and like a community, the mines must provide their own services like water and sewer and garbage. All of these are added costs that most mines in southern Canada don't have to pay. All of these are costs and business risks to northern mines.

As you can see in my submission, there are some examples from Nunavut and the NWT

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P240 Pd4 L-bdar ወዲያና ላትረላጋ ላP24%, Δόδr), Δ% ba Δ۶δr), 2 P55% 25 5 P55% 25 5 P55% 25 5 P55% 25 P55% 25

▷d៤ਗ਼ በበናჼርናበਗ਼, ▷▷ጏበቦ'᠋᠋ጋቦና ዾ៤ና/⊲୮ ዾ៤୬୳୮୦

just in the past 12 years, as you can see, there was, thankfully, a strong and healthy gold and iron prices that helped the mines last year, not like diamond prices in the NWT that actually put one mine into bankruptcy protection.	12-Ժ বోর্রেઝে বির্রাహেস্রি, র্যৃতর্রে, ১৮৭৯১-এ বিগ্রুণিরেশ্বস্রিতর উদেরে, দিএ৮৮৮েগ্রুণিরেশ্বস্রি, Cএট্বর বর্ল্যেস্রর বিদলের্বিরুষ্টের্টের্বার্জেমে, চর্ব্যের্চাল্রের্টার্ড এল্ড ১৮র্বার্জেমে, চর্ব্যের্টার্টার্টার্টার্টার্টার্টার্টার্টার্টা
No one can control the market prices, but government certainly can take action to help the industry with costs like taxes, and as you can see again on our next submission, the government used to help the mining industry more than today. A good example was Nanisivik, where the government owned 18 percent of the mine and provided much of the community services like the town site, the dock, the airport, and the roads. Sadly, government does not support like this anymore and companies have to do everything themselves.	レペL୭dσႦdd ኦኦና፣σላልኈσ Δb៩፣σጭአኦናኮናርርኦ።ረደጋላናደር, ሥናጋ ασγልኊΓ ሁペL୭dና 18->ኣዮብቦኮ ዉኈΓσናኮርኦናደር ασγልኊΓ. ለኦናባዖበኊቦናጋ ርL୭dσኄሁ ዸ፟ሏኦኦናኮምበናበናጋበኑ, ፈኈdርσቴ, ልካጋናሰበኊቦዮσቴ ላለኈቦዮσካጋ. ርΔLΔናጋጭርናኮናኤሩሪሥራናኒ ኦናጋΓ, ዉኈΓσጭ ቦላፖσ ርL୭dσኄሁ ደቦበናጋቦና ርኦናኮናርናጭጋሪና.
Again, property taxes also add extra costs and they can be significant. We're not exactly sure of the exact figure for Nunavut and perhaps the GN can make that information readily available, but in the NWT, where Nunavut's tax originated, you can see that the diamond mines have paid over \$250 million in property taxes, and that's a lot of money for those services.	
Moving on, we would make some observations on property taxes:	∿ئە∩د⊂∿∽ە כ⊧منې⊳∪د כە⊸ت⊃رە:
• Property taxes are generally meant to help pay for government/community services like water, sewer and garbage, but in Nunavut the mines provide all their own municipal and community services.	 ΔϧϟϹϷ;ϟͼ ϹϹϧϥϥ ϾϧϟϧϷͶϿͼ ϲϥͻϧϧ Δϝ;Ϳͼ, ϝͼϿϥϨͶϿͼ, ϭϧϾ;ϫϧ Δϧ, ϲͽϥϿϧϲϲ, ϲϧϥ Ϸϧϲ; Δϧ, ϲͽͼ, ϲ, ϲ, ϲ, ϲ, ϲ, κ, κ,
• Remote mines in other provinces do not pay property tax. The NWT and Nunavut are the only Canadian jurisdictions that levy property taxes on remote mines at significant levels.	• ຼຼຼຼລ໑໑º ϤᡃLϿ ຼຼຼ໑໑ºჄϤჼ ĊႩჄႦႭႵϽϤჼႶϤჼ CL๒ᲥഛჀ ჃჄႽჼ CΔLΔჼϽϼჼ ĊႩჄႦΔჼႦჼႠჼႶჀჂႶჼ
• Property taxes are regressive, which	 >>ና፣σ > ><!--</td-->

means mines must pay everything, whether or not they're losing money or making money. This again adds additional costs and business risk to Nunavut mines, and it also makes Nunavut less attractive for mining investment.

• Again, nobody knows where Nunavut property taxes actually go. You guys stipulate it is general revenue, but we're not really specifically sure what they're used for; they disappear into general revenues and government use them for various services. We're not really entirely sure what these services are. You say schools, but again, we're not totally sure on that.

• Not only do mines have to pay property taxes, but they also have to pay security to remove the buildings during reclamation, which adds even more costs. It's like government is double-dipping.

Finally, some considerations for government that we would like to relay onto the GN:

- Follow the lead of southern provinces and do not charge property taxes on remote mines. They serve no purpose, given mines have to provide their own services.
- If you're going to tax, maybe consider some sort of a property tax rebate to mines for municipal community services that mines, really, have to provide for themselves.
- Do not charge mines retroactively for any tax missed. We're not really sure or understand clause 48(10) in Bill 55, which suggests maybe Baffinland.... Well, Andrew has already explained more about section 48(10).
- Another point, tell the public how much

Ρ΄ΔΡϞϚϷϚϿϤϨͶϷ ϷʹϫϷϞϚϷϚͿʹʹϺϷϿϤϨͶ·Ͽ;ϤʹϞϹϿ ϹΔLΔϚϿʹϞϹϚϿͼϿϘ·ΓϷϞϚʹϭϤʹϐϭϲϷϲϤϚϚϷ ϹϹ϶ϛͼͿϿϼϒϷϞ;ϚͿͼͼ; ϷϿϿϤʹϭʹʹϹϷϿϛ;

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 the GN is actually collecting in property taxes and what the money is actually used for. If you're adamant about keeping property taxes, consider assigning them possibly to a housing fund so that communities can see another benefit from mining in their communities. 	Ρ΄ ΔϷϧϿͼ Λ·ϧϲϹ·ͺϹͽͺϳϲ ϷϟϿͱϿ ϤϽ·ϧϲϹ·ϳͺϫͺϳϫͺ ͼͺͺͺϫͺϫ ϲͼϧϫϧϪϹ; ϫͼͼ ϫͼ ϫͼ ϫͼ ϫͼ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ
• If you're looking for new tax revenue, work to increase Nunavummiut employment. We would respectfully suggest that if you helped get another 800 Nunavummiut into mining jobs, it would return tens of millions of dollars per year in income tax alone, a bigger return than property taxes.	
Those are my recommendations. Thank you, <i>qujannamiik, ma'na, koana, merci</i> .	CL᠈ᢣᢂ᠀ᡩ᠂ᡏ᠋Ͻ᠆᠋ᠻᠯᢣᡄ᠋ᠯ᠋ᢩᠬ᠘ᢣᡃ᠋ᢣ᠋ᠥ. ᡅ᠋᠋d᠋᠋ᠻᡤᡃ᠋᠉ ᠂᠋ᡏᢣᢩᢁᡤᡃ᠈, ᠘᠌ᡅ, ᠂ᡏᠯᠯᡆ, ᠮ᠋᠋᠄ᢣᠯ
Chairman (interpretation): Thank you, Mr. Dobbin. The Committee has heard from the witnesses. We will now be asking them questions. (interpretation ends) We have just heard the opening statements from the witnesses and now to the Committee, that we have heard the opening statements, also have all the supporting documentation in your packages to go off of, and now it's the Committee's chance to question the witnesses regarding this bill. I'll open the floor to questions. Mr. Lightstone.	Δ⁶/«ϷϹ· ⁶ : L'α, Γ ⁵ Ͻ ĊΛ ⁶ . bΛLϷϷϞΛͿϚ, ϽϚ ⁶ νἰσϲϚϚ, ϽϚͽΛͿϤϲϷϚʹΛ ⁶ σ ⁶ . ϤΛ ⁶ ⁶ dΛ ⁶ δδΛ ⁶ C ⁶ ⁵ ⁵ ͻϤ ⁵ σ ⁴ c ⁵ ⁶ Λ (ϽϞϷ ⁶ σ ⁵) ⁵) ἰ ⁶ α bΛL ⁵ ς ἀσ ⁶ ⁶ άς ϚʹϚ ϤΛ ⁶ ν ⁴ ⁶ CϷσ ⁴ ⁶ ⁵ ⁶ ⁶ άς Ϛ ² Ϛ ⁴ Λ ⁶ ν ⁴ ⁶ ⁶ ⁶ ⁷ ⁶ ⁶ ⁶ ⁴ ΛΛ ⁴ ΛΓ ⁴ ͻͿ. L ⁵ Δ ⁶ ⁶ ⁴ ⁶ ⁶ ⁴ Δ ⁴ ⁴ ⁶ ⁶ ⁶ ⁴
Mr. Lightstone : Thank you, Mr. Chairman. I would also like to thank all of the delegates for attending the hearings today. It was a great opportunity to hear from each individual organization directly and there was a lot of pertinent information included in the opening comments.	ϲΔና/Ͻ ͼ (ϽʹϞϷႶͿϚ): ჼϭͰϷឩϹϷ, ΔϷͰϘϷϹʹϷ. ϤͰͺϲϹϷʹͼͺʹϭϷϞͺͿϚϿϹ ͺϫͺͺϐϲϷϭϷ;; ϤϷϷϫϚϹʹϷϽʹͼ ϽϞʹϐͶϹϤϹϷͺϤϽϭϲͺͶϹϷϞϚ, ϽϞʹϐͶ·ϲͺϲϹʹͼͱϲͶϲ, ϽϞϚͼϞʹ·ͻͺϽϞϚͼϞʹϷϨͺϿͰͽϲͶϷ Δͺͻϲͺʹϒϲ.
Before I get into my questions, I just would like to express my respect for Agnico Eagle Mines for their outstanding corporate social	నగింటింద్ లాంగాండిందిందిందిందిందిందిందిందిందిందిందిందింది

responsibility which clearly goes above and beyond the current standards here in Nunavut. Agnico Eagle has set the bar for all other major employers in the territory to strive for, and I wish there were economical gold deposits in the Qikiqtani region and I hope that prospectors will discover something soon.	ϤϿႱϷϟϒϤϷϐ·ϭ·ʹϲͺͺϚϤͺϹͺϤϽͽ·ϹϷႱϟ·ϒͻϽϚ ϼͼʹϷͳͺͺϤϭ·ϳͺʹϪͿ·Ϳͼ·ͺϤϞϷϹͶϚϒϚϤͼͱͿͺ; Ϥϒ·ʹϼϫͺϪͼϷͼϪϟʹϐϷϘͼ·Ͻ·ͺϼͼʹϷʹͻ·Ϲͳͺ ·ϼϼͼϹϭͳͺͺϳϲ·ϧͻͳϭϚͼ·Ͻͼ·ͺͼϭϧϷͿϹͼͼʹͻϭʹͻ ϷϟϚͼϤͼϚϲϽϼϲ
Now to jump into my questions, I guess I'll start off and my first question will be for the Government of Nunavut, Minister Ehaloak, and the first found of questions will be taken from the opening comments provided by President Kotierk. I'm assuming you have the opening comments in front of you.	ᡏ᠋᠕᠉ᠳ᠒ᡥ᠊ᡠ᠋᠋ᡋᢦ᠋ᠺ᠋ᡗ᠋ᠴ᠋ᢩᡷ᠋ᡶ,ᢣ᠋ᢟ᠆᠋᠄᠉᠅ᡬ᠋ᢆᡆᡆᢁ᠋ᠺ ᠣᡆᢁ᠋᠊᠘᠙᠋᠋ᡶᡃ᠋ᠿ᠋᠋ᡥᢇᡱ᠋ᠺ, ᡏᡃ᠘᠋᠋᠋ᡃᢐ᠋ᡃ᠋ᠴᡏ᠋᠋ᠴ᠋᠋ ᠈᠋᠋ᢟ᠆᠅ᡬ᠅ᡏ᠕᠉ᠳ᠒ᡣᠦᡏᡐ᠖ᡪ,᠕᠘ᡶᠯ᠉ ᡏ᠋᠔ᡔ᠅ᡶᢌ ᠖᠋ᡃᡋᢂ᠘ᡅᡆ᠋᠋᠋᠁ᡁ᠘᠁ᡁ᠘᠘᠘
On page 1, item 3, it states that "The impact of this legislation will be far-reaching and would transfer millions of dollars in legal and financial liabilities from mining companies to Inuit, and make Inuit organizations liable for potentially millions of dollars in unpaid property taxes if a mining company becomes insolvent. In other words, the Government of Nunavut intentionally chose an approach that would harm Inuit and benefit private companies from outside of Nunavut."	ϷʹͽϷϟϲͺϹϤʹʹϞͺႱʹͼϷϷϟϫʹϹϫϲͺϹ Α、 Δ. <
I was wondering if the Minister would like to provide a response to that comment made. Thank you, Mr. Chairman.	୮୦ [,] ୦ ଅ୳୳ୄୄୄୄୄୄ୳ ୵୶୶୰୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶୶ ୷୶୷୶୷୶୷୶
Chairman (interpretation): Thank you. Minister Ehaloak.	Δካ/≪ϷϹ· Ϸ: L'ϱ. Γσ·Ϲ Δ ^ና Ϸʹጔ⊲ ^ና Ϸ
Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. I thank the Member for his question. When it comes to mining companies becoming solvent and, for example, leaving a mess on Inuit-owned lands, if the government does not receive taxes from either the Inuit organization or the mining company, the Government of Nunavut is liable to make sure that the land is assessed and properly cleaned up environmentally. We would be liable to pay those if we didn't receive taxes from	Δ[*]υζ[*]νό[*]ν Δ[*]υ Δ [*] υ [*] ν (Ͻ [*] , ²), ³ σ Δ [*] υ [*] ν (Ͻ [*] , ²), ³ σ Δ [*] υ [*] ν (Ͻ [*] , ²), ³ σ Δ [*] ν (Δ [*] ν (Δ [*]), ³ σ Δ [*] ν (Δ [*]), ³ ν (Δ [*]), ³ σ Δ [*] ν (Δ [*]), ³ ν (Δ [*]
either the Inuit organization or the mining company, so we would have to pay the brunt of cleaning up with our own financial resources. Thank you, Mr. Chairman.	ΔــΔ ^ϛ በΓናਰበጐቦ°ታ ለጐቦኮਰናበጋና Ϸታናጐσዻዀቦኮਰ°ታ∿፟፝፝Ⴑኈጋና
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Chairman (interpretation): Thank you. Mr. Lightstone.	Δ•/«ϷϹ· •፡ L'ჲ. Γ ር ϲΔ·/Ͻ°.
Mr. Lightstone : Thank you, Mr. Chairman. Thank you, Ms. Ehaloak, for that response. Moving on in the same line of questioning, on page 3 of President Kotierk's opening comments, item 19 digs a little further on that specific example and states, "Simply because Inuit organizations may require mining companies to pay contractually does not mean that Inuit would not be facing substantial legal and financial risks. For example, if Baffinland became insolvent, the Qikiqtani Inuit Association would be responsible for paying millions of dollars in property taxes based on Bill 55."	ϲΔ ϚγϽ (ϽͺͻϷͺͺϽͺ Γ΄ Δ ⁵ Ϸ΄ Ͻ ⁴ ⁵ ΡϷ ³ ϲͺ ⁵ ⁵ Δ ⁵ ν ⁴ ν ⁴ ⁵ Δ ⁵ ν ⁴ ⁵ Δ ⁵ ν ⁴ ν ⁴ ν ⁵ ν ⁴ ν ⁴ ν ⁵ ν ⁴
Digging a little further into that specific statement, for example, Baffinland has, I believe, a 100-year productivity life, estimated 100-year lifetime worth of minerals to extract, in the event that Baffinland did become insolvent, I'm assuming that another entity would be more than happy to take advantage of the richest iron ore deposit in the world and continue operations for the remainder of that 100-year lifecycle.	C* C* P\$ P
In the event that Baffinland did become insolvent, would the GN then make the QIA responsible for paying these back taxes or any property tax liability or would the GN take a different stance and say that "We understand that there is a liability and we will give time for the QIA to seek other interested mining extraction companies to take on that liability if they choose to purchase the property"? Thank you, Mr. Chairman.	Ρ/Ϥσ C [®] «ΡΑ [®] σ [™] C < « [©] c [®] c [®] d [©] d [©] U«L ^b d [°] C [®] iPP [™] Cσ ^b d [°] σ dPc [*] id [*] c ⁴ c ^b / ⁴ / ² PCPPd ⁵ BP [®] C [®] d [©] d [®]

Chairman (interpretation): Thank you, Mr. Lightstone. (interpretation ends) As always in Committee, we have to be cautious when it comes to hypothetical questions and hypothetical situations because once you go into hypothetical land, there are 18 different directions that you could hypothetically go in, so it's very difficult to answer those types of questions, but I will give the Minister a chance. Minister Ehaloak.	Δ⁶/«ϷϹ· ⁶ : L'α ΓʹϹ ϲΔና/Ͻ ⁶ . (ϽϞϡΛϽϚ) ϤͰΔϲʹϷ ϧΛͰϡϚϲʹͶͿϚ LdϤ ϧϔϯϟϽΔ ⁶ α ⁵ ⁶ ϤΛ ⁵⁶ d/Ϥ ⁵ ⁶ ⁷ ⁴ ⁷ ⁶ ⁵ ⁵ ⁵ ⁵ ⁶ ⁵ ⁵ ⁶ ⁵
Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. I thank the Member for his question. If a company, if Baffinland were to become solvent and another company took over the project itself, then they would be liable to pay taxes to the Government of Nunavut. Currently Inuit organizations are already liable for property taxes on Inuit- owned lands when improvements have been made.	Δ[®]U4[®]b[®] λσ Δ⁹b^e Δ⁴ [®] (ϽϞληυ ⁶): ⁶ d ^p [®] Δ [†] Δ ^b λ [®] P ⁶ . ⁶ d ^p [®] Δ ⁴ ^b ^e Δ ⁴ ^b ¹ Δ ⁴ Lcuc P ^{\$B} ηP ⁴ , b ^L σ P ⁴ ^B , i ⁴ Δ ⁴ Δ ⁶ Δ ⁴ Λ ² ⁶ D ² ⁶ ⁵ σ ² η ^b Δ ¹ L Δ ⁴ Δ ² η U ⁴ P ² ⁵ Δ ² σ P ⁴ J ^e C ^b d ⁴ CΔL C ^b ² ⁴ D ⁴ D ⁴ Δ ⁵ D ⁴ b ^L σ P ⁴ J ^e C ^b d ⁴ CΔL C ^b ² ⁴ D ⁴ D ⁴ Δ ⁵ D ⁴ Δ ² Δ ² ⁶ U ⁴ L ⁴ ⁶ ⁶ ² Δ ² Δ ² Δ ² ⁶ U ⁴ L ⁴ ⁶ ⁶ ⁶ Δ ² Δ ⁴ Δ ⁴ ⁶ P ² σ ⁵ Δ ⁴ D ⁴ ⁶ Δ ⁴ ⁶ P ² σ ⁵ Δ ⁴ D ⁴ Δ ⁴ ⁶ P ² σ ⁵ Δ ⁴ D ⁴
What this bill is trying to do is set it so that instead, the landowner should be the one to pay the property taxes, not the person leasing the property. We're trying to streamline the way property is assessed so that the process is easier. I hope that answers the Member's question. Thank you.	/ሮ ር፟፝፞፝፝፝ ር፝፝፝፝፝ ወዲ፧፞፞፞፝፝፝፝፝፝፟፝፝ ወዲ፡፡ ለነሳበናላላ ር፟፝፝፝፝፝፝፝፝ኯ፟ንበፑ ላር እና ፲ሮጭበናበ የሀዲሥር እና ነው ውጭ ር Lbd ፈጭ የድፍ የውጭ ር ይዲ ለ የር ማት እን ር ይ አ የትግ የም በ ም በ የ በ ም በ የ በ ም በ ም በ
Chairman (interpretation): Thank you. Mr. Lightstone.	Δ•/ペÞር [•] : L'α. Γ ር ϲΔና/ጋ°.
Mr. Lightstone : Thank you, Mr. Chairman. Thank you again, Minister, for that response. I'll move on next to item 9 on page 2. It states that "on Inuit-owned lands where Inuit own mineral interest, also known as subsurface, the Government of Nunavut believes that Inuit, instead of the mining companies, should be responsible for property taxes for mining improvements made and owned by mining companies." I would also like to ask if the Minister would like to provide a response to that comment. Thank you, Mr. Chairman.	ϲΔ·ϟʹϽ· (ϽʹϞϷͶͿϚ): ·ϭͿϷ·ͽͺϹϷ, ΔϷϟϘϷϹ·Ϸ. ·ϭͿϷ·ͽϲͳϷϐ··ϭ·Ϝʹͻͺͳϭ·ʹϹͺΡϷϞϞͶʹ·ϧϿ ϤϟϤϿϲ·ʹͳͺϿʹ·ϧ ͺͰϷͶϧ·Ϸͺ2, 9ΓϷͺͼͺϞϷͶϲϲϷ. ΔϿΔϚ Ͽͼͺ·ϭͿϺʹ·ΓͼʹϿϷ ΔϿΔϚ ϷϟϷϧϭϷ Λ·ϭͿͶ;ϐ·ϷʹͶʹ·ϿϹϚ ϿͼͺϷϚ ΔϷϤʹʹϧϭϫ ͶϚͿϐ·ϷʹͶϔϿϹ ΔϿΔϚ ϷϚϚϭϷʹϷϲϽϚ ϤϷϲʹ϶ϧͺϤʹͼϧϲϚͺϒͼͿϤϿ ϿͼͺϷϚ Ͻϛ·ʹϗϲ Ͻϛ; ϐͿϷϲ Ϸʹ ϷʹϷϷϲ Ϸ ·

Chairman (interpretation): Thank you. Minister Ehaloak.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. The landowner with the surface rights only is assessed for land and improvements. The landowners with subsurface and surface rights are assessed for land and improvements. The landowners with surface rights only with a mine are assessed for the land. Lessees on private lands are not assessed for land or improvements. Landowners with surface or subsurface rights, lessees on private lands are not assessed for land or improvements. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you, Minister. (interpretation ends) If you will allow me, Mr. Lightstone, the different scenarios that the Minister just described, it's included in the legislative proposal, which is one of the first documents the Committee received on this bill and so I think the question is: why was the decision made that the landowner would be responsible for the land and the improvements on subsurface...? When it's a subsurface parcel, why was the decision made to make the landowner responsible for the land and the improvements on these subsurface parcels? Minister.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Through you, I will ask Mr. Ahlfors to answer your question. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. Mr. Ahlfors.

Thank you. Mr. Seeley.

Mr. Seeley: Thank you, Mr. Chairman. Thank
you, Minister. The decision to treat lands
where the landowner didn't maintain the
subsurface rights, it was made in response to $i \leftarrow (\Box^L)$
 $\Box \cap \Delta^C$
 $\land \ulcorner \circ \cap ⊂$

ΔϧϞ≪ϷϹͺϧ: Γ, Γϲ, Γα, ΔͺϷ.

Ϥʹ·Ⴑϟናͽϧϧͼ ;ͻϭ Δ;ϷϲϿϥ;ͽ (ϽϳʹϧϒͶͿϲ): ͼϥϧͼϭͺϲͼ, ΔϧϞʹͺϘϷϹ;ͽ. ϤͼͽϥͶϹϿͶͼ Ϲ;ϹͺͺϥϲϿϥ, ϷϷͼϥϭͼϥϤͺϤͶͼͽϥͶϲϧͼϿϲ. ͼϥϧͼϭͺϲͽ, ΔϧϞʹͺϘϷϹ;ͽ.

Δ৬/ペレርኈ: L'α. Γ'ር ላ፞፞፞ይላי.

L'ם. ר׳כ וֹכ.

some of the feedback that was received in the earlier stages of the consultation. In the original proposal and in some of the earlier discussions regarding Bill 55 and its initial composition, the proposal was to treat all Inuit-owned lands as private lands in that sense. Following and as an outcome of the consultations with the landowners, the decision was ultimately made to make a change where subsurface rights were not possessed by the landowner to not make them responsible for the improvements in regard to that.	ϷʹϐϷϟϷʹϨϲϷʹͺL ^c ϤϽϲͺͺϤ [*] ͺႱʹ϶ͿϲϷ [*] ⁶ , μ ² ² ⁹ σ Ϥσ ² Ϸ ⁵ Ϸ ⁶ Ϸ ⁶ ⁴ ⁵ ⁵ ⁵ ⁴ ² ³ ⁵ ⁴ ⁵
I hope that that answers the Member's question. Thank you.	₽▷ᢣᡃᡃᠲᡅ᠊᠙ᡪ᠂ᡏ᠕᠋᠋ᡃ᠋ᡠᠿ᠋ᢉᡃᢣ ^ᡄ ᠂ᡝdᢣᢩ᠂᠋ᡄᡏᡃ
Chairman (interpretation): Thank you. (interpretation ends) Mr. Lightstone, apologies for hijacking your question. I'll give you one more and then I'll move on to the next person. Mr. Lightstone.	Δ•/《ÞC [•] »: L'α. (ϽϞϷႶͿϤ) LΓ⊲ឩ ^ͺ Ϸ Γ ϲΔϚ៸ʹϽ ^ͼ ϤΛ ^ͺ ͼϭϤΠϹϧʹϭϷ Ϥͼͱʹͼϧϥϲϳϲͳ ϽϭϷϐͼϭϭϤͼϭϹϲ ϤϞϤϿϲϷͼϹͼϭϲ. Γ ϲΔϚ៸ʹϽ ^ͼ .
Mr. Lightstone : Thank you, Mr. Chairman. Moving on to my last question, it's on page 5 and it's item 31, which states that "The Government of Nunavut introduced a new provision in Bill 55, section 48, which declares that 'all property tax raised' are deemed for 'local government services and improvements.' Through this provision, the Government of Nunavut is attempting to amend the property tax definition in the <i>Nunavut Agreement</i> , which is not only dishonourable but illegal." I was wondering if the Minister would provide a response to that allegation. Thank you, Mr. Chairman.	ϲΔ ϚγʹϽ (Ͻͺ ϷͺΛ, Ϸ, Δ, Ϸ, Δ, Δ, Α, Δ,
Chairman (interpretation): Thank you. Minister Ehaloak.	∆⊳୵≪⊳⊂ ⁰፦: L'௳. ℾᠳᡃᢗ ᠘᠋ᢑᡠ᠆ᠴ⊲⁵ᢛ.
Hon. Jeannie Ehaloak : Thank you, Mr. Chairman. I thank the Member for his question. Because of the legalities to the question, through you, Mr. Chairman, I'll ask Mr. Ahlfors to give a detailed answer to Mr.	ፈኈሁሩኈ፟፟፞፞ኈ፞፝፝፝ኯ፟ፚ ፚኄ፞፞፞ኇ፟፟፟ጏጚኈ (ጋኣ፞ኯበሆን): ፞፞፝፝፝፝፝፝፝ ፚኯጞ፟፟፟፟ ፚኯኇኯ ፟ ፈላኈ፟፟፟፟፟፟፟፟፟ ብላኈ፝፝፝፝፟፟፟፟፟፟ ብላኈ፝፝፝፝፝፝፝፟፝፝፝፝፝፝፝፝ ብላኈ፝፝፝፝፟፝፝፝፟፝፝፟፝፝፝፝፝ኯ፝ ጚ ፟

Lightstone. Thank you, Mr. Chairman.	ዾ∆ና≁ጋ፞°፝፞፞፞ጏና. ፞ጘ፞፞፝፝፝፝፝፝፝ጛዾ፟፟፟ዀ፞፟, ∆፝ዾ፞፞፞፞ጞ፞፞፞፝፝፝፝ዾዾ፝ዾፘዀ
Chairman (interpretation): Thank you. Mr. Ahlfors.	Δ•/ペÞር ••: L'ዉ, Γ'ር ዻ፞ ⁻ ፇዻኁ.
Mr. Ahlfors : Thank you, Mr. Chairman. To answer that question, I have to give a small background in that the <i>Property Assessment</i> <i>and Taxation Act</i> was not amended once the <i>Nunavut Agreement</i> came into force, and so what the Government of Nunavut has had to do until now, when we are amending the Act or attempting to amend the Act, is to read the two documents together, <i>Property Assessment</i> <i>and Taxation Act</i> and the <i>Nunavut Agreement</i> , particularly Article 22, which deals with taxation of Inuit-owned lands.	ἀ΄᠀ Ϥ΄ Ϥ΄ Ϥ΄
In these circumstances, for example, the <i>Property Assessment and Taxation Act</i> says that all fee simple land in Nunavut should be taxed, but there is a lot of Inuit-owned land out there that has no improvements on it. The <i>Property Assessment and Taxation Act</i> says that it should be taxed, but the Government of Nunavut recognizes that in these circumstances, the <i>Nunavut Agreement</i> states that it's not taxable, so because the <i>Nunavut</i> <i>Agreement</i> prevails over the <i>Property</i> <i>Assessment and Taxation Act</i> , the Government of Nunavut has not been assessing or taxing those empty pieces of Inuit-owned lands or those that are only used for traditional purposes.	CΔLΔΛ ⁺ ΔJ ϽΡϲ ϷΛΓ ⁴ Δ ⁴⁶ C5 L τυΛ ⁴ ⁵ b Ϸ ⁵ ⁴ ⁵ ⁶ ⁶ ⁴ ⁵
In the same way, when the Government of Nunavut has been collecting taxes from Inuit- owned lands, it has been using those taxes for local government services and improvements by funding municipalities, by funding DEAs, by funding schools. It has, perhaps, not communicated that information the best way it could to date, but the amount of taxes that are collected are significantly less than the amount that the GN provides to municipalities, DEAs, and schools for local	CΔL [®] Δ ^C CϷ [®] Ϥ [*] λ [®] UϷU ₂ Ϥ [®] ΔΔ ^{S^C} U ^Q L ^b d [®] C [®] Ċ ^b d ⁴ Ċ ^b d [*] P ^C d ³ [®] C ^b b ⁶ C [®] ⁵ [°] Δα ^{-®} σ CL ^b d ⁴ P ^A Δ [*] b ⁶ N ^C N [*] C [®] [*] C [®] [*] Δα ^{-®} σ ³ Δα ^{-®} σ ^{4[®]} C ^A ^b d ^c b ¹ L [*] P ^e σ ^b Δα ^{-®} σ ⁴ ⁸ ^A σ ⁴ ³ . CΔL [®] Δ ³ [*] C [*] C ⁴ A [*] σ ⁴ [*] C ⁴

government services and improvements.

The matter of the fact is that since division and perhaps before, but at least since division, that is what these taxes have been funnelled to, and so this amendment is simply to clarify that that is what has been going on all along. It's an unfortunate fact that the Act was not amended in '93, following the ratification of the Nunavut Agreement, but the government of Nunavut has always taken the steps necessary to interpret and apply the Property Assessment and Taxation Act in accordance with the Nunavut Agreement and unfortunately is only now making the changes to the Act to sort of clearly put those on paper, those practices that have already been occurring with reading the Act and the Nunavut Agreement together. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Before we move to the next person on the list, I would just like to give you a chance to respond, Minister. The line that Mr. Lightstone just quoted from, from Nunavut Tunngavik, characterizes this as this bill is "dishonourable and illegal" or that particular part of it. I would like to give you a chance to respond to that, Minister Ehaloak.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Since Nunavut was created, the Government of Nunavut has always taxed for properties. The Government of Nunavut has not broken the *Nunavut Agreement*. We have been taxing mining companies and the Inuit organizations, as Mr. Ahlfors has stated, to cover some of our costs within our municipalities. It's not new.

What this bill is trying to do is tax the landowner rather than the mining company or the company that's using the Inuit-owned lands. Should this bill pass, the Government ۵۲۵٬۵۰۳٬ ۵۵۲٬۹۵٬ ۵۵٬۹۷٬ ۵۵٬۹۸٬ \dot{C}° ם \dot{d}° የቦላዖርኦላ $^{\circ}$ $\Delta L\Delta -$ ኦናሪጋ Δ° ם $^{\circ}$ ጋ $^{\circ}$, ᠫᠻ᠇ᡆᢛᢣ᠋ᡣᠺ᠕ᡩᠴ᠋ᢧ $C\Delta L\Delta \subset P^{\circ} C^{\circ} < \dot{\Gamma}^{\circ} \sigma^{\circ} \Omega^{\circ} \sigma^{\circ}$. Ċ°Q L⊂U% ┥%₽₽⊲%C≥L>'J993F Ϲ៓៝៝៝ ᠴᡆᢗᡝᢓᡅ ଐᡙ᠙ᢗ᠔ᡄᢂ᠉ᡣ᠋ᠴ᠋᠕᠙ᡝᡐᠥ Ͻ₽⊂ϷϨͶͻͿ ϤϽϲͽͶͶϭͽ ΛίϥΫͼ Ċᡃᢣᡃᡃ᠖ᢕᠣ᠋᠋᠂ᡣᡄᢁ᠂᠋᠕᠋᠋᠋᠋ᠬᢑ᠘᠘ ∧ьч≪⊳Ċ₅ь

ΔϧϞ≪ϷϹͼͱ: Ľ.œ. (ϽϳϟͰϽͿϲ)

ϧϞϒϒϤϲϷͼϞϔͼϭϲͶͼϭ ϤͶͽϤͶͼϿϚ Γϭ·Ϲ ϷϷͶͼϭϤϚͽϷϚͺΓ·ϹͺϲϪϚϟϿͼͺϷͽϧϲͺϳͼͽϧϷ; ϫϫϿͼͺϿͼͼϧͼͼͼͼ;ϿͼϧϷϧϒϲϿΔͼϲͼ ϳͼϫͺͺϹϲͿͼ;ϒͼϫϿ;ϧϧͰͳϲ ϲϲ ϲ ϲ Α;ϷϛͼϢͼ Δ;Ϸ;ϿϤͺͼ

CΔLϚ LϚႱႱჽჼ ΔLΔϿϚϟϚჼንჼ ϿႭΓϭჼ ႭჼΓϭჼႱჼჂና Ċჼϟ;ϷϺ·ϿͲ Ϸ;ϚϭϭჼჂႦႫჼჼႶႽჂჼ Ϸኖ≪ϿჼႫႽ ႱႱくϭϷϟና ጳϽჼჂႽ ΔϿΔϚ, ጳϽჼჂϽჼႦჂና ΔͽΔና ͽႭჼჃႶჼႶͼϷჼႶႽϿჼ. CΔLϚ, CΔLϚ LϚႱႱჽჼ ჼႱჼႶႺϷჃልσჼ ΔͽΔና ႶℾჼჃႶჼႶჾႫ ͽႭჼႽ

of Nunavut will tax the Inuit organization. The Inuit organization is the one who should be passing those charges onto the lessees to cover their costs. Thank you, Mr. Chairman.	ሁペL∿ቦ՟ጏ ር፞ኯ፟፟፟፟፟፟፝፝ኯ፟ጘኯ፝፝በናበኇ፞፞፞፞ጞ፝፝፝፝፝፝፝ኯ፟፝፝ በΓናੇሰበ∿ቦ°σ, ሏ፞፞፞ሷሏና በΓና፞፞፞፝፝፝፝፝፝፝ በና ረሏ ለፇ፟፟ጜና፟፟ዄዀፘኇ ፟፟ ፈዋዽ፞በናበና፟፟፟፟፟ በናሲፈኪፈና፟ዄዀፘና. ና፞፞፝፝፝፝፝፝፝ ፈዮረዋዾርዀ.
Chairman (interpretation): Thank you. Moving on. Mr. Qirngnuq.	∆ʰᠠᡧᢈᡄ᠄ ᠘᠈ᢆᡅ. ᡰᢣᠯᡰ᠘᠋ᠴᢗ. ᠋᠋᠆᠋ᡃᢗ᠂ᡗᢨᡃ᠍᠃.
Mr. Qirngnuq (interpretation): Thank you, Mr. Chairman. Welcome to the meeting, Minister and your officials, as well as those who have come to make presentations on this issue.	·ϼ··ϞͿ;ϧ ͺ·ͺͼͿϧͼͺϹϷͺΔͼϒϨϹϲ·ϷͺͺϽͼϧυϟϾϲϟͺϹϹϷϧ ϷͶϹϟͼϽͽϷϹϷϟϹϟͰϪͺϹϭ·ʹϹͺϪϷϟͼͶϾ;ϫϾ ϹϳϥϤϿͼϹϷͼͼϷͶϹϟͼϿͼϷϹϷͰϭϹϟϲ ϹͼϟϿͼͺϷͼϷϹϟͼϿͼͱͰϭϹϲ
First of all, Mr. Chairman, with respect to their opening comments, I would like to make a short comment on it, as the majority of us representatives fight for our lands or rather of our communities, irrespective of whether it is on certain lands or not. Our focus is the local priorities, and we all have goals we are trying to attain, regardless of whether we are involved in mining, government, or regular MLAs, as we all have mandates to work towards.	ΗΔϿ·ϲ·ͽʹϚΓ· Δ·ΗΔ «ϷϹϲʹ· ϷϭϤ Ϸ·ϭΔΡϹϷϚ Γ·ʹϞͺϼϚͺͼͺΔϚϽϧͺͻϚΓ· Ϸʹ·ϷΖͺʹͺϫʹϧͺͺϹͺϹ Γ·ʹϞͺϼϚͺϼͺϲͺϤ·Ϸ ϷʹϷϷϟʹϷϚʹϹ, ͼͺϲͺϤ·Ϸ ΔΗϷͺͿʹͼͺ·ͽϽϾ ͼͺϪϲ; Ϥ·ϟʹϷʹϿΔ°ͼͺϷϤϚ Ϛ Ϥͼϥ ϷʹϷϿΔ°ͼͺϷϤϚ Ϛ ϲ Ϥ ϲ ϲ
For us indigenous peoples, especially us Inuit, we spent many years fighting hard for our area, how it would be set up and thinking of our options for the territory as discussions took many years since the inception of these negotiations. Due to this purpose, we look for the best options that are conducive for the goals of our constituents, and what priorities will be focused on and how to deal with them, as currently it is hard to determine the exact direction it is trending towards.	CΔ°
Let me firstly turn to a different topic here, as I wish to ask this question with your permission, Mr. Chairman. It is related to the questions submitted to our government, as written in the correspondence of February 22 addressed to our Chairman. The listed concern numbered 5 on page 4 speaks to this issue that was reviewed in Committee of the Whole on	ΡΗΔϤσ ^ϛ ΗΔϘʹϲʹʹϷʹϚ ϤϒϤϿ ^ͼ ʹ·ͺͰϷͺͻʹ·ͺ ϤΛʹͼ·ͼͿͶϷʹϚʹϐʹϗϫͺϤʹ ʹϷϿΔΓ ^ͼ ʹϔϐϤϭͺ ϹͼͿϤ ϧϤϲϧϤϲ ΓͼΗϤϿͼ ϤΛʹͼ·ͼͿϽͰϲʹϿʹ·ͺ ϹͼϤϤ ϧϤϲϧϤϲ ΓͼΗϤϿͼ ϤΛʹͼ·ͼͿϽͰϲʹϿʹ· Ϲͼϭͼ ϭʹϨϘϤϲ 22-Γ ΠΩϚʹͼϹϷϞϗϭͼͽ ΔͼϒϨϷϹϲϷϚ ΔͼϒϨϷϹϲϲϧϚϿͼ ΔͼϒϨϷϹϲϲϧϚϿͼ ϲ ΔϷϲ ΔΗϷϹͼϿϲϹϷϲͽ ΔϷ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ ΔΕ

February 22, 2021, as it identifies the amounts owed. The amounts owed are by mining companies to our government, as it states in English which I don't know how to translate into Inuktitut, so I must state it in English, (interpretation ends) Mary River (interpretation) mine owing \$11,999,245.70. I have a question on that amount owed. What is the current amount of the funds owed by this mining company and what is the status of this amount payable by the company? That is my question towards our government managers, Mr. Chairman. Thank you.	<p< th=""></p<>
Chairman (interpretation): Thank you. It is just under \$12 million. Minister.	∆•ץ≪⊳כי יּ: L'ם. כׂ°ם 12 ר⊂⊲°כׂב∟י ∩₽יL°∿רטיב⊳יּסקר. רסיׂ⊃.
Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. I thank the Member for his question. Currently only Baffinland Iron Mines owes taxes for the Mary River project and the amount is \$11,999,345.70. Thank you, Mr. Chairman.	ϤኈႱሩ·ͽϧ·ͽʹ϶ϭ Δ·ϧ·ͺͻϤ·ͽ (ϽϞϷϹͿϤ;): ·ϭͿϧͼϫϹϷ, Δͼϒ≪ϷϹ· ^ͼ . ·ϭͿϧͼϫϹͰʹͻ Ϲϭ·ϽϚ ϤΛʹͼϭϹʹͼႱϭ ϹͼϫϿ;ͼ ϲͼϫ ϭͼϫ Δͼϒ≪ϷϹ·ͽ.
Chairman (interpretation): Thank you. Mr. Qirngnuq.	Δ•/ペÞርˤၑ : L'႖. ୮ ^៶ Ϲ ˤዖᢩ᠂᠂ᢣᠮ
Mr. Qirngnuq (interpretation): Thank you, Mr. Chairman. Has that number not changed to date? Mr. Chairman, that's my question. Thank you.	ჼႼჼϞͿჼቝ ჻ ჼdታ°ႭႠႦ ΔႦჄペϷϹϲႪ. ϹႱႭ ႭኣϷና ዘϷ°σჼႦዘΔረL┽ჼႦ ϷʹͺͻΓ⅃ና ዘϷ°σჼႦረL°ჼቦჂჼႦ? ΔႦዘΔペϷϹϲႪ ⊲ለႢዎჼႱ ჼdታ°ႭႠႦ.
Chairman (interpretation): Thank you. Minister.	Δ•ረ«Þር ••: L'و. Гσ [、] Ͻ.
Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. I thank the Member for his question. The assessment is done on a yearly basis, so that number will change every year. Thank you, Mr. Chairman.	Ϥʹ·Ⴑ⊀·ͽϳͼͽͺϟϭͺΔϚϧʹ·ͺͻϤ·ͽ (ϽʹϞϷϹͿϤ): ʹͼͿϧͼϫϹϳͼ ΔͼϒϨϷϹϚͼͺͼͿϧͼϫϹϳͼͺϹϲϲϲϷͼͽϹͺϤϒͼϥϹͼ ͼϧϷϲͺϤϒ;Ϸ;ϷϲϲͼϫϤͼϳϲϲ ϫϧϷϲͺϤϒ;Ϸ;ϷϲϲͼϫϤͼϿͼϧͺͼͿϧͼϫϲϳͼ
Chairman (interpretation): Thank you. Mr. Qirngnuq.	Δ•/ペϷϹናゅ : ናਰኦ°ዹ广 ^ϧ . ΓʹϹ <i>·</i> ዖ°~ህ ^{ናϧ} .
Mr. Qirngnuq (interpretation): Thank you, Mr. Chairman. I'll move on to something else.	፡ቦᅆᅠᲐ፡ಀ : ᠂d৮৽血广৽ ᠘৽৴᠙ϷϹ <i>Ϲ</i> ·৽. ϤዘΔϤ᠋᠋᠋ᠴᡐᠾᡝᡗ᠌ᢄ᠃.

For clarity, I'll have to say this in English, I believe. (interpretation ends) In its news release of November 10, 2020, Nunavut Tunngavik Incorporated stated that "The GN is asking Inuit Organizations to collect the taxes on their behalf and cancel the leases of mining companies when they do not pay the tax, potentially forcing hundreds of Inuit workers into unemployment." What is the Government of Nunavut's response to these concerns? (interpretation) Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. Minister.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. When the mining company pays taxes to the Government of Nunavut and the mining companies say that it's going to hurt the mining companies themselves and including Inuit employment or the workers, it is not what this bill or the taxes do. All mining companies currently have to pay taxes on lands. As I stated before, what we're trying to streamline is that the Inuit organizations should tax the mining companies on lands that are on Inuit-owned lands and then when they receive those taxes, the Government of Nunavut would receive those taxes from the Inuit organizations.

What we're trying to do is to ensure that there's a one-way process. I'll give an example. If I owned an apartment building and I was paying taxes to the City of Iqaluit, I would not go to my renters and say "Here's an amount I have to pay taxes on, here's an amount that I want you to pay so that I can pay my taxes to the city." As an owner of the apartment building, I would include that amount in the rent that the individual pays. There is a process on how companies or businesses receive their taxes and it's to streamline so that the Government of Nunavut doesn't have to use third parties to receive our **Δ•거<<><**C</>⁵

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ΔLΔ.ڬϚ^γ^CϽ⁴^C</sub> Ċ^bdd d^bP^cNd^bγLd^b dCP^γi^bvd^c d^bP^bγL₂Λ^b CΔL^c Δ^v₂^sdΛ^bPL d^b^c^s^c^kP^c</sub> c^bd^k²^b²^{b²^b²^b²^{b²^{b²^{b²²^{b²^b}}}

taxes. Thank you, Mr. Chairman.	ᡬᡃ᠋ᢣ᠋ᡃᢣᡃ᠋ᠲᡗᡊᠣᢦ᠋᠋᠋᠋ᡥᡄ᠘᠄᠂ᡠᢣᡃ᠋᠋᠋ᠴ᠋ᢄ᠂ᡠᢣᢁ᠋ᡬᡃ
Chairman (interpretation): Thank you. Mr. Qirngnuq.	Δ•/ペÞር ^ւ ቃ: L'௳. ℾ ^ւ ር [‹] የ [ႄ] ᠂୰ ^ւ ϧ
Mr. Qirngnuq (interpretation): Thank you, Mr. Chairman. That clarified it for me. Later on when we get another chance to ask questions on it, I'll ask further questions. This is just a general comment. Thank you, Mr. Chairman.	·ϼͼ·ͽͿ·ͽ ͺ·ʹͼͿϧͽͺϲϳ·ͽͺϪͽϒϨϷϹϲ·ͽͺͺϹϤͺ ϽϷឣϪͼͺͼͽឣϪͺͼʹϲ·;ϹϚͺϷϤϚϒϤϷͺϤͰϪϤϭ ϤϪͼ϶ϥͶͽͰͰϤͼϧϲ·;ϹͿϚϹͺϤϪͺϲ;ϯϾϐʹϧͺϹͺϲϒϹϷ ϷʹͽϷϒϽϪͼͺͼ;ϹͽͺϷͼϧͽϧϧͺͺͼϥϧͼͺϹͼ ϪͼϒϨϹϷϹϲ·ϧ
Chairman (interpretation): Thank you. Ms. Angnakak.	∆⊳୵⋞⋗⊂ ⁰: L'௳. ℾ՝ ⊲₅௳₅₨.
Ms. Angnakak : Thank you, Mr. Chairman. Welcome to everybody here today on Zoom and in person. This is quite interesting.	ব'௳৽৮ ৽৽ (ϽϞϟႶႱና): 'dϟᠲႭႠჼ, Δჼł≪ϷϹʹჼ. ՙdϟᠲႭႠჼ ჂჼჼႱჅႽჂႭჼႭና ՙႦናኣϷϟჼϭ Ϸ≪ႫႽჂჼჂ ჂኣჇႬႭჼჼჂჼႾና ႠჼႭ.
I guess my first question is to the Minister. Nunavut Tunngavik did a news release on November 10, 2020 and they stated that "The GN dismissed the 'public' nature of Inuit Organizations and IOLs," and they say that the government "refused to follow the precedent set in the NWT for Inuvialuit lands, contradicting the increasing recognition by the Government of Canada, as shown by the recent example of the Inuit-Crown Partnership Committee (ICPC)." I'm wondering: what is the Government of Nunavut's response to those concerns? Thank you, Mr. Chairman.	ΥΘ΄ - ^τ ⁶ ⁴ ⁵ ⁶ ⁶ ⁴ ⁶
Minister.	Δ•거《Þር ጭ: ˤdᡃᡪᢩ°ឩᡤᡝᡃ. ᠮᠳᡃ᠋Ͻ.
Hon. Jeannie Ehaloak : Thank you, Mr. Chairman. Our agreement is like no other. The <i>Nunavut Agreement</i> establishes Inuit- owned lands and they are not subject to taxation. Lands within municipal boundaries with improvements or that lie within a planned or approved division, lands outside municipalities on which improvements can be made, and under Article 22, because we're a unique territory, we have a unique agreement,	Ϥʹ·ϧϞʹ·ͽͺϳͼϧͺϪͼϼͺϿϥͼ , (ϽϳϟͶϽϲ): ͼϥϧͼͺϹ ΔͼϟϭϷϹͼ. ϭϧͺϧͼϿϥͼ, (ϽϳϟͶϽϲ): ͼϥϧͼ ϭͺϫ ϭͺϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ ϫ

so we don't try to follow territorial or provincial tax laws. Under Article 22 it states what the Government of Nunavut can do. Thank you, Mr. Chairman.	᠘᠆᠋᠘ᢣᡏ᠋ᡃᡠ᠖ᡃᢗ᠋᠅ᡣᡗᠫ᠍᠍ᠮ ᠖ᡆᢗᢂ᠋ᡬᢃ᠕ᠺᠫᡥᡝ᠘ᠳ᠋᠅ᡣᢗ ᢗᡃ᠋ᡝ᠋ᡗ᠘᠆᠋᠘ᢞᡥᠥ᠋ᠴ᠋ᡆ᠋ᠫᠷ᠘ᡃ᠘ᠮ ᠴᡆ᠌᠌ᠫᠻ᠋᠘᠙᠘᠅᠋᠘᠂᠘ᡥᡅ᠋᠋᠋ᠺ᠋᠋᠋᠘᠅᠘᠅᠖᠄ᢃ᠘ᡷᡆ᠋ᡬ ᠘᠈᠙ᢂᢗ᠅
Chairman (interpretation): Thank you. Ms. Angnakak.	Δ^ϧϟ≪ϷϹ^{ͼϧ}: L' ዉ. Γ ^៶ Ϥ ^ͼ ዉ ^ϧ ϧ ^{ͼϧ} .
Ms. Angnakak : Mr. Chairman, I would like to ask the president of NTI a question.	ব^ւ൨ഄᲮ ‰ (ϽϞϞՈͿϚ)։ ΔϞϒペϷϹ [;] , Ͻ ^ϫ ϧϧϧϲ ϤϞͱ;Ϸϧͺ ϤϒͲʹͿͳϞϹ
Okay. In a joint submission to the Standing Committee on Legislation that was dated December 9, 2020 from NTI and the three RIOs, an argument was put forward that Bill 55, in its treatment of the tax regime on Inuit- owned lands, is not consistent with the treatment given to Inuvialuit lands in the NWT. As we know, there are two separate agreements, the <i>Inuvialuit Final Agreement</i> and the <i>Nunavut Agreement</i> , and they are not worded exactly the same.	bϽϞͻϞ ϞͽϷϞϲͻϞ bΛLϞϚϲͻ Lcuc λρ ^c Λἰ ^{<} Λλ 9, 2020-Γ Ͻ [°] υδιθσ ΛΛ ⁶ b Ϸλαλτν ⁵ ϤL Λ ⁶ Uνσ ^c Δρδ ^c bϽϞ ⁵ bΛ ⁶ [°] σ αραδ ⁶ να ^c Δρδ ^c bϽϞ ⁵ bΛ ⁶ [°] σ αραδ ⁶ να ⁵ ν ⁴ L ⁱ LC Lcu ⁵ ⁶ ⁸ 55 C ⁶ ν ² cλ ³ τC Ϸ ⁵ ⁶ Δρδ ^c ρ ⁴ σ ⁶ ⁶ Lc ^c Λ ⁴ [°] μ ² C Γσ ⁵ σ ⁶ Δρδα ⁵ ρ ^c ρα ⁵ dΛ ⁵ [°] σ ρα ⁵ ν ⁴ ⁵ Γ. ⁵ b > LU ^c C ΔL L ⁵ ² ⁱ LΛ ⁶ α ⁵ [°] β ¹ C ⁶ ⁶ Δρδα ⁵ σ ² α ⁵ θΛ ⁶ ΛΛ ⁶ α ¹ C ⁵ ⁶ δρ ⁵ ⁶ σ ² α ⁵ ⁶ ¹ C ⁶ ¹ ⁶ δ ¹ C ⁶ ⁵ ⁶ δ ² α ⁵ ⁶ ¹ C ⁶ ¹ C ⁶ ¹ C ⁶ ¹ α ⁵ ⁶ ¹ C ⁶ ¹ C ⁶ ¹ C ⁶ ¹ α ⁵ ⁶ ¹ C ⁶ ¹ C ⁶ ¹ α ⁵ ¹ C ⁶ ¹ α ⁵ ¹ C ⁶ ¹ C ⁶ ¹ α ⁵ ¹ C ⁶ ¹ α ⁵ ¹ C ⁶ ¹ C ⁶ ¹ α ⁵ ¹ C ⁶ ¹ α ⁵ ¹ C ⁶ ¹ C ⁶ α ⁵ ¹ C ⁶ ¹ α ⁵ ¹ C ⁶ ¹ C ⁶ α ⁵ ¹ C ⁶ ¹ C ⁶ α ⁵ ¹ C ⁶ ¹ α ⁶ ¹ C ⁶ ¹ C ⁶ α ⁶ ¹ C ⁶ α ⁶ ¹ C ⁶ α ⁶ ¹ C ⁶ ¹ C ⁶ α ⁶ ¹ C ⁶ ¹ C ⁶ α ⁶ ¹ C ⁶ α ⁶ ¹ C ⁶ α ⁶ ¹ C ⁶ ¹ C ⁶ α ⁶
The Inuvialuit Agreement, under section 7(47), states "No federal, territorial, provincial or municipal charge, levy or tax of any kind whatsoever shall be payable on Inuvialuit lands or based on the value or assessed value of Inuvialuit lands and, without limiting the generality of the foregoing, no capital, wealth, realty, school, water or business tax shall be payable on Inuvialuit lands or based on the value or assessed value of Inuvialuit lands."	Δ_Δ& Δ_Δ ^c Δ ^c Γ ^c Γ ^b Π ^c J ^c Δ
 While the <i>Nunavut Agreement</i> Article 22 states in very similar words, almost the same thing as section 7(47) above, within Article 22, that statement is subject to exceptions and those exceptions are Inuit-owned lands both within and without municipalities. They are subject to real property taxation. If we leave aside for the moment the question of what constitutes real property taxation, just 	౨ౖౖౖ౨ ౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖౖ నిసె<్లింటరాల్ గిగికోలి/Lరాకల్గ్ నోలి, నిసెనలిందాల్ నోలిగిరిగాల్ లాండ్ నిల్లెంటినేంటి 47-Γ. ఉనెలిగాల్ 22-Γ, రదిండ నిరాణిస్తోని 47-Γ. ఉనెలిగాల్ 22-Γ, రదిండ నిరాణిస్తోని 47-Γ. దిలిగాల్ 22-Γ, రదిండ నిరాణిస్తోని 47-Γ. దిలిగాల్ 22-Γ, రదిండ నిరాణిస్తోని 47-Γ. దిలిగాల్ 22-Γ, రదిండ నిరాణిస్తో నిరాణ్ దిలిగాల్ 22-Γ, రదిండ నిరాణ్ నిరాణ్ దిలిగాల్ 22-Γ, రదిండి నిరాణ్ నిరాణ్ దిలిగాల్ 22-Γ, రదిండి నిరాణ్ నిరాణ్ దిల్లాల్ 22-Γ, రదిండి నిరాణ్ నిరాణ్ నిరాణ్ నిరాణ్ నిరాణ్ నిరాణ్ దిల్లాల్ 22-Γ, రదిండి నిరాణ్ ని
leave that aside, I'm wondering if it is not the	ᢣ᠋᠋᠋ᠳ᠋᠄ᡧ᠋ᢂ᠋ᢄᡄᠴᢄᡩᢣᢂ᠋᠆᠘᠅ᢆ᠘᠘ ᠘ᢣ᠘ᡥᢩ᠅ᡣ᠋᠋ᡉ᠘ᡨ᠋ᢩᠴᡗᠻ᠋.᠘ᢣ᠘᠋᠋᠋᠘ᡩᡆᠺ᠘,

case that the different wording in the two agreements explains why the NWT PATA and the proposed Bill 55 treat Inuvialuit and the Inuit-owned lands differently. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. Ms. Kotierk.

Ms. Kotierk (interpretation): Thank you, Mr. Chairman. (interpretation ends) Thank you for the question, Member Angnakak. In understanding the issue, I think we have to understand the separate nature of land from improvement. While the Inuvialuit Final Agreement may slightly be broader in exemption for Inuvialuit lands than from the Nunavut Agreement for Inuit-owned lands, and thank you for reading section 47, the *Inuvialuit Final Agreement* is equally silent on who should be responsible for property tax for improvements. For mining improvements, the universal practice and the law of general application typically provide that the owner of the improvements, in this case mining companies, are responsible for the property taxes for the improvements.

I think one of the areas of the interpretive dispute that we have as Inuit organizations with the Government of Nunavut is the way in which Inuit organizations or Inuit-owned lands are being treated differently than Crown lands and there is no regard to the public nature of Inuit-owned lands which, as you stated in the joint submission of the regional Inuit associations and Nunavut Tunngavik Incorporated dated December 9, 2020, on page 5, we make references to examples that clearly illustrate that Inuit organizations are being treated as public entities and as such, we would argue that as public entities, they should be treated as public entities through this amendment process of Bill 55.

I would further point out that on page 6 of the

△ຩ୵⋞⊳⊂^ᢏ: L'៰. ୮^៶ d^c∩^{₅ь}.

 dcn^{5b} : 'db^aat^b, Δ^b/ «ÞĆ^{5b}. (Jⁱ) Algebee 'db^aat^b, Lete P^{5b} Algebee DP/² J C^aa Δ/L JP^{5b}. DP/²Nda 4⁵b^{5b}. DP/² J C^aa Δ/L JP^{5b}. DP/²Nda 4⁵b^{5b} J² Δⁱb^bP 4^{5b}C P⁴a^{5b} 4¹L Da DA^aa Δ^c. ΔDa 4 DA^c, P⁴U^c e^{5b} 4¹L Da DA^aa Δ^c. ΔDa 4 DA^c, P⁴U^c e^{5b} 4¹L Da DA^aa Δ^c. ΔDa 4 DA^c, P⁴U^c e^{5b} 4¹L Da DA^aa Δ^c. ΔDa 4 DA^c, P⁴U^c e^{5b} 4¹L Da DA^aa Δ^c. ΔDa 4 DA^c, P⁴U^c e^{5b} 4¹L Da DA^aa Δ^c. ΔDa 4 DA^c, Da 4^bC 4

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joint submission that we made, there is	ᡋ᠋ᡔᡃ᠈ᡩ᠋ᠴᢗ ᡣ᠋᠋ᡣ᠋᠋᠋᠋ᡪᡪᡃᢞᡗᡥᠦ, ᠴᡆ᠋᠋ᢟ᠋ᢛᢣ᠂᠋ᡧ᠋᠋ᠬ᠋᠋᠋᠅᠘᠋
reference to the Nunavut Agreement, 17.1.1,	ՀՃՀԼԵՐՈՍ 17.1.1,
which clearly talks about Inuit-owned lands	ᢄ᠋᠋᠄ᠹ᠆ᡆ᠘᠖ᠴ᠘ᢏᠴᡆ᠄᠙᠘ᡔ
and how Inuit-owned lands shall be to provide	ᡩ᠋᠋ᠵᢛ᠘ᠴ᠘ᡕ᠊᠊ᠴᡆ᠋᠄ᡆᢕᡲᡄᡕ,᠘ᠴ᠋ᡷᠥᡕ
Inuit with rights in land, that promotes	᠕ᢞᡆ᠌᠌ᢂ᠋᠋᠋᠖᠋ᠮᢐᢂᢧ᠋ᠣᡏᡐ᠋᠋᠋᠋ᠮ᠘ᢄ᠘᠘᠘᠘᠘
economic self-sufficiency of Inuit through	Բٔᡆ᠌᠌Þᠵᡄᢂ᠋᠋᠋ᢆᡧᠴᢄᠴ᠋᠘ᢞ᠋᠋᠙ᡷᡄᡐᠥᢦ᠋ᠮ᠋ᠴ᠒ᡃ
time, in a manner consistent with Inuit social	᠘᠆᠋ᡝ᠋ᠴ᠋ᡅ᠂᠕᠋᠘ᢣ᠋ᢞᢉ᠋᠋᠋ᢣ᠋᠋᠅᠋ᡗ᠋᠋᠉᠘ᠴ᠘ᡕ
and cultural needs and aspirations. I think, as	ᢄ᠆ᠴ᠋᠋ᡗ᠌ᠵᢣᢛ, ᡬᡃ᠋ᠳᡄ᠘᠆᠋ᡶ᠋ᡃᢣ᠋᠋᠖᠘᠘᠘᠆᠋᠋᠋᠂᠘,
the bill is currently being put forward, it	᠕ᢣᡅ᠊ᢦ᠋ᠫ᠋᠋ᠴᢦ᠋᠋᠋ᡃᢛ᠋᠋ᢙ᠋ᢉ᠇ᡲᡃ᠋᠉
creates an unnecessary burden that will be	᠕ᢗ᠋᠋᠋ᡝ᠌᠋᠋᠋᠋ᡋᡄᠴ᠋ᡐᠮ᠋᠋᠋ᢄ᠆ᢧ᠘᠋᠋
contrary to the intent of the Nunavut	᠋᠆ᡧ᠋᠋ᡣ᠋᠋᠋᠋᠋᠃᠋᠋᠋᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Agreement and undermine the purpose of the	ᠴ᠋᠋᠋ᡆ᠋᠋᠋ᡗᢥᡣᡄ᠘ᠴ᠘ᡕ᠐᠋᠋ᡗᡕ᠋ᠯᢕᢌᢕᠧ
Inuit land ownership for Inuit organizations.	ᡏᡃ᠋ᡝᠴᢩᡄ᠄᠂ᡏᢣ᠋ᠲ᠋ᠴ᠋ᡏᡃ
Thank you.	
Thank you.	
Chairman (interpretation): Thank you. Ms.	
Angnakak.	᠘ᡃ᠈ᠡ᠙ᠵᡄ᠄ ᠂᠋ᡕ᠋ᡰᢣᢩᢁ᠋ᡏᡃ᠂᠋᠋᠋ᠮᡃ᠂᠋᠋ᠺ᠋ᡃᡆ᠖ᡃᡉ᠋ᡃᠥ
- inglianali	
Ms. Angnakak: Thank you. Thank you for	
your response. Up until now, I guess, my	◁ჼႭﻪᲮჼ ﻪ (ϽϞᲑ∩Ⴎჼ): ჼd৮°ႭႠჼႱ. ჼd৮°ႭႠჼჼႠ⊳ჼჼ
colleague Mr. Qirngnuq was talking about the	₽⊳Ⴑልና. CΔL℆Δ ϷʹϿΓϳͼ L⊂Ⴑ⊂Ϸ℠∩Ϸ℆∩Ⴑ
taxes that were owed by the Mary River	[;] ، ۴°°ئ ^ω , ۲'۵۶'۶'۶'۶'۶'۶'۶'۶'۶'۶'۶'۶'۶'۶'۶'۶'
mining company and it was the government	ዻዖ፫ [,] ፟፟፟፞∖፞፞፞፞፞፞፞\ጏ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟
that has been collecting or trying to collect	مخاتم ما من العليم من العليم من العليم من المحلم من
these taxes. We're up to roughly almost \$12	⊴₽ċ᠆∩ና∩ႱჄ⊲ጭႱር ር∆๒ᲥႰႱ \$12
million. Why did it take so long for this to be	ᡏᡄ᠋᠋᠊᠋ᡘ᠈᠋᠆᠘᠘᠋᠆᠆᠘᠘᠕᠆᠆᠘ᠴᡆᡏ
addressed? I'm just curious why that debt was	ᡏᡆᠣᡏᠴ᠋᠅ᢞ᠘ᢟᡕ᠂ᡏᡆᠣᡏᠴᡃ᠖᠘ᢉᢣ᠌᠌᠌ᠵ᠘ᢞᡳ. ᠂
allowed to increase and increase every year.	٥٩٢ كالكك م م ٢٠ ٢٠ م ٢٠ م ٢٠ م ٢٠ م ٢٠ م ٢٠ م
Thank you, Mr. Chairman.	᠆ᡣ᠋᠉᠆ᠴᠴᠴᠴᠴ᠘ᢩ᠆ᡆᢄ᠆ᡐ᠘᠆ᠴ᠘᠆ᡆ᠘᠆᠖᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆᠆
Thank you, Mr. Chaiman.	∆'Y≪ÞĊˤŀ.
Chairman (interpretation): Thank you.	
Minister Ehaloak.	Δ⁰/≪Ϸር· ⁰: L'ϱ. ୮σ·Ͻ Δ⁵b՟⊃⊲ ^₅ .
Hon. Jeannie Ehaloak: Thank you, Mr.	ϤჼႱჃჼჼჿႦჼჿ ኦσ ΔჼႦႺჂჃჼ ჿ (ϽϞϒႶႮႽ): ჼďႸჼႭႺჁ.
Chairman. Through you, I'll ask Mr. Ahlfors	Δ ⁶ /αρζ ⁶ . Γ'ς ά ⁶ φα ⁴ ς ⁶ , ρργρίας
to answer the Member's question. Thank you,	ካት የስት የምሳሌ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
Mr. Chairman.	
Chairman (interpretation): Thank you.	
(interpretation ends) Mr. Ahlfors, just keep in	Δ•/ペレር [•] : L'α. (ጋኣኦበJና) Γ [、] ር ላ፞፞፞ ፞
mind for the interpretation. Go ahead.	
mind for the interpretation. Go anead.	
Mr. Ahlfors: Thank you, Mr. Chairman. I	ዻ፞፞ኇዾጘ (ጋኣ፞ኯበሆ): 'ፅታ°ዺቮካ, Δካ/ペレር፞ዀ.
thank the Member for the question. The issue	
is that every time that an assessment has been	᠘᠘᠋᠋᠋ᠴ᠋ᢉᢣ᠋ᢂᢣ᠋᠉᠄᠋ᠣ᠌᠌᠌ᢂᡔ᠋ᢣ᠋᠉ᠫ᠋᠄ᠣ᠘ᡃ᠘

made with respect to those lands for the past several years, since about 2014-15, they have been challenged by the Qikiqtani Inuit Association before the Territorial Board of Revision and after that, the assessment tribunal, and several of those years are still before the assessment tribunal for a decision. While that's happening, the Government of Nunavut is very limited in its enforcement powers because those challenges are still pending before the tribunal. That is the reason that those numbers have accumulated because every time that they receive a notice of assessment, they challenge it and take it up the line. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Ms. Angnakak, I'll give you one more question and then we're going to take a break. Ms. Angnakak.

Ms. Angnakak: Thank you very much. There are different reasons for the parties disagreeing with what this bill should look like or shouldn't look like, and one of the words that seem to be coming all the time is "improvements," improvements in respect to machinery and equipment. I know that clause 3 of Bill 55 amends section 2 of the *Property Assessment and Taxation Act* by changing the wording of the current definition of "improvement." I'm wondering: what is the rationale for this change? Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. Minister.

Chairman (interpretation): Thank you.

Mr. Seeley: Thank you, Mr. Chairman.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Through you, I'll ask Mr. Seeley to answer the Member's question. Thank you.

(interpretation ends) Mr. Seeley, on clause 3.

Δ•/<>C·•: L'α. (Ͻ^ϳኣኦ∩Jና) Γ[、] ⊲^ϛα^ϧϧ[,] ⊲ϹϷィ⊲^ϧϧϭ^ϛͻ∩ና ⊲ΛռՈ°σ⊲ϲϚͽϷና ϼ^{;ϧ}ϧ^ϧϧΔ°α^ϛσ⊲Ϛናር. Γ[、] ⊲^ϛα^ϧϧ⁶.

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e e	Ϥ^sα^bb^{sb} (ϽϞληJ ^c): ^s d ^b ^s α ⁱ L _λ α ^{jb} . ^{d^sλⁱα^s} Γ ^c O ^σ ^b Λ ^s d ⁱ b ^s ^b ^s UCΔ ^{ib} CΔ ^b d ^d Δ ^{ib} d ^c ^{d^s} Γ ^{ib} D ^{i^s} Γ ^{ib} D ^{i^s} C ^{jb} D ^{ib} D ⁱ
	Δካረ«Þር ^ւ »։ L'α. Γσ ^៶ C.
to	ϤኈႱሩኈ፟፟፟፟፝፞ ኯ፟ፚዄኇ፞ኯፙዀ (ጋኣ፟ትበሆን)፡ Γ ^៶ ር ኯ፟፞፞፞፞፞፝፞፞፝፞

Δ•/≪Þርˤၑ: L'a. (ጋኣ̀ኦ∩Jˤ) Γ'C ᡤϲ, ἀᢣ▷∩ϲ• 3 Γኣኣጔና.

ነ (ጋኳትበሆ): የሪታ ሲኮ, Δν ረ « ኦር « ኦ

I thank the Member for the question. The matter of improvements on the lands is pretty fundamental to the entire bill, so I thank you for the question.	ჼݸႸჼႭႬჼႱႾႠႱႠႦჼჼႶ ጳለሲዛႾና. ╡ჼჼႲႶჃჼჼႠႦჄႾႵჍႽ ለႦჄႶჃჼჼႠႦჄႾႵჍႽ ውႭႠ ჂႼჄႭჂႭჼႭჼჼჂჼჼႱ ჼჇჄჼႭႬჼႱ ጳለჼჼჿႶႶႱልႦჼ.
Without the improvements, the land is the land. Improvements can range from, and I think some descriptions were given earlier on the nature of some improvements, things like bridges, things like roads, culverts, and even berms to restrict drainage and things like that. It can also include buildings or built structures on the land, so not unlike any type of land, the improvements or anything that increases the total assessed value of that property.	Δα ἀ ⁱ ⁱ ⁶ PP4 ⁱ ⁶ CP/LΛ ⁶ αJ Δα ΔαΟΔ ⁶ αΡ ⁱ L ^c ἀ ⁱ ⁶ PP4P ⁱ ⁶ CP/L ⁴ ⁶ α ⁱ ⁶ DΔ ⁶ α ^{i⁶} ἀ ^{i⁶} PP4 ^{i⁶} CP/L ⁴ ^{c⁶} Δ _C P ^{i⁶} CP/L ⁴ ^{c⁶} Δ ^j ⁶ PP ^{4ⁱ⁶} CP/L ⁴ ^{c⁶} Δ _C P ^{i⁶} CP/L ⁴ ^{c⁶} Δ ^j ⁶ δ _C P ^{i⁶} CP/L ⁴ ^{c⁶} Δ ^{i⁶} d ^{1⁶} α ^{j⁶} CP/L ⁴ ^{c⁶} ἀ ^{i⁶} δ _C P ^{i⁶} CP/L ⁴ ^{c⁶} Δ ^{i⁶} d ^{1⁶} α ^{j⁶} CP/L ⁴ ^{c⁶} ^{i⁶} δ _C D ⁵ ⁶ CP ² CP ² Δ ^{i⁶} ^{i⁶} δ _C D ⁵ ⁶ CP ² CP ² Δ ^{i⁶} ^{i⁶} δ _C D ⁴ ⁶ ⁶ P ³ ⁶ Δ ^{i⁶} ^{i⁶} δ _C D ⁴ ⁶ ⁴ P ⁴ ⁶ ⁶ P ³ ⁶ ⁶ ^{i⁶} CP ² CP ² CP ⁴ CP ⁴ CP ⁴ ^{i⁶} CP ⁴ CP ⁴ CP ⁴ CP ⁴ Δ ^{i⁶} P ⁴ ⁶ ^{i⁶} CP ⁴ CP ⁴ CP ⁴ CP ⁴
The purpose of refining the language around improvements is very much about improving the clarity to all parties subject to the legislation, to reduce the level of uncertainty and confusion and/or any kind of complaints on the assessed value and how those improvements are actually assessed by the assessing agency. The improvements can be anything, depending on the sector and the nature of each property, but in this case I think I have given you some examples of the nature of mining improvements, which seem to be the topic of the day.	Λ [*] Α [*] <
I hope that answers the question. Thank you, Mr. Chairman.	᠙᠌ᢄ᠘᠋ᠴᡏ᠋᠋ᡃᢛᠵᡪ᠋᠋ᠮ᠋᠔᠘᠂᠋᠕ᠬᡃᢦ᠋ᠿ᠋ᠺᢣᡃᢛ.᠂ᠯ᠋ᢣ᠆ᡅ᠋ᡤᡃ ᠘ᡃᢣ᠙᠋᠌ᢄ᠋᠄
Chairman (interpretation): Thank you. (interpretation ends) Thank you, Mr. Seeley. As mentioned, we will now take a 15-minute break and we will be back after the break to continue questioning. (interpretation) Thank you.	Δッイペレር፣• : L'ዺ. (ጋኣኦበJና) ናdሃ°ዺ广், ୮ኑር ፖር. ኦናbናርናL ርΔL L°ዺ 15 ୮σናፖΓ ዾ ^ͼ bጐሁbΔ°ዺናσ⊲ናናር ኦበናσ⊲ናΓረJና ⊲ለ ^ͺ የሪዮኇናጋር. ናdሃ°ዺ广፞.
>>Committee recessed at 15:29 and resumed at 15:52	>>b∩L>ና⋵< ዾ ^ቈ b ^ቈ Ⴑb∆°ዺ ^ቈ ጋና 15:29Γ ⊲ၬ_ ለՐ⊲ ^ᢑ b°σ ^ቈ ጋ∩ ^ᢑ 15:52Γ
Chairman (interpretation): The hearing will now reconvene. Before we went on break, Members were asking questions and that will	Δ৽៸⋞ϷϹ· Ϸ: ᲮᲘLσ ^ւ Ϸ ۸ՐላϷϷ·ϭ·ϭϭϲ·Γ ^ͺ LϤ. Ͽ ^ͼ ϷϞႱՐϭ ^ͼ Ϸʹ [֍] Ϻ·ϫϹ ϭ៱ ^ͼ ៰ϭϧϧϲϲ ϭ៱៱ϥϹ;ϳͻͻϭϲϷʹͰϹ ϷႶͰϞϛ

continue. Mr. Rumbolt.	לאס⊲ינר כנ≏ב. דיכ גי>י.
Mr. Rumbolt : Thank you, Mr. Chairman, and good afternoon. Mr. Chairman, I would like to quote from the president of NTI's opening comments before I ask a question to Baffinland. On page 2, items 11 and 12, the president said that "The Government of Nunavut now proposes to transfer the property tax burden" on to Inuit organizations, and then 12 says that "The Government of Nunavut had a choice: they could have chosen mining companies instead of Inuit organizations. It would have been a policy option that is easily acceptable to all parties, including the mining industry." My question to Baffinland is whether or not they agree with the statement that the president of NTI put in her opening comments. Thank you, Mr. Chairman.	Ϛͱ> Ϛ (ϽʹϧϞΛͿϭ): ʹϭͿϧͽϥͺϳͽͺΔͽϒϘϷϹͼͽͺϤͰͺͻ Ϸͽͻϧϧϥϲ Ϸͻͽϲͽϲ Ͻͽͼϧϧ;Ϥͺϧϧϧ ϤϒͷϲϷ; Γϲϧ Ϥϫ ΔναϲϷ; Γϲϧ Δνα Δν Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ
Chairman (interpretation): Thank you. Through Zoom, if you are available, Mr. Moore.	Δ•/ペϷር [•] ፦ L'ዉ. ኻሲርϷታበJና ላጋΔ°ዉϷ°σ?ልና Γʹር J⊲.
Mr. Moore : Thank you, Mr. Chairman. Thank you, Mr. Rumbolt, for the question. I would sort of respond to this in a roundabout way by saying that I wouldn't look at a hypothetical situation in the bill or rather, something that's not in the bill and that the Government of Nunavut not deciding to proceed one way or the other.	ͿϤ (ϽϞϞͶͿϚ): ჼថϧͼϲϳͼ ϭͼϒϭϷϹͼͼ ϭͱϹϿ ϹϧϹ ͼϧͻͼ ϲϫͺϤϒͼϥͶͿϧϫϹͺϷϷϛϲʹͼϧϲ·ͻϫϦͼϷϽ ͼϲϭͼϿϽϭͼϭϷϞͼϭ;Ϲϲ
I think what I can say is that if Baffinland owes property taxes as per the Property Tax Assessment Act, it would pay those taxes. As was stated numerous times already, the current taxes on Mary River are in dispute and should the tribunal render its decision, we would of course remedy and follow the decision of the tribunal. Thank you, Mr. Chairman.	۵۵۵ کو که
Chairman (interpretation): Thank you. Mr. Rumbolt.	Δ•/ペÞር [•] ፡፡ L'ዉ. Γ ^ւ ር ዓ ^լ > ^ς .

Mr. Rumbolt: Thank you, Mr. Chairman. I thank him for the response. My next question is going to be for the Government of Nunavut. In a recent letter to the Committee from February 11, and the letter was from the Minister of Finance, and in that letter he stated that Bill 55 also adds an option where the assessed owner, like the designated Inuit organization, can ask the Government of Nunavut to send a notice of assessment directly to the mine to streamline payment. Can the minister confirm whether this is in Bill 55 and, if so, where in Bill 55? Thank you, Mr. Chairman.

Chairman (interpretation): Thank you, Mr. Rumbolt. (interpretation ends) I'll just clarify that that letter was sent to a Committee Member and that Committee Member kindly provided it or shared it with the Committee. Minister Ehaloak.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Through you, I'll ask Mr. Ahlfors to answer the Member's question. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. Mr. Ahlfors.

Mr. Ahlfors: Thank you, Mr. Chairman. Yes, that is on page 8 of the bill, about the middle of the page, subclause 8(2) states "The following is added after subsection 27(2)" and there it says, "An assessed owner," so that would be the landowner, "may request, in writing, that the Director or the senior administrative officer, as the case may be, send a copy of a notice of assessment to another person at a specified address." That's a request that they can make and then the notice would also be sent to that other person. but it would be sent to the landowner but would also be sent to the other person, so there would be two notices. Thank you, Mr. Chairman.

Δ⁶/«ϷϹ·⁶: L'α, Γ'Ͻ Ϛ^ί, (ϽΫϷΠͿϚ) Δ΄, ϽΡ/α[®]/Λ⁶Ϸσ⁵ͻͿ, ϷΛLϷϚϲʹͿ^c Ϲ⁶α ΛηϚ⁶⁶ϹϷϲϷ[®]/L⁴[®] Ϥ⁶L² ϹΔ⁶α ϷΛLϷϚϲʹ[®] Ϥ^{*}Ϸ⁶Γ⁶σ⁶ Ϸ≪ʹΛϿ^c ϽσϷ⁵⁶ϷΔ¹²ͻσ. Γ⁵ Δ⁵⁶²³

Δ৬/ペレርኈ: L'o. Γካጋ ፈ-ይላ.

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Chairman (interpretation): Thank you. (interpretation ends) Maybe just on that topic, just to clarify, this option where the notice of assessment would be sent directly to the mine to streamline payment, even with this option in place, the legal responsibility for the assessed tax payable would lie with the designated Inuit organization. I just would like to get that clarified. Minister.	Δ•/«ϷϹ ••: L'α. (ϽϞλησι) Ϲ [°] αϷ ^{su} bη ¹ , ϽΡλα ^{su} ληη ⁴ ν ^b σ ^s d ^c , Ϲ ⁱ dd ^s bϷλΔσ ^s J ^c Ͻ ^c ^v ν ^c Ϸλσ ^s σ ^d s ^w , ϤϷ ^c ^{su} ηCϷ ₂ η ^b ϤΡ ^{cu} λσ ^b α ^{c^sv} δ ^v υ ^c L ^c ν ^{su} η ² Δ ^b α ^c 4 ^b s ^w δ ⁱ ^s Δ _D Δ ^c ηΓ ^s d ^c , CΔ [°] α ΔαΓ ^c α ^v Γσ ^s b ^s L ^c . CΔda ^c s ^w D ^c ^d Δ? CΔ ^b d ^d λ ^{cu} λD ^{d^c} . ^s d ^s ^a c ^b . Γσ ⁵ .
Hon. Jeannie Ehaloak : Thank you, Mr. Chairman. Yes, to be transparent so that the Government of Nunavut chose that should the mining company dispute the taxes that are to be paid with the Inuit organization, they have a copy of that assessment so that they know that those taxes and the taxes that they are supposed to pay are accurate. Thank you, Mr. Chairman.	ϤϞႱϞჼჼႦჼჼჼ ; Ϫ ϚʹϷʹͺͻϤ (ϽʹϞϷϺͿϚ): ჼͼͿϷͼͺϹϷ, ΔϷϟϘϷϹʹჼჼ. Ϫ, LϽϪϞႱͺͻϹ ͺϼϲͺϘϚ ႱϘͺLϷͼͿϞ·Ϛ, Ϸ;ϚʹͼϲϥʹͽͺϐͺͺϲϿϥϫϧͺͺͺϹϷͿϲϫ ϫͺͺͿϹͼϫϥϚϫͿ·ʹͻͺϹΔͺ ϤϷ;ϲϧ;ͽ; ΔϤϹͼͽϲͶϹ;ͼϥͽϷϲϫϲ ϤϷϲͼϷϲͿϧͼ ͼ ʹͼͿϷͼͺϫ ; ΔϷϲͼϷ, ΔϷϟϘϷϹʹჼჼ.
Chairman (interpretation): Thank you. (interpretation ends) Thank you for clarifying that. (interpretation) Our Committee colleagues, (interpretation ends) Mr. Qamaniq and Mr. Pedersen, if you have questions, just let me know; raise your hand or your Zoom hand. There we go. Mr. Qamaniq, go ahead.	Δν/ ΦC (*) : L'α. (Ͻ ^ϳ , ϞΛͿς) ʹͼͿϧͼͺϹ ϿΡ μα ^{[*} μΛινδος, (Ͻ ^ϳ , ϞΛͿϳϿͼϭͼͽϽͼ) ϧ Δ μλο δ Δ μ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ δ
Mr. Qamaniq : Thank you, Mr. Chairman. (interpretation) Welcome to the invited guests.	ჼᲮ上σჼ ⊌ (ጋኣ̀ት∩J ^ϲ): ჼdታ°ႭႠ ^Ⴊ , ∆ ኦイペϷϹʹჼ ^ϧ . (ጋኣት∩J²°ႦჼႦጋჼ୬) ጋ°∿Ⴑ/ሥ ϲϲ Ϲჼd⊲ ჼႦ∆ჼdᢣϷለL ィ ሩ.
(interpretation ends) My question will be going to the Government of Nunavut. Under the <i>Property Assessment and Taxation Act</i> , the Minister of Finance is responsible for setting mill rates. How are the mill rates determined? Thank you, Mr. Chairman.	(ጋኣትበJና) ኦዉ ጳለ ^ቴ ሪበቦσላ ^ቴ ርና ወዉዎና ႱペĽ ^Ⴑ ሪ [°] ውና, Ċ ^Ⴑ ሪላ ĽϲႱናላና ΔጋላJና ዸዾኦፘኊኦ [፟] ሪና Γσ ^ነ ር [°] Ⴑና ኄካንሪ [፟] ሶዉኦኦσ ^ኈ ጳዖϲ ^ቴ ሃኦሲላናካናĽ ^ኈ Ⴑና ዉጋዉΔ ^ቴ ሃኦኦ [°] Ľና, ዘΔረ ^ቴ ርΔĽ [°] ዉኦሚ? ናሪኦ [°] ሲና, Δ ^ֈ ሃ«ኦር [°] ⁶ .
Chairman (interpretation): Thank you. Minister Ehaloak.	Δ⁰/≪Þር⁰ ፦: L'௳. ୮σጎጋ ∆⁵Ხ՟ച⊲⁵.
Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Through you, I'll ask Assistant Deputy Minister Dan Carlson to answer the Member's question, as the mill rates are	ፈኈሁሩኈ፞፞፟፝፞፞፞ኈ፞፞ ፟ቝፚዀ፞ዀጏቒ (ጋኻ፞ኯበሆ): ፞፞፞፝፝፝፝፝፝፝ ፚኯረዊዾር፟ዀ ዻዀ፞፞፟ሰበጉጔህ, ፑσ፞፞፞፞፞፞፞፞ፘレ፞፞፞፝ ፚ፟፟፟፟፟ፚጜዀበዻ, ፑነጋ ፟፟፟፝፦፟፝ጜ ^ኈ የኦበ፝ኇዻና፝፟፟፟፟፟ኇ፞፞፞፞፞፞፞ዸ፟፟፟፟ኇ

established by the Department of Finance. Thank you, Mr. Chairman.	ᡠ᠋ᡅ᠌᠌Ϸᢣᡄ᠋ᠬᢣᡃᡆᠲᠴᡄ ᢗ᠋᠋᠋ᡛᠳᡇ᠂ᢩᠯᢛ᠋᠋᠋ᢪ᠈ᢣᢛᢗᢂ᠖ᠸ᠋᠄᠘ᢄ ᠈ᡃᡆᢣᢁ᠋ᡄᡟ,᠘ᡃᢣ᠙᠋᠌᠌ᢂᡬ
Chairman (interpretation): Thank you. Mr. Carlson.	Δν/«ϷϹ^{;ϧ}։ L' ዉ. Γ [、] Ͻ ϳ ^ϳ ·ϧ _° .
Mr. Carlson : Thank you, Mr. Chairman. Thank you for the question. Each year the Minister of Finance does something called a mill rate establishment order. It's essentially a small piece of regulation that sets out the mill rates for the year. The question is: how do we determine what that is?	ϳ···· ⁵ ⁵ ⁵ ⁴ ⁵ ⁵ ⁵ ⁵ ⁵ ⁵ ⁵ ⁵
What our team does, our small tax team at the Department of Finance, is we look at the assessed properties, we look at the different classes, we look at the different values of those properties, and then we run a few scenarios, we try out different mill rates, and we make some suggestions. What we will say is if we raise mill rates for residential by this little bit, then these are the impacts on property owners in this way.	ĊŀϟϲͺͺϧϷ;ͺͺϷϫϷ;ϲͺͺϫϷϭϚͺϒϲͺͺϪϤϭ·ϽϚ ;ϷΓϚϿͺϛ·ϷϲϚ·ϷϽϚͺͺϫ ⁻ ΓσͺͺϟϷϟϭ·. ϫͺͻϫͺΔϷϭʹϷϹϷʹϷϹϚ·ϷϟϹʹϷͺϹΔϷϭϤ ϭͽϼϔϧϲϿϭͼ, ϲϷϭϤͺϹϲ·ͺϫϽϷϭ ϭ;ϷϹϒϿϲϛ;ͺϲͼͻϤͺϤϲ϶ϫϽϷϭ ϭ;Ϸϲ;ϫϿϲ;ͺϫϳϫϫ Δϧϫϲϫϫϲ ϤϲϿ;ϷϹϷϭͺϤ;Ͽϲ.
We run a number of different models behind the scenes and then from there we make a recommendation to the Minister of Finance and the Financial Management Board. If they agree with us, then they approve and the mill rates become regulation and, if they don't agree with us, they send us back and we try again or we try a different suggestion. Thank you, Mr. Chairman.	CΔL°Ⴍ ႯჼჼჼჄፚ°፝፝፝፝፝፝፝፝፝፝፝፝፞፞፞፞ጜኯኯኯኯኯኯ ጞ ፟ዀ፝፝፝፝፝፝፝፝፝፝፝ CΔ፞ኊ፞፞፞፞፞፞፝፝፝፝፝፝፝ CΔ፞ኊ፞፞፞፞፞፞፞፝፝፝፝ ላ፟፟ዀ
Chairman (interpretation): Thank you. Going back to you, Mr. Qamaniq.	∆⊳៸≪⊳⊂∿ : L'ഘ. ద⊂∿౨ ^с ⊳∩⁵౨⊂ ୮ ^៶ ୯, ⁵ხLσ⁵ ^ь .
Mr. Qamaniq : Thank you, Mr. Chairman. I thank you for the answer. Are there any changes to the current mill rates being considered, Mr. Chairman? Thank you.	ናbLσና ው (ጋኣትበJና): ናdታ°ዺ广፞፞፞፟፟፟, Δኑረペኦር፞፞፞፞፝ ናdታ°ዺ广፟፟፟, ር፟°ዺ ዖኦኣና፝ኇ. ፈረኈቦ°ኇ, ናbፚኈጏ፞፞፞፞፝፝፝፝፝፝፝፝፝ፘኯና፝፝፝፝፝ኯ፟፟፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝
Chairman (interpretation): Thank you. Minister.	Δ^ϧረኆϷϹ^{;ϧ}։ Ľҩ. Γσ ^៶ Ͻ.

Hon. Jeannie Ehaloak: Thank you, Mr.	ϤኈႱჃኈႱኈ ኦσ ΔናႱϤ · (ϽϞϒ∩υϲ): ·ͼͿϧͼႭϹϷ,
Chairman. As Mr. Carlson has stated, the mill	
	5 1 2 1 2 0 1 2 0 0 2 , 9 10CL いかいかくないです。
rates are reviewed on a yearly basis. Thank	
you, Mr. Chairman.	᠄᠋᠋᠋᠋ᠻᡏ᠄ᡝ᠘᠋᠋᠋ᢞᡄ᠘ᢞ᠙᠆᠋ᡆ᠄ᡉᡗᠧ᠉᠑᠅᠂ᢙᠶᢁ᠋᠘᠉
Chairman (interpretation): Thank you. (interpretation ends) The question was: are any changes to current mill rates being considered? Minister.	Δ•/ペÞር ጭ: L'ዺ. (ጋኣኦበJና)
Hon. Jeannie Ehaloak : Thank you, Mr. Chairman. Yes. Thank you, Mr. Chairman.	বኈሁናኈ፞፟፝፞፞፞፞ኈ፞፟፝፝ኯ፟ፚኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ
Chairman (interpretation): Thank you. Mr. Qamaniq.	Δ•/ペÞር ••: L'ฉ. ୮ ^៶ ጋ ኁbLσ ^{₅ь} .
Mr. Qamaniq : Thank you, Mr. Chairman. In November 2020 the department issued a request for proposals for the provisions of property assessment services. The request for proposals closed on December 11, 2020. The government's current contract with the Qikiqtaaluk Corporation expired on March 31, 2021. What was the outcome of the request for proposals process? Thank you, Mr. Chairman.	'bLσ' [•] (ጋኣትበJና): 'dታ° և ቮ', Δየፖ «ኦሮ'. ወ «Δ ^L « 2020-በ " ጋ J, ጋን ፖ ና ኦ በ σ ^ь ር [•] ኦ ኦ ⁻
Chairman (interpretation): Thank you. Minister.	Δ•/ペÞርˤၑ : L'ᡆ. ୮σጎጋ.
Hon. Jeannie Ehaloak : Thank you, Mr. Chairman. Through you, I'll ask Deputy Minister Mr. Seeley to answer the Member's question. Thank you.	ፈኄしሩ፣ኈ፞፟፝፝፝፝፝፝፝፝፝፝፞፞ ኯ፟ፚ ሏና፞፞፝፞ኯ ጏጚ፞ኯ ፚኯ፟ጞ፟፟፟፟፟ዾኯ፟፟ ጞኯ፟ ኯ፟፟፝፝፝፝፝፝ኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯኯ ኯ፟፟፝ ዾኯጞ፟፟፟ ዾኯጞ፟፟
Chairman (interpretation): Thank you. Mr. Seeley.	Δ•/<>כ:י י: L'ם. ד׳ט יֹר.
Mr. Seeley : Thank you, Mr. Chairman. I thank the Member for the question. The assessment services for the GN are administered through a contract and have been for many years. That contract is procured through a public RFP that the Member quoted. I don't have the actual results for that particular RFP or the status of	

it, but it is typically issued on a five-year term to the most appropriate bidder or the eventual successful proponent. We can certainly get that information back to the Committee as early as tomorrow, if that's acceptable. Thank you, Mr. Chairman.	ዮረላσ ርናርርጋና ፈናናህጋና ርΔ°ዉ ፟ፅ°ጋናጭ ጳdσϷႶቦናႦናርጭጋጭ. ፚ፟, ናႦϷናናናႦΔ ርኮሪ ዉጋዉΔናጋቦና ΔርንረጋላጭርϷϞ°ዉጭጋና. ናሪታ°ዉՐኮ, Δኮረ≪Ϸርጭ.
Chairman (interpretation): Thank you. (interpretation ends) Thank you and that would be acceptable. Thanks. (interpretation) Mr. Qamaniq, do you still have questions? Mr. Qamaniq.	Δ•/«Þር ••: L'ዺ. (ጋኣ፞ኦበJና) ፚ፞, ርΔL°ዺϷኆ°ዺኈጋኈ. Γነጋ ኄLσኈ ⊲ለኈdበьኣኄጜኈለና <i>ሖ</i> ፝፝፝፝፝?
Mr. Qamaniq : Yes. Thank you, Mr. Chairman. My question is to the Chamber of Mines, I suppose, and the chamber indicates on page 12 of its submission, "Mines are even charged property taxes for buildings they need to remove and reclaim, but they must also pay reclamation security on those same buildings." Can the chambers clarify why the chamber considers this to be unreasonable? Thank you, Mr. Chairman.	'bLσ^{-\$} (ϽϞϞΛͿϚ): Δ. ^{\$} dታ [°] αΓ [*] , Δ ν ² «ϷϹ [*] . Ϲ [°] α ϷϽ [*] λ ⁵ bΛ ^{ή[°]} Γ [°] Δ ^c ϤΛ ⁵ dΛΓυ ^b d, L ^b Λ ⁵ ν ⁵ b 12, Λ ⁵ dΛ ^c α [°] Δ ^c Ϲ ^b ² νϷΛσ ^b Ϟ ⁵ Ρ ^c Λ ⁵ b ^c C ⁵ ν ⁵ , LdΔ [°] υ Δ ¹ σΛ ⁵ CϷ ⁵ α ^c δ ⁵ ν ² Δ ⁵ , LdϤ ₂ Δ ¹ -Δ ^c Ϲ ^b dϤ Ϲ ^b ν ² νΔ&Ϸ [©] ν ² Λ ^b . α ₂ αΔ ⁵ ν ² κ ² α ⁵ λ ^c , CL [°] α Λ ⁵ ν ² L [*] U ^c Λ ⁵ ν ² L [*] U ⁵ σ ^c ? ⁵ dν ² αΓ ^b , Δ ^b ν ² «ϷϹ ⁵ ^b .
Chairman (interpretation): Thank you. Mr. Dobbin.	Δካ⁄≪Þር ⁰፡፡ L'ჲ. Γ'Ͻ Ċ∧°.
Mr. Dobbin : Thank you, Mr. Chairman. In our submission, yes, we did say that upon reclamation, mines are even charged for property taxes on buildings, so we were saying that there is essentially double-dipping, but if my colleague, the president of the chamber, if Ken Armstrong is available, maybe he can clarify that question further.	ĊΛ ^Φ (ϽϞϷႶͿϚ): ˤdϞ°ឩ广Ϸ, ΔϷϟϘϷϹϚϷ. Δ΄, ϷϚϷϚϷϷϷϞͿϚ ϞϿϞϹʹϷϞϽϹ·ϷʹͻϽϷ ϷϞϚϚϭϤϚʹϗϚ, LdϤ ΔϞϿϚϞϤϚ ΔͿͽͶϚϷϹϷϭʹϚϹʹϿϲʹϿʹͼϭϚ ϹϷϟϞϪͶϚͶϚϷϚϹϚϚϹ, ϝϳϚϿ ϹϚϷϤʹϷϢͽͻͿ Ϲʹ·ͼϫϪϲʹͼϾϷϟϞϪϪϹͱ·ϿͿ. ΔϞϹϚϳϧ ϤϽϪʹ·ͼϫϷϭϚ ϾϷͶϚϽͼͼϞϹϧϚ.
Chairman (interpretation): Thank you. (interpretation ends) We will go to you through Zoom, Mr. Armstrong.	Δ•/ペÞር ⁰፦: L'௳. (ጋኣ̀ት∩Jና) ርᡄል፞ኣካሪ ୮ነጋ ⊲ၬ⁄ጋናೆ∿.
Mr. Armstrong : Thank you, Mr. Chairman. Yes, thanks for the question. I will try my best.	ዻ⊦៸ጋና፞ ኈ (ጋኣ፞ትበJና): 'dᢣ°ฉ୮ંʰ, ᠘ŀ/ペϷርʹჼŀ. ᠘፞, 'dᢣ°ฉ୮፞ኴ ር፟°ฉ ⊲ለ∿ሪቦካጋJ, ⊲ለ∿dበቦታ⊳∿Lና.
I think the concept is just to make Members sort of aware and mindful of some of the	᠈᠈ᠳ᠘᠈ᡆᡅ᠋ᠴᡣᡄ᠘᠖ᢐᢂ᠘᠆᠘᠆ᠺᢦᢂ

additional costs that the mining operations have. Not only are mining operators required >>ና*σ to fund the actual construction of the improvements, which is obviously typical, Δ

Δ<br they also are required to post reclamation ᢗ᠘᠋᠋᠋ᡗᠮ᠋ᡗ᠋᠋᠋ᢉᡆ᠋᠋᠉ᡬ᠉ᢗ᠌᠌ᢂ᠋᠋᠋ᢉᠣ᠋ᠴᡐ᠘᠋᠋᠋᠋᠋᠅ᢕᠲᠴᡄ bonds or amounts of money up front in order a-c>bdL.ibbc c>d, Cbd c-bdC>ibc c-cto ensure that those improvements will be ▷d∩ja L⊂טילים. כישםיטילםים properly reclaimed and removed in line with Ċŀኯ፟፟፟፟፟፟ኯ፟፟ኯ፟፟፟ኯ፟፟ኯ፟ዀዀዀዀዀ their land use permissions, and then on top of ₽°¬₽₽₽₽₽ that, also being taxed on the property tax through this bill and this legislation for the use of those same buildings. It's just an additional expense that we're just trying to make sure that the Members are ⊲٩⊂∿ל⊿ישכינגיניכ כגשםיש לילארחבי aware of when we look at the costs of mining <u>ﻣړ。 , ﻣﻪ/ﮬﻪﺭ. ، ﻣﻪ/ﮬﻪﺭ.</u> operators in the territory. Thank you, Mr. Chairman. Chairman (interpretation): Thank you. Mr. Qamaniq. Mr. Qamaniq: Thank you, Mr. Chairman. I **'bLσ'**⁶ (ጋኣትበህና): 'dታ°ዺ广፞⁶, Δ⁶ሥペレር⁶ thank that person for answering my question. ᠂ᡃᡆᡄᡝᡃᠴ᠙ᢂ᠈ᢞᢙ᠉ᢨᠴᡗ᠃᠋᠋᠃᠘᠆᠃᠘᠆᠃᠘ My last question for now is the chamber Ľ°حש ۵۲ペアĊ™, bフンᢣ᠋᠖ᡣᡤᡕ Ċᡟda שפשי indicates that the territorial government "Provide a property tax rebate to mines for the Ċᡃᠳᠴ᠋ᡐ᠋ᡰ᠊ᢂᡧᡄᡃᠣ᠋᠋ᡏ᠂᠕᠈ᠺ᠋ᠬ᠋᠂ᠳ᠋᠈ᡣ᠋ᠥ᠉ municipal/community services they must ዾኄዾዾጚጚ፟፟፟፟፟ዾዀጚዀዾዀ C፞፞፝፞፞ዾ ዾበኈበርዾ፟፟፟ provide themselves." Can they describe how ەل. ەلەھ ⊲⊳دەەגעەגעەلە this rebate is envisioned to operate? Thank you, Mr. Chairman. Chairman (interpretation): Thank you. Mr. **Δυ/«ϷϹ·**^ω: L'α. Γ[\]Ͻ ĊΛ. Dobbin. Mr. Dobbin: I guess my colleague, Mr. President of the Chamber, Ken Armstrong, can attempt to answer that question for the ⊲∧^{₅ь}d[⊥]Γ^ь. Committee Member. **ΔϷ/ペϷϹჼ**: L'α. (ϽϞϟΛͿϤ) ϫჼσ⊲ჼ>ͿϤ Chairman (interpretation): Thank you. ᠌ᠳ᠋ᠺᠺᢂᢣᢦᡆᠺ, ᠋᠋᠋᠆ᡗ᠊ᠴ᠅᠘ (interpretation ends) We will go to you through Zoom, Mr. Armstrong. Mr. Armstrong: Thank you, Mr. Chairman. **ላኑ/ጋና**ኈ (ጋኻ/በ): ነሪታ° ወርጐ, Δዮ/ «ኦርጐ. Yes, this would be just in terms of ideas on,

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again, how to acknowledge some of the higher costs that our mining operators have in the territory.	[৽] ৳এ৽ CLbdd ৾ঀ৾৾এ৾৾৴৸৾৽৴৽৾৾ ৴৴৾৾৾৾৾ ৴৴৾৾৽ ৴৾৾৾৾৾৾৾৾৾৾৾৾৾৾
I think it would require making an estimate of the overall amount that is being taxed and again, the government is stating that these taxes are used to provide services and in particular, I think, we are thinking services like sewage and power and so on that typically a property taxpayer benefits from in a community where they're living, and in this case the mines have to provide those services for themselves.	Γ ^ϧ ͺϷͺϷϧϧϧͺͳ; ϲϧͺϳϧϧͺ Ϸ; ϷͼϿ; Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ.
It would be a matter of coming up with some estimate of what would be a fair estimate of the overall tax bill that normally would go towards those services that the mine is providing for itself and looking for a rebate or reduction of those amounts. That's an idea for the Members' consideration. Thank you, Mr. Chairman.	Γ ^ϧ ͺϷϧϧϥͳͺͻϹϧͺϩϿͽͺϹϧϒϿͼͺϤϧϲϧϧϧϲ ͼϧͺϷϲ; ϫͺϫϹϫͼ ϲϫϹϫ ϹͼϧϲϿϲ ϲ; ϲ; ϲ; ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ ϲ
Chairman (interpretation): Thank you. Mr. Qamaniq, I believe you are done. Well, you said that was your last question. Thank you. Moving on. Ms. Angnakak.	Δ•/ペϷϹ· Ϸ· ͺͺͺϫ. Γ [、] Ͻ ·ϧͿϭͼ Ρ ^ͺ ϧͿ·ϹͺϧͺϲϷϲϨϷͼ ϤͼͲϷ _;
Ms. Angnakak : Thank you, Mr. Chairman. I have a question for NTI. My question is, in its news release, again, on November 10, 2020 Nunavut Tunngavik Incorporated stated that "The Government of Nunavut (GN) is misguided in its understanding on the benefits of mineral development, particularly grandfathered land leases on IOLs where Inuit inherited the royalty regime from the Government of Canada but would be made responsible for millions of dollars in mining taxes."	ϤʹᢏϷϧʹ· (ϽʹϞϷͶͿϤʹ); ʹϭͿϒϿͺϹͺϷ, ΔϷϒϘϷϹʹ· ⁶ . ϼϲϿͼʹϽ·ϞϤϪϷϭͰʹϼϲʹϤΛʹϷϭͶϷϞʹͼϷϿʹϞυ. ϽϞʹϷͶϚͶϞϲͶϹϲϷʹϷϹʹϒϲʹϼϭϪϲʹͼʹ10, 2020-Γ, ϷʹϐϲϹϷʹϞϹ ϼϲϿͼ ϤϾϤϫϹͿʹͽ·ϾϲϤ ϽϷϒϷϤϭʹϞϭϲ ϿϲʹͼͿ Δ
I would like to know: what specific clauses in Bill 55 does Nunavut Tunngavik Incorporated object to and how does Nunavut Tunngavik Incorporated recommend these concerns be	⁵ bP>4L4b, C®&σς Lςbb5b 55-Γ ౨a& ጋ°b6bds dpsbጋbc5b5Lbis dllj 55-Γ ౨a&s ጋ°b6bds dጋς5d5bbs ábp7d5cPjAb clbdd Δ/İjcP45.

addressed? Thank you, Mr. Chairman.	^ና ሪኮ ሲኮ, Δኮ ረ
Chairman (interpretation): Thank you. (interpretation ends) Through Zoom, Ms. Kotierk.	Δ•/ペÞር ጭ: L'ሏ. (ጋኣኦበJና) ናbናኣኦኦታሪና ୮ኣ jናበናь.
Ms. Kotierk (interpretation): Thank you. (interpretation ends) Thank you for the question, Member Angnakak. I'm going to provide a general comment and then I'm going to ask Kilikvak Kabloona to provide details about the specific provisions we would like to see amended.	፱ናበጭ : ናdታ°ዺቮኦ. (ጋኣኦበJና) ናdታ°ዺቮኦ
First, I think I would like to acknowledge that governments have the right to govern. I would say that also in addition to that, governments have the obligation to uphold Inuit rights. I think that the importance in identifying is that, is that we have no dispute over whether or not property tax should be collected by the governments.	/≫՟፫ዀር∆L ϷቴሪዖL⊀ኈሁ ሁ≪Lና ለ⊀፝፞፝ዹኦበናቴናLC ላዛሬጋ ላኦርናበላታው ኦቴዮ፟፟፟፟፟፟፟፟ ላይዮ ሁ≪Lኦፋና ለታካናቴናLC ሏጋሏና ለኆ፝፞ዹኦበጐቦጐታ ላጋጮርኦበናበላታቬ ለዛሬኪኦዀቭናLና ዉ፫ዉሏኪላናጋህ ላዖናዀጋዀ, ቴኴሏ፝፝፝ኍናበላዀጋጋና ርኮፖታሏታዖርኦሩና ወላርኦታኪላቴቴናLC.
What we do have concern and grave concern is the liability that would be placed on Inuit organizations as a designated Inuit organization, as the landowner of Inuit-owned lands and the way in which Inuit organizations are being treated differently than other public entities, despite through courts and despite through assessments through the Canadian Tax Act, for instance, Inuit organizations are recognized as public entities.	Ρ/Ϥσϲ Δ/ĹϿΛ·ϷʹϞϤʹϷϽͿϚϹϹͺ ϤϷϲ·ϷϚʹϷʹϭϿϪϚͶϚʹͼͶʹϒ·ϷϿϚϽϭ϶ͰͿ϶ͽϽϚ ͶϚϷϚϷϷʹϿϺ· ϤϿϥϪʹϷϹϷ៸ͰϹϿϺ· ϿϥϹϷ ͼͺϔϹϭ·ϷʹϷͶϷʹϿϺ·. ϤͰϹϿ ʹϷϿʹϷ ΔϿϪϚ ͶϚʹͼͿϺʹϒϚ Ϥ϶ϷϾͼϒϹʹϒϾʹͼ·ϷͺͶ϶ϷϭͼʹϹͼ ϹϹϷϤϿʹ·ϧϤϒʹϾϫϿϚͶϹϷϲϿϚ ϷϥϷϧϿϤʹͼͶϹϿϤϪϷϿϪͼͶͿϚ ʹϷϷϷϛϫͼϲϲϲ ͶϹϷϲʹϲϫϲϷϲʹϲʹϲ
Ultimately the concern that we have is that if Inuit organizations are liable for the property taxes, and I would say that it doesn't really matter to the mining companies. I recognize mining companies that are present today would prefer that there are no property taxes, that's for them to argue, but it makes no difference who they actually remit their property taxes to, but it makes a big difference if Inuit organizations are liable because, in the case for Baffinland, Nunavut Tunngavik	Δ/ĹϿΠΓϿϤʹͽϹϘʹϚ ΔϿΔϚ ΠΓʹͼͿϺʹ·Γ ϤΡϔ;ϧϲͺϤʹϐͽϺϹϷʹϞϹϹ ΛʹͼͿͶͱͺϹͺϚʹͼϫ ʹϐϿϪʹϿϤʹ·ΓʹϽႱϿϤʹͽͺϷϧϚʹͼϭͺͺϹͼ ϷϧϚʹͼϭϤʹͽϺϚͺϹΔϹͺϹͼϟϧϨϹͼʹϒϲϽϚͺͼʹϚϭ ϤϪϨʹ;ϥϺϚͺͺΡϟϤϭϲͺͺΡͼϽϚͺϽϚʹͽϺϹϷႱϿϤʹͽ<Ϛ ʹϐϿʹͽͺΡϟϤϭͺͺϤ;ϷϒϾʹϒϹϤϲͺϹʹϫͿϹϷϭ ͶΓʹͼͿϺʹ·ΓϚͺϤϷϔϧϲͺϤʹϐͽϺϹϷϧϚϹͺͺϚϒ·ϳͼϐϭ ϼͼͺϘϚͺϽͼʹϧϧϐϤ

Incorporated still has not received royalties	∩ℾ℠Ს ℈ⅆℽℎ⅃℮℁ℎℾℴ
and don't expect to receive royalties until	
2030 because it is a grandfathered property.	ᡷ᠋᠋᠋ᡰ᠋ᠺᡝᡧ᠋᠋᠋ᡏ᠋᠆ᡩᡄ᠊᠊ᡏ᠋ᠫᢛ᠆ᡬ᠋᠋᠉᠋ᢆ᠆᠆᠆
Having said that, through Inuit Impact and Benefit Agreements, regional Inuit associations are able to access benefits. As Members will know, there are about 21 different areas under Article 26, Schedule 1, areas that regional Inuit associations can negotiate to get benefits to mitigate the impacts of resource development. Our concern is that if there is a liability, Inuit organizations will have to make choices about whether or not they're able to provide benefits to Inuit.	ΔΔΔ ^ϛ Ϥ ^ϧ Ͻ ^ϧ CϷσ ^ϧ Γ ^ο _Δ ^ς ΔbϞ ^κ CϷ [,] Ϟ/Ν ^κ [,] ΔΔΔ ^ς Ϥ& ^ϧ Ͻ ^κ /LϞσ ^κ ΔΔΔ ^ς ΠΓ [,] θΠ [,] Γ [,] CΔL L _τ U _τ Ϸ ^κ ^ή [,] 21 Ϥ [,] Ϸ ^{ή[,]} ^κ [,] Γ [,] ⁵ [,] LC Δ _σ ^{-κ} [,] 23 ϷΔJ [,] υ Ϸ [,] « [,] Δ [,] ⁶ [,] ⁶ [,] ⁶ [,] ⁶ [,] ΔΔ ⁵ [,] ⁶ [,] ΔΔ ⁵ [,] ΔJ [,] ¹ [,] Δ ² [,] ⁶ [,] σ ⁴ [,] ⁶ [,] ⁶ [,] ΔΔ ⁵ [,] ΠΓ [,] ⁴ Π [,] ¹ [,] ⁶ [,] Δ ⁵ [,] ⁶ [,] ^{6[,]⁶[,]^{6[,]⁶}}}
In the Qikiqtaaluk region, for instance, one of the benefits through this is the daycare subsidies, and we do not want to be in a position where we have to make decisions about things that continue to have a very positive impact on Inuit who are not only the constituents of Inuit organizations but also the constituents of this public government.	^ͼ ᠙᠙᠖ᡃĊ᠋ᠴᢩ᠌᠅᠋ᡔ᠘᠌ᡶᢤᡣ᠋᠅᠘ᢗ᠘᠘᠍ ᠊᠆᠘᠘᠅᠋ᢩᢄ᠘᠘᠅ᢄ᠘ ᡩ᠉᠙᠈᠘᠘᠅ᢄ᠘ ᡩ ᠙᠙᠘ᡩ᠘᠘ᡩ᠋ ᡬ ᠘ᡩ᠘᠖ᡩ ᠘᠙᠘᠈ᡩ ᠘᠙᠘᠖ᡏ
I just wanted to make that broad and I will ask, if you don't mind, Mr. Chairman, that Kilikvak Kabloona speak to the specificities of the provisions we would like to see amended. Thank you.	ር፟ ^ዽ ፞ዹ ዾ፞፟፟፟፟፟፝፝፝፝ ዾ፟ኯኯዾኯኯዾኯኯኯ ፟፟፟፟፟፟፟፟፟፟፟ዾ፟ኯ፟ ርትራን የምርሰራ የሰራ የሰራ የስት
Chairman (interpretation): Thank you. Ms. Kabloona.	Δ⊳/≪ϷϹ· Ϸ: L'ჲ. ℾ ^ᡪ ᠂៰<ʹͻሷ·Ϸ.
Ms. Kabloona (interpretation): Good day. (interpretation ends) Thank you for the question. We would be looking at the bill more favourably with some changes to the particular wording. We would like to see that designated Inuit organizations be exempt of being recorded as the assessed owner of an improvement when that improvement is not owned by the designated Inuit organization and it is on Inuit-owned land, and new language confirming that this applies	'b' ጏ፞፞፞ዹ፞ ^ເ ⁄•: Ϸʹ ʹͻϧϤϲ. (ϽϟϷͶͿϲ) ʹͼͿϷͼͺϳϷ Ϥϒ;ϷϥͳϿͺϲ. ϹϤͼϫϲͶϤϭͼϧϒʹͼϫϧϹϿͼ Γϲϲϼͼ Ϥϧ;ϷϧϒΓΟͽϿ Ϸ;ϷϷϞͼϲϧϲͼ ϹϥϲͳϷ; ϹΓͼϥ ϤϧϲϤ;ϷϣϲϿͼ ΔϧϹϫϼͼ Αϧ Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ. Δ.

retroactively since the creation of Nunavut.	᠌ᠴᡆ᠌᠌᠌᠌ᢟ᠂᠕᠋᠋᠋᠋᠋᠋ᡥ᠋᠕ᢗ᠌᠌᠌᠌ᢄ᠘᠋᠋ᠿ᠋ᢄ᠘ᠿ᠋ ᠔ᡣᡅ᠊᠋᠋ᡏ᠋᠋᠉ᡩ᠘᠋ᢧᢦᡏ᠋᠋ᠴᡗᡕ
As President Kotierk mentioned, the issue is that on grandfathered land leases, Inuit organizations will not receive royalties until capital costs have been paid. Bill 55 asks us to take the liability of property tax when we are receiving potentially no revenue. The government then proposes that we build that into our leases and that we refer the costs to	ላጐሁላዀ፟ዄ፞ዀ d፞ና∩ዀ ዾኻ፟፟፟፟ናና፟፝ዾና ርዾኯ፟ፚጐሁ ርዾኁ፞፝፝፝፝፝ኯ ዾ∩ሊ⊲ዖናር ርሏኁ፞፝፝፝፝ዾፚ ሏዾሏና በ୮ናዕ∩ጐቦ፝ኇ ኇጐቦዀር፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝ የ፟ዹዾ፟፟፝፝፝፟ዾቝዀ፝ ዸ፟ዾዾ፟፟፟ኇኯ፝ኇ፞፟፝፝፝፝፝፝፝፝፝ ጏኯ፟፟፝፝፝ጞና፟፝ዾና ዾ፟፟፝፝፝፝፝፝፝፝፝፝፝ ጏኯ፟ጞና፟፝ዾና ዾ፟፝፝፝፝፝፝፝፝፝፝፝፝ ዸ፟፟ዀ፟፟ኯ፟፟፟፟፟፟፟፟፟፟፟፟፟፟ኯ፟ኯ፝ዀ ዸ፟ዀኯ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟
the mining company. Of course the government could do it themselves with contractual obligations.	ሁペĽၿኇ፦ ር፟፟፟፟፟፟፟፟፟፟ ር፟፟፟፟፟፟ ፈዮኈዮቌና ΔϲϲϷንኦኦናdትኄጋቦኑ. ኦኦናናσላኈበቌና
The challenge behind that is that the government asked us to require that it is built into our leases. That information was provided to the Standing Committee. The government then suggested that we cancel the land leases for operating mines if those taxes were not paid, and we are not interested in putting hundreds of Inuit out of work to achieve that outcome when there are many other opportunities for collecting that the government has access to.	Ͻσ [*] ὑϲ·ʹΓ ΔΩJ ϤϷ [*] Γ ^c Δ [*] Γσ [*] _C U&L ⁶ CΔLΔ ₂ ² ⁸ ² ⁴ ³ ⁴ ⁵ ⁴ ⁴ ⁵
I'll repeat those wording changes. We would look more favourably upon the bill if it provided that designated Inuit organizations are exempt from being recorded as the assessed owner of an improvement when the improvement is not owned by the designated Inuit organization and is on Inuit-owned land, and then confirm that this change applies retroactively since the creation of Nunavut. Thank you, Mr. Chairman.	
Chairman (interpretation): Thank you, Ms. Kabloona. (interpretation ends) Back to you, Ms. Angnakak.	Δ•/≪ϷϹ· Ϸ: L'ឩ, ୮ ^៶ ʹϧ<Ͽͼͺͽ. (ϽϳϞϒϽͿϚ) ϷႶჼ&ՐϿͿ Γ՝ ⊲ჼឩϧϐ _៓ .
Ms. Angnakak : Thank you, Mr. Chairman. I thank NTI for their response. My next question along the same lines is for Baffinland Iron Mines.	Ϥ·ϤϷϧ·ͽ (ϽΫϟͶϽϲ): ·ͼͿϟͼϫϹϷ, ϪϧϟϭϷϹͼϧ ·ͼͿϟͼϫϹϝϫϿͺϽͼϧϤϭϗϷϹϧϫϤͿϧʹϧϲϧͼ ϤͶ;ͼϥϧͼ ՀϐͼͼϝϥͼϿͼͺϤͶ;ͼϥͶϲϲͺϫϽϽ

The most recently published annual reports under the federal <i>Extractive Sector</i> <i>Transparency Measures Act</i> , it's a big, long title to me, indicate that Agnico Eagle Mines paid a total of a little over \$6.8 million in taxes to the Government of Nunavut during the 2019 and 2020 calendar years, and so by contrast, Baffinland Iron Mines paid no taxes to the Government of Nunavut during either of these calendar years.	ር የባላ ላና ሳር በ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ
In a recent set of financial statements, Baffinland indicated that it has taken the position that since it or its subsidiaries only lease lands, it's not subject to any municipal or territorial land taxes. What I would like to know is: what is Baffinland's rationale for taking this position? Thank you, Mr. Chairman.	ርΔL፫ ῬᢆᡆϷᢣ᠘ᢩᡩ᠖ᠴ᠘᠆᠋᠋ᢆᢣᠾ᠋ᢨᡳᢪᠥᢛ ᠺᠺ᠋ᡪ᠋ᢡᢣ᠘ᢞ ᠊᠌ᡬᢨᡄᡃᡆᡄ ᡆ᠋ᠴᡆ᠘᠋᠋᠄ᢣᡄᢄᠮLᢗ ᠘᠘᠘᠆᠋᠋᠋᠅ᡄᠺ ᢗ᠘᠋ᡄ ᡆᢩᡩᡏᠦ᠋᠖᠊ᡆᠫ᠅᠋ᠫᡏ᠋᠅ᠺ᠋ᢗᡩᡊᡄ ᢗ᠋᠋᠋᠋᠌᠌ᢑᠣ᠖᠘ᢨᡆ᠊᠊ᢂᡏᡃ᠋᠘ᡄᡃᡆᢡᠴ ᡁ᠙᠋᠘ᡃᡆᠴ᠋ᡸᡩᡄᠴᡆᡷᠮ᠂᠋ᢐᠴᠬᡃᠯᡆ᠊᠕ᢣ᠋ᡃᠺᠬ᠋᠋ᠶᢑ ᡶ᠋᠋᠋᠋ᠵᡶ᠂ᡬᢐᢩᡄᡃᡆᡗ᠋᠄᠂ᡁᢣᢛᡆᡏᢛ, ᠘ᢣᠡ᠙᠌᠌᠌ᠺᠧ
Chairman (interpretation): Thank you. (interpretation ends) Again, I'm looking at our Zoom screen. Mr. Moore.	∆•/≪⊳ር፣• : L'௳. (ጋኣ̀ኦ∩Jና) ርdʰb♂ኁጏቦና ˤᲮናኣ▷ᢣʰðˤʰᢗ୭ና, Γ'ᢗ ⅃⊲.
Mr. Moore : Thank you, Mr. Chairman. Thank you for the question. Unfortunately I'm not sure what document or reference material the Member is referring to, so I can't answer the question unless I have the document in question.	┙ (ጋኣํኑ∩Jና): ჼdᡃᡷ᠌᠌ᡆᡤᡃᢆᢛ, ᠘ᡃ᠈ᡃ᠙᠙᠙ᢗ᠅. ჼdᡃᡷ᠌ᡆᡤᡃ᠍ᠴ ᡆᡘ᠋᠍᠋ᡃᢐᡆᠬᡲ᠊ᠴᡗ᠄᠂dᡘᡃᡗ᠋ᠧᡶᠾᠴᡏ᠋᠍᠅ ᡆ᠆ᡏᢤᠦ᠆ᡄᠺ᠋ᡬ᠅ ᢄᡃ᠋ᡋᠵᡟ᠖ᡃ᠋᠋᠋ᡗᢤᡝᢄ᠂᠖ᡃ᠖᠙ᢣᡅᢣ᠋᠋ᡷᡁ᠘᠆ᠸᠧ᠌᠌ᡔ᠋᠍᠅ᠬ ᠙ᢂᢞᡆᢩᢤᡥᡆᢩ᠔ᡩ ᡬ᠊ᡄᢩ᠆᠘ᢩᡝ᠅ᢄᠿᡈᢩᢤᡥ᠊ᠴᡕ᠋
I would say, however, that Baffinland did pay taxes to the Government of Nunavut in the last ESTMA reporting year. We paid our payroll taxes on behalf of our employees, as well as our fuel tax. As indicated in my opening statement, it totalled close to \$15 million last year. Thank you.	የረላσ ኦኄኦንዮ፬ጭጋኈሁ ሩልዮዽሌሮ ፴፬ዎና ሁ≪Lዮሪዮዋጋና ርዮሪም ላየዽርኦጭጋና ርĹσ ፈናሩንናርጭጋΓ ርዮላላ Δጭb፬Δታኈበጋና ላዛሬጋ ኦኈረላጋኈ፝፝፝፝ ናዕሬ Lጋዕዖበዮኇ \$15 ୮፫ላይኣኦርኦንኈ ፈናናህσ. ናሪታዮ፬፫ዮ.
Chairman (interpretation): Thank you. (interpretation ends) The document that Ms. Angnakak was referring to was the federal <i>Extractive Sector Transparency Measures Act</i> annual report and so she was referring to that document with regard to Agnico Eagle. There was an indication from Baffinland in a recent	Δ^ϧ/«ϷϹ· ^ϧ : L'ϱ. (ϽʹϳϷΛͿϚ) ϹΔ ^ͼ ϱ <Δ<ʹϚͼ Γʹ ϤʹͼϷϷϒ ϷʹϐϷϒϲϚϹʹͼϹʹ·ϧ ϧϤϹϽʹϐϷϭͼ ϷϧϚΔϟΔσʹ϶Ϥ ϤʹϚͿϹϹͼϟϷΛͿϲ Ϸϭͼϳͼ. ϷʹϐϷϒϐϷϚϾͽϽͽ ϹΔʹϟϹϭ <Ϲ ϹΔͼϭϭ Ϥʹϭϥ ΔͿͼϭͼ

set of financial statements that she also referred to. Ms. Angnakak, do you want to continue?	Ρ̓ϿϷϞͽͶͿͼͺϞͽϷͼͶϚϹʹϹϷͼΓͱͳϹ ϷͼϷϷϞͲϲϲϳͼϹϞͽϼ·ͺͺͺ ΑͼͲϷϣ·ͺϷϥϞͳϔ
Ms. Angnakak : Thank you, Mr. Chairman. Just to go on from that question, I would like to ask, if I may, Baffinland Iron Mines representatives. I would like to ask: what is Baffinland's position respecting the payment of property taxes by the Qikiqtani Inuit Association? Thank you, Mr. Chairman.	ϤʹϤϷϧ· Ϸ (ϽΫϞͶϽϲ): ʹϭͿϧͼϲϳͺϷͺͺϘϧϥϫϹͺͽ. ϷϥͻϽϫͺͼͺ·ͻϧͺϼͺϿͺϗͺͺϫͺϫ ϤϒͷͺϥϹϻϧͼͺͺϫϗͺͼͺͼϧϥͼͺͺϷϧͺͼϧϽϽϧϫͺϾͺͺͼ ϭϗͺϲϲϧϲ Ͽ; ϒ;ϼͺͺϫ ϒ; ϷϽ;ϧ;ϷͶϳϧϥͼͺͼͺ;ͺͺͼͿϧͼͺϲͺͼ ϷϽ;ϧͼϷͶϳϧϥͼͺͼ ;ͺͺͼϥϫͼͺϫ ϲ Α Α Α Α Α Α Α Α Α Α Α Α Α Α Α Α Α Α
Chairman (interpretation): Thank you. (interpretation ends) We're going back to Zoom. Mr. Moore.	Δ⊳/≪ϷϹ· Ϸ: L'ឩ. (Ͻ ^ϳ ኣዶበJና) ϷႶჼልቦጔJ ჼbናኣϷታ⊌ďና, ΓʹϹ ⅃⊲.
Mr. Moore : Thank you, Mr. Chairman. If I may, just going back to the previous question, sorry, I'm looking at Baffinland's ESTMA report which was submitted in March 2021 for the 2022 reporting year and it does list the taxes we did pay, so I will leave that one there. If there is a further question, I can certainly take that back and review that with my finance colleagues to provide any additional information from those ESTMA reports that the Member or Committee would seek. It's certainly not an issue at all.	 J< (ϽϞϷ∩ͿϚ): ͽϭͿϫͽϫϳϫ, Δνγ≪ϷϹͽ. Ϲ϶ϫ ⊲ΛͽϭͿϹϷ; CθϫϚϹϚͽϭ ;ϫ ΔνͽϭͿϲϷͽ Δνͽδος Δνͽδος Δναφος /ul>
In relation to the other question, I think, Mr. Chairman, with due respect to the Member's question, that that falls very much in line with what the current dispute at the tribunal assessment that I spoke about in my opening remarks is about, is that specific issue and as such, I don't think it would be appropriate for Baffinland to comment on something that is currently before the tribunal, while the tribunal is trying to make its determination and a final decision. Thank you.	ϷdϿ ^ͺ υϲ ϤΛ ^ͺ ⁶ dՈ ⁶
Chairman (interpretation): Thank you. Ms. Angnakak.	∆⊳៸⋞⊳ርኈ : L'௳. ℾ՝ ⊲⁵௳╘╘⁵.
Ms. Angnakak : Thank you. I would like to ask Agnico Eagle Mines a question, please.	ዻኁዹዾቇኈ (ጋኣኦ∩J ^ϲ): ናਰኦ≏ዹ广፟፟፟፟፟፟፟፟፟፟፟ ጚኯ፟ኇ፞፝፝ፚ ⊲∧ኊጚLႠና୮Ⴑ⊧ዖና.

Agnico Eagle Mines indicates, on page 4 of its submission provided to the Committee, that "In relation to underground improvements, piping and pumping for underground water, evacuation, ducting and venting, electrical components, and lunch and safety shacks located in underground mines, these items are currently considered taxable equipment. However, our understanding is that they constitute additional extraordinary costs compared to, let's say, open-pit operations that do not require such facilities or equipment." I'm wondering: what specific changes to the <i>Property Assessment and</i> <i>Taxation Act</i> does Agnico Eagle recommend to address this issue? Thank you.	Ϥʹϭ·ϭͿΓ ͺϷʹΛͺϾʹͽ Ͻϭϧϛ ϹΓͼϥϥ Ͽϭϧ Ϥϲʹϲ, ϲ, ϲ CΓͼϥϿ, Γενο Δϧ Δϧ Δϧ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ Δ
Chairman (interpretation): Thank you. Agnico Eagle, Mr. Plante.	∆⊳∕≪⊳⊂∿ : L'o. ⊲'♂d ÀJ, ୮'C <ċ° ^c .
Mr. Plante : Thank you, Mr. Chairman. I would like to refer the question to Mr. Baltov.	<ዾ॰< (ጋኣትበሀና): ናਰታ°ዺቮʰ, Δŀፖ᠙ኦርጭ. ርံ°ዺ Γነጋ
Chairman (interpretation): Thank you. Mr. Baltov.	Δ•/ペÞር ጭ: L'ዉ. ୮ ^៶ < ^ϲ Ϲʹ ^ͼ .
Mr. Baltov : Thank you, Mr. Chairman and all delegates and all guests.	ሩ·Ϲʹ < (ጋኣትበJና): 'dᢣ°ዺ广ᡃ Δካረペኦርኈ ላዛ∟ ኄዾኄ፞፞፞፞ጛኯዸጚፘዸ
Regarding this question, as you maybe know, the mining of an ore body can incorporate various techniques and equipment depending on the ore properties and surrounding waste rock. The two most common types of excavation are surface mining and subsurface; in other words, underground mining.	ላለኈdና ር፝ ^ቈ የኦሪሥጋህ. ሥ፬ካሪናሪን ሬናቅ, ሬናቅሥህሬርቡ ኦኦናናσላናልኮ ወወኦና ናႦኈႱσ አኦልኆ፦বኆ ላሬርናኦ ልቦላጐႱፚኈጋበና ወፈച ኦኦናናσላኈጋልና.
Surface mining is done by removing surface overburden, some vegetation there and bedrock, to reach ore deposits. This type of surface mining includes open-pit mining, quarrying, strip mining, and others. Equipment typically used are bulldozers and shovels to remove the overburden, followed by drills and explosives to break the ore into manageable pieces for transportation. Loading	^{\$} İb [®] Uσ İdha ADA [®] a [®] D ^C AP [®] Dσ [®] İdha ADA [®] a [®] D [®] C A ^D [®] U dCia [®] < ^C Cd ^C D ^C ^{\$} UDA [®] U [*] C ^A D ^V H [®] P [†] CA ^C Dd ^{D[®]} LDA [®] U [*] d [®] D [†] S ⁴ ^C T ^A [®] D ^C C ^A U [*] d [®] LDA [®] U [*] d [®] D [†] S ⁴ ^C T ^A ^A ^A LDA [®] U [*] d [®] D [†] S ⁴ ^C T ^A ^A LDA [®] U [*] d [®] D [†] S ⁴ ^A ^A CALAC [®] U [*] d [®] A ^A ^A CALAC [®] U [*] d [®] A ^A ^A CALAC [®] U [*] d ^A CALAC [*] U [*] d ^A CAL

and hauling machinery located on the surface are often very large to maximize productivity and to take advantage of the less confining environment.	Ϸ៸Ϸ·ϹϹϷ·Ϲϲ·ჼჃϤͺϤͽͲ;ϳϺϤϿ;ϳ·ʹ·Ϳ·ϿϽ·Ͽ ϿႭͱϷႶͽͲͼͺϷ;ϷϛϲͽͶϤϿϪͼͺϷϧϚͽϿͼͺϹΔL ΛϪϽϞϹ;ʹϞϢ·LϹͺϤͽͲ;ϤϽϤϿͼϭͼͺϿͼϲϒϷͶͽϧϳͼ
On the contrary, the subsurface mining consists of excavating tunnels or shafts into the earth's surface to reach ore deposits. This type of subsurface mining includes drift mining, slope mining, longwall mining, and others. I'll admit it's for either mining include borehole mining, drift, and other methods. Equipment typically involved includes underground drills, ceiling vaulters, underground loaders, etcetera.	CΔ ⁶ dd ఎ 47 ⁶ ύ ⁶ / ۵۵Ν ΔΡ4 ⁶ υప ⁶ < - 4 ⁱ 4 ¹ L ⁴ bi ⁶ D ⁶ 4 ³ P ⁶ P ¹ L ⁶ . Δ Jdσ LC ⁵ ¹ ⁵ ¹ C ⁶ ⁶ ⁵ ² ¹ C ⁶ Δ ⁵ ¹ ΔΠ ⁶⁶ ¹ -D ⁶⁶ ¹ ⁵ ² ² C ⁶ ¹ ⁵ ¹ ΔΠ ⁶⁶ ¹ -D ⁶⁶ ¹ ¹ ² ¹ ΔΠ ⁶⁶ ¹ -D ⁶⁶ ¹ ¹ ² ¹ ΔΡ4 ⁶ ¹ ² ¹ ² ¹ ΔΡ4 ⁶ ¹ ² ¹ ² ¹ ΔΡ4 ⁶ ¹ ² ¹ ² ¹ Δ ⁶⁶ ¹ ¹ ² ¹ Δ ⁶⁶ ¹ ¹ ² ¹
The first step to size the reduction begins in the mining stage with the use of drilling, blasting, and evacuation to generate materials that are easily transportable. We have at this point in the Arctic that some of the equipment is not taxable, such as mobile equipment, for example, loaders, trucks, and another example could be portable equipment, such as computers, telecommunication devices, tracking systems, and others.	γ% ** < < < < < < < < < < < < < < < <
What we think in this category when we raise this question, here we're talking about underground water, including the watering, the air intake and outtake, also the lighting and electricity installations. For example, there are underground electrical services, there are power cables, there is secondary ventilation, there are communication systems, and there are portable electric compressors, pumping stations, and other equipment that we would like to see if it's any possibility to be treated differently because now you can see that they are taxable equipment. What's the reasoning for this? First of all, this is the kind of extra cost compared to the open-pit mining that I mentioned previously.	Ϸϫ ϤΛ [®] d ^c Δ/LΓ ₂ J, Ϸ ^s bϷ/ ^s b ^c ^c ΔαϷ ^c ΔρϤ ^s υσ ΔΓ ^s Γ ^b . ΔLΔ ⁵ ^w CϷ ^b λα ^s b ⁱ ^s ^v ^s ^c Γ ^c Δ ₁ ^s ^s ^s ^s δαϷΓα ^s b ⁱ ^s ^s ^s ^c ² ^s
Concerning specifically the electrical components, the piping and pumping for	ᢗ᠘ᡃᢦᡆ᠋᠋ᠴᢨᡄ᠌ᢂ᠆᠋᠋ᠴᡃᢐ᠋᠌ᡔ᠌᠌ᡷ᠘᠋ᡩ ᢗ᠅᠋ᡃ᠋᠘ᡄ ᡏ᠋ᡔᢛᢗᢦ᠋ᢉᢦ᠋᠋᠋ᡃᢑ᠘ᢗ᠂ᠺᡰ᠘᠘ᡃ᠋᠘ᢑ᠋ᡔᠺ᠈ᡁᡄᠴᢕ

underground water evacuation, ducting and venting, and lunch and safety shacks, as mentioned previously, it's our contention that they constitute additional extraordinary costs compared to open-pit operations. They do not require such facilities or equipment. The rationale for excluding these assets from assessed value is identical to the rationale for preferring in not including underground development of shafts or tunnels in their supporting framing in the assessed value. Digging a shaft and tunnel are equivalent of digging an open pit, first to reach the ore levels, then to extract the ore, but what I can recognize is that underground work cannot be performed without providing adequate supporting framing, which is not necessary, obviously, in the open-pit extraction operation.

In the same token, it's not possible to carry out the underground work without removing the contaminated atmosphere and supplying fresh air, pumping out water to prevent flooding of shafts, galleries, and traps, and also provide power for electric-driven equipment and lighting. None of these obstacles to underground work exist in openpit operation and therefore should be considered as an extraordinary cost of underground ore extracting. That's the first point.

The second point is very often this kind of equipment and improvement, in other words, is mobile. It's not fixed. The water pipes, the pipes for the watering, for example, they are mobile equipment which is usually not taxable. My other point of view is that often this kind of equipment has a temporary character, for example, temporary electrical installation, temporary lighting in some galleries, and they change often very frequently where they're placed. In Quebec particularly and I think in the north of Canada, the underground equipment is normally not ΔαΡ< <p>
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taxed. This point is simply raised to see if there are any possibilities to ask you to treat these improvements in a different way, applying different ratios, or excluding them from the taxable improvements. Thank you.

Chairman (interpretation): Thank you, Mr. Baltov. (interpretation ends) I would like to give the department a chance to respond, Minister, in terms of your response to Agnico Eagle's concern on this issue. Minister Ehaloak.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Through you, I'll ask Mr. Seeley, Deputy Minister, to respond. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. Mr. Seeley.

Mr. Seeley: Thank you, Minister. Thank you, Mr. Chairman. I won't respond beyond the fact that the bill as presented does make a number of refinements in the description of what improvements constitute "improvements" beyond the existing legislation.

I think that the representative from Agnico Eagle did a great job of describing the additional operational costs that an underground operation would face. I think that the extended definitions that have been provided on machinery and clarifications on mobile versus portable equipment and some of the different categories that can be included within an assessment are a significant step forward over existing legislation and I think will provide clarity in many of the areas that the representative from Agnico Eagle described.

I'm not sure if there are any additional areas that we do need to add based on some of the descriptors that were provided previously. ĊŀŸᢣჼ৽ŊĊ₽₽Ĭৠ৽৽ঽ᠘Ϛ᠘ᠺᢚᡪᠸ₽ჼᢦᠯ᠘ᢣ᠘ ᢞ᠊ᠴᡆᡃᢗᡶᡱᡃᡲᡃ᠑ᡏᡃ᠈᠘ᢩᡃᡆᡃdᡬᡃᢐᡕ᠌᠊ᠺᡃᠮᡠ᠋ᠬᡷᡃ᠘ᢗ ᢗ᠘᠘᠋᠘ᠯ᠘ᡗᢣ᠌᠌᠌ᢄ᠋ᠯ᠅᠘᠘ᡩ᠘ᡬᢠ᠙ᠺᢋ᠋ᠮ᠖ ᡬ᠋ᢤ᠋᠙ᡩᠧ᠘ᡩᡁᠧᡩ᠘ᡩᠧ᠘ᢤᢕᠧ ᠕᠅ᠬ᠆ᡄᡣᡩ᠖ᢄᠮ᠖ᡬᡩ᠋ᡭᡩᠧ᠘ᡩ ᡷᡆᢩ᠈ᠳᢗ᠅᠖ᢏᡆ᠋ᠮ᠖᠊᠋ᠬ᠋ᢤᠴᠣ᠋᠅ᡁ᠕᠈ᢣᠺᠺ᠆ᠴ᠍᠍ᢖ ᠄ᠪᠯᢞᡆᢩᡥ.

Δ•/«Þር••: L'ם Γ'ር < ር'. (ጋኣኦበጋና) ርካታ ለሮሲል ኦላሬና ሀ «Lካሪዮምና ዖኦል የኮስናጋ L' Γυό, Γσ'ር, ላካσਰ Ճታካሪና Δ/L בን በቦንት ቦዮም ናካ ይጭ ኦና ኦፖነ ነና የር ካኒ ነ . Γσ'ር Δና ዮር ጋ ላጭ.

Ϥʹ·Ⴑ┽ჼ৽Ⴆჼ፦ ; Δʹ·ϷʹͺͻϤʹ·Ϸ (ϽʹϞϷႶͿϲ): ჼdႸჼႭϹ^Ⴊ, Δ^ϧϟ≪ϷϹჼ^ϧ, ϹʹϹͺϟʹϲͺͿϚͺϹͼ ϫͺͻϫϪ[;]ͽϹϷʹϭͿϞϚͺͻϤϚ, Ϸ≪^ϧႱ ϽʹϒϹʹ⁻Ⴑϼ^ϲ, ჼdႸჼႭϹ^ͱ, Δ^ϧϟ≪ϷϹʹ^ϧ.

ƥר<>כיי: L'ם. רי⊂ רׂ⊂.

፫ (ጋኣትበJና): የਰት°உቮ ፑσኑር, Δዮፖ《ኦርናኌ. ለናਰትነኣኈ ዻ፞ኈየቦላዖበነኣኈርናbሲኈጋኈ. ርLካਰ ኄኴኈ ጋዖኄኈግርኦዛሬኄር ዻ፞ኈዖቦላኈርኦሩ ኦታና°σላል°σ.

᠋᠄ᡃ᠋ᡋ᠌᠌ᢣ᠘᠋᠋ᢆᡥᡗᠫ᠋᠅᠋᠘ᡄᡃᡃᡉᢪᠥ᠋᠋ᠧ᠍ᠺᡃ᠖ᡃ᠘᠅ᢆᡁᡘ ᠘᠋᠔ᡃᡆᡐᢉᡄ᠋᠋᠅᠌ᢄᡔᢑᡃᡠ᠋᠋ᠺ᠊ᠺᠠ᠋ᠺᢋ᠋᠋ᢗ᠋᠋᠋᠄᠅ᡶᡗ ᠘᠋ᡃᢧᡆ᠋ᢞ᠊᠋ᠣᢦ᠅᠋᠋ᡁᢛ᠋ᡃᠵ

Thank you, Mr. Chairman.	ናਰትቃ ወርቃ Άγδος.
Chairman (interpretation): Thank you. (interpretation ends) I'll move on here. Mr. Akoak.	Δ^ϧ/ペϷϹ^{;ϧ}: L' Ϥ. (ϽϞͰͶͿϤ) ϷϓϤʹͻϹ. ΓʹϹ ϤʹϭͿϤʹ ^ϧ .
Mr. Akoak : Thank you, Mr. Chairman. Welcome to the guests and visitors.	╡፣d⊲፣ • (ጋኣት∩Jና): ፣d৮°Ⴍ广ʰ, ΔʰイペϷርኈ. ጋ°∿Ⴑィቦነ≁ ϷናbႢ⊲ና⊧ጋና፥ረL⊀ና >ć.ና⊧ጋና.
My question is for Agnico Eagle Mines. The 2019 annual report under the federal <i>Extractive Sector Transparency Measures Act</i> indicates that Agnico Eagle Mines paid \$2,180,000 in taxes to the Government of Nunavut during the calendar year. The 2020 annual report indicates that the company paid \$4,710,000 in taxes to the Government of Nunavut during the calendar year; also, TMAC Resources, which Agnico Eagle recently acquired, paid \$940,000. Can you confirm that these taxes were property taxes imposed under the authority of the territorial <i>Property Assessment and Taxation Act</i> ? Thank you, Mr. Chairman. Chairman (interpretation): Thank you, Mr. Akoak. (interpretation ends) To Zoom, Mr.	
Plante. Mr. Plante: Thank you, Mr. Chairman. I will	^ۥ ۥۥ ۥ ሩᡄ᠃ (ጋኣትበJና): ᠂dᢣᡨᡅᠮᡃ᠈᠘ᡟᠡ᠙ኦርᠬ.
refer the question to Mr. Pat McNamara.	᠈ᡃᡩᡆᡬ᠊ᢈᢗᢂ᠋᠅᠂᠕᠕ᡣ᠘ᡕ᠂᠕ᢣᡆᠴ᠋
Chairman (interpretation): Thank you. Mr.	₽₽₽₽₺₫ኆ՟∟∆₽∿Ⴑ.
McNamara.	Δ•/«Þር [•] »: L'α. Γ ΄C Ĺ αLς.
Mr. McNamara : Thank you, Mr. Chairman. Am I on video or ? Sorry.	፟፟፟፟፝ዾ፟፟፟ዾዾኇ ርժ ^ኴ ኣዾፇ ^ዹ Ⴑ?
The topic of taxes is not my actual area, as I'm into the income tax and the royalties. However, it is my understanding that these would fall under the Property Taxation Act. They are property taxes, so I would assume that that's what they fall under, but we can get back to you on that with a written response within a week.	ለናਰበഛ ርঁዮፖርኪትናሲቪዮዮៃៃៃ Δናቴៃሏሬንትኒውናሮ ርঁዮፖርኪንቅሁጋላጭጋኄ, ጋየፖፖርቶዬ ለናਰበഛ ርঁዮፖንሏንንበፑውቅሁንጭጋልና ርঁዮታላ. ለናਰበഛ ርጐፖንሏንንበፑታና. በበናቴክታና የኦናበፈናምኈኊኦኆኈንጋና ለዉፖላንፖኦና Δጋላው.

Chairman (interpretation): Thank you. (interpretation ends) Thank you. The Committee would accept that and appreciate that. Mr. Akoak.	Δ•거≪ϷϹ· Ϸ· ͺͺʹϼͺͺͺϽϞϷϽͿϚ) ·ϭͿϞͼͺϹϷ. ·ϭͿϞϲ·ͺͿϞͼ·ϽͿϚͺϹΔͺϫϹͻϿ·ͼϫϘ·ϟͺͺϹʹϚͺϭϳ·ϭͿϭʹͽͺ
Mr. Akoak : Thank you, Mr. Chairman. A question to Agnico Eagle Mines, as Agnico Eagle Mines indicates on page 3 of its submission that "Property tax invoices are sent annually by the Government of Nunavut directly to Agnico Eagle. Invoice payments are issued by Agnico Eagle to the Government of Nunavut and this is a process that we follow diligently and one with which we are comfortable."	ἀ'd<% (ϽϞϞΛͿϚ): 'd>° ႭჁ, Δν/
Can you clarify if Agnico Eagle has had any disputes with the Government of Nunavut in respect to the assessment of taxes owing under the territorial <i>Property Assessment and Taxation Act</i> ? Thank you, Mr. Chairman.	ႭჂႭΔჼჁჄჼႶჃჇჼႭჼႼჼ ჃႱႫႻჂჃႺ ႭႾႱჂჼჁჄႱႦႱႠ ႭႭჂჂ ႱჇႾႱႷႦႶჾႫჁ ჼႦჼႶႺႪႶႠႦႫႦႶჼႺჼჁჄჂႭჃႦჼႫႦႶჼ ႠჼჂႭ ჃႠႱჼ ለჼჃႶჼ ჼႦႦჂჂჼႦႠႦႫႦႶჼႠ ႠჁჄჂჼႫႦႶႠჂ ለჼჃჂႦႱႠ ჃႠႱჼ. ჼჃჂჼႭႠჼ, ΔჁჄჇႦႠჼჼ.
Chairman (interpretation): Thank you. Mr. Plante.	Δ٥٢٩٥٢ ل ٩٠: ل٥٢. ٦ ^٢ ٠ <خ ^۵ ٢.
Mr. Plante : Thank you, Mr. Chairman. Not to my knowledge, but I could refer it to Mr. Alex Baltov, if he has a more accurate answer.	<ᡄ॰< (ጋኣኦበJና): ናਰኦ°உ广ঁ°, Δ°ፖペኦርጭ. ናኦኦኦታ ፋਾኦ. የረላσ ላፖኄኒና የኦናበፈናኇጭኣኦረ70ፈጭႫ፞ኈጋኈ.
Chairman (interpretation): Thank you. Mr. Baltov.	Δ•/ペÞር ጭ: L'ዉ (ጋኣኦበJና) ናਰኦ°ዉ广ʰ. Γ [、] ር <ʹ·Ϲʹ
Mr. Baltov : Thank you, Mr. Chairman. Exactly, to my knowledge, there is no problem at all with all the process of taxation on the Meadowbank, Amaruq, Meliadine, and now Agnico Eagle added TMAC since this year, so the invoices and how all the process of treating the CapEx (capital expenditures), analyzing the information, giving out information to the assessors, then giving all the support to all the explanation and notes for better understanding. All this is going very smoothly and once the invoices issued are paid very briefly, I think, in a 30-day period and no contestation or other issues to know, in	<'c' (ϽϞϷΛυς): ናσναίτ, Δεναροί. κατημεία τη τη τη τη τη τη τη τη τη τη τη τη τη

my opinion, to my knowledge. Thank you, Mr. Chairman.	᠋᠂ᡃ᠋ᡋ᠋᠌ᢄᢣᢣ᠋ᡃᠣ᠆᠋᠆,᠂ᡃᡠᢣᢩᢁᡤᡃ᠋᠉᠂᠘ᡃᡟ᠙ᡐᢗ᠅
Chairman (interpretation): Thank you. Mr. Akoak.	Δ•/ペÞር ጭ: L'œ Γ'C ዻ፞ ^ና d⊲ናь.
Mr. Akoak : Thank you, Mr. Chairman. This will be my final question. Agnico Eagle Mines indicates on page 3 of its submission that "The issue of the payment of property taxes is not included in the leasing arrangements for our different properties." Can you clarify why this is the case? Thank you, Mr. Chairman.	ἀ'θ<' • (ϽϞϷႶͿϚ): 'ϐ϶ϫϲϮ, ΔϧϟϘϹϾ. Ϲͼ ΡϞͿ·ϲʹͽ<ʹͺϲϲʹͻͿ Ϥ·ϭϐ ΔͿϐ ϷϧϚͼϭϤʹϐϫ· Γͽ Γͽ Γ Γ Γ Γ Γ Γ Γ Γ Γ Γ Γ Γ Γ
Chairman (interpretation): Thank you. (interpretation ends) Mr. Plante, would you like to respond?	Δ•/ペÞር ••: L'α. (ጋኣኦበJና) ୮ ^៶ ር <ሬ°ና የ⊳ላLልና?
Mr. Plante: I will refer again to Mr. Baltov.	<≟°ር (ጋኣትበJ ^ር): ጋ°σ ^ւ вdበቦ ^ւ թ°σʔLኦና ላፖ°ഛ Γ ^ւ ር < ሩርঁኖጔና.
Chairman (interpretation): Thank you. Mr. Baltov.	Δ৬/ペÞር ኈ: L'ዉ. Γ'ር <i><</i> ʹ·Ϲ [«] .
Mr. Baltov : Thank you, Mr. Chairman. I'm not sure. I'm so sorry. I'm not sure I get the sense of the question. Could I ask you just to repeat the question, please? Thanks so much, and excuse me again.	᠅᠂Ċ 《᠄᠋ᢗ᠋ᡝᢣ᠋ᠺ᠋᠋ᠨᡗ᠄᠄dᢣᠲ᠋ᡄᡏᡃ᠋ᢛ,᠘ᡃᢦᠡ᠙᠌᠙ᢗᡃ᠋᠄᠂ᡆ᠋ᠴᢞᡃ᠋ ᠘ᡏ᠊ᡆᡆᢩ᠂ᡄ᠋ᠴᡃ᠂ᡬᢛᡆ᠋᠋ᡝ᠋᠌᠌ᠥ᠘᠂᠕᠋᠋᠋ᠬᢦᡌᠺ᠋ᠮ ᢂ᠋ᢑ᠋ᡰᠣ᠖᠊᠋ᡔᢪᠦ᠊᠋᠌᠌ᡔ᠋᠋᠋ᡗᢞᠺ᠋ᠬᡆ᠋᠋ᡬ᠅ᡥᡆ᠋᠘᠌?᠄dᢣᠲᡅ᠋ᠮᡃ᠄
Chairman (interpretation): Thank you. (interpretation ends) It's regarding page 3 of your submission, page 3 of your submission, and Mr. Akoak had asked Well, it indicates on page 3 that "The issue of the payment of property taxes is not included in the leasing arrangements for our different properties." The question was: can you clarify why this is the case? Mr. Baltov.	Δ•/«ϷϹ· •: L'α. (Ͻ ^ϳ λϷΛͿϤ) Ϸα L ^{<} Λ ¹ ⁶ DU ¹ 3 Ͻ [°] σ ¹ ⁶ dΛ ^Γ α Ϸ ⁶ C ² [°] σ Λ ³ dΛ ^σ ⁶ Ϥ ¹ L ^{<} Λ ¹⁶ DU ¹⁶ ΛΛ ¹⁶ C ¹⁶ ⁶ σ ⁵ D ¹⁶ Γ ¹ C d ³ d4 ⁶ αΛ ¹⁶ dΛ ¹⁶ b ¹⁶ b ¹ L ² L ^{<} Λ ¹⁶ DU ¹⁶ 3-Γ. CΔ ¹ d4 Λ ³ dΛ ¹⁶ c ⁶ Δ ⁶ C ¹ ³ D ¹⁶ α ³ D ³ D ³ D ³ D ³ Δαστ ² δ ³ D ² L ² ⁴ ⁶ ⁶ C ² C d ³ δ ¹⁶ ⁴ C ² D ³ Δαστ ² δ ³ D ² L ² ⁴ C ² C ³ D ³ d ² C ² D ³ Λ ³ dΛ ¹⁶ c ⁶ Δ ⁶ C ³ D ⁴ C ⁴ D ⁴ Δ ¹⁶ D ¹⁶ C ⁴ D ⁴ C ⁴ D ⁴ ⁶ b ¹ D ⁴ C ⁴ D ⁴ d ¹⁶ D ¹⁶ C ⁴ D ⁴ C ⁴ D ⁴ b ¹ D ⁴ C ⁴ D ⁴ C ⁴ D ⁴ d ¹⁶ D ¹⁶ C ⁴ D ⁴ C ⁴ C ⁴ D ⁴ D ⁴ C ⁴ D ⁴ D ⁴ D ⁴ C ⁴ D ⁴ D ⁴ D ⁴ D ⁴ D ⁴ D ⁴ D ⁴ D ⁴ D ⁴ D
Mr. Baltov : Thank you, Mr. Chairman. Could I ask you to ask your question tomorrow? Thank you, Mr. Chairman.	ሩ'ር፟ ኆ (ጋኣትበJ ^ር): 'dታ°ዉቮঁ ^ኈ , Δካፖペኦርኈ. 'bኦ<<∿Ⴑኈ ዖኦ⊰°ዹና ር፟°ዉ? 'dታ°ዉቮঁ ^ኈ , Δካፖペኦርኈ.
Chairman (interpretation): Thank you. (interpretation ends) You can defer the	Δ•/ペÞር [•] ፡፡ L'ዉ. (ጋኣኦበJና) 丛,

question and we will anticipate an answer to it tomorrow. That's acceptable. Thank you. Moving on. Mr. Qirngnuq.

Mr. Qirngnuq (interpretation): Thank you, Mr. Chairman, for recognizing me again. I have a question regarding Nunavut Tunngavik's news release of November 10, 2020. The second paragraph refers to Bill 55. "Bill 55 makes Inuit responsible to pay for mining property tax on subsurface Inuit Owned Lands (IOLs) as far back to April 1, 1999." My question for the president of Nunavut Tunngavik Incorporated is: what specific clauses in Bill 55 do you object to and how can the concern that is referred to be addressed? Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. Ms. Kotierk.

Ms. Kotierk (interpretation): Thank you, Mr. Chairman. (interpretation ends) *Qujannamiik*, Member Qirngnuq. In terms of the retroactivity, I think it's located in section 48(10), if I'm not mistaken, and we have grave concerns about this in terms of having designated Inuit organizations liable since April 1 for property taxes.

I think, as legislators considering this bill, I recognize that the Chair has been clear that it's difficult to think about hypotheticals, but I think one of the things that Members of the Legislative Assembly, Standing Committee Members, would consider is the impact of the bill and what that would mean in how people behave and, in this circumstance when designated Inuit organizations become liable for property tax, what will that mean. As Inuit, is it feasible, and I would say it is, that Inuit organizations would think about how to avoid the liability, which would mean that maybe as Inuit organizations we would be less open to engaging with improvements on lands that Inuit own the subsurface mineral rights

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Further, it might be that, for instance, we might encourage resource developers or mining companies to think about having their improvements located on Crown land, where the Crown has the mineral rights, which would mean that the improvements to the infrastructure would be a little bit farther away than the deposits. I'm just bringing those up as things that could be potential considerations moving forward if this bill goes forward.

Having said that, we are still very concerned about the retroactivity and we do not think that it upholds Inuit rights and does not capture the intent and spirit of the *Nunavut Agreement*, and we would argue that the purpose of Inuit-owned lands was to give Inuit a little leg up, that economic development opportunity for a people that have been disadvantaged for a long period, and Inuit gave up their aboriginal and treaty rights to be able to determine the 18 percent of the Inuit-owned land and to be able to give up some of this title, there needs to be some benefit afforded to Inuit.

It's important, as you look at the proposed legislation, you look at the impact and retroactivity, as explained by Member Qirngnuq, would be something we look upon favourably and we think it would be going against Inuit rights that need to be upheld. Thank you.

Chairman (interpretation): Thank you. Mr. Qirngnuq.

Mr. Qirngnuq (interpretation): Thank you, Mr. Chairman. In the same news release, I'll read what the fifth paragraph states. (interpretation ends) In its news release of November 10, 2020, Nunavut Tunngavik Incorporated stated that "The GN is asking

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Inuit Organizations to collect the taxes on their behalf and cancel the leases of mining companies when they do not pay the tax, potentially forcing hundreds of Inuit workers into unemployment." What specific clauses in Bill 55 does Nunavut Tunngavik Incorporated object to and how does Nunavut Tunngavik Incorporated recommend these concerns be addressed? (interpretation) Thank you, Mr. Chairman.	ርኮቭኑናረድ ጋቡ ልጋልና ኦጋንትናኦበሱዮዮ ላጊጋ ናላታልና ጋቡ ላጋጭጋላጭርኦውዮ ኦታናና ላናልዮ ላፑራ ልጭኦል አምስና ልጭኦል ላንዮ ኦናና ርልንፖዮ ሲር ርሰንና 55 ወደዎና ጋጭሁልኑ ላዮ የትግዮር ላጊ ናኦው ወደዎና ጋጭ አልኑ ናኑ ኦሮ ላጊ ናኑኦና ና ጋናት በንዮ ና አንድ እንዮ ና አንድ እንዮ
Chairman (interpretation): Thank you. Ms. Kotierk.	Δ•/ペÞር ••: L'α. Γ [、] d ^ϲ ∩ ^ͺ •.
Ms. Kotierk (interpretation): Thank you, Mr. Chairman. (interpretation ends) Thank you, Member Qirngnuq. I had earlier asked Kilikvak Kabloona to provide specific details about the provisions we would like to see revised, so I will ask her to repeat those provisions, please, if you don't mind, Mr. Chairman.	፱ናሰጭ : ናdታ°ዺቮ Δካረዊኦርኈ (ጋኣኦበJና): ናdታ°ዺቮ Γጎር ናዖ°፝፝፝፝፝፝፝፝፝፝፝ ናንድህጭ. ረጅሮላው Γነ ናካናጋሷጭ ኦσካሪኦናሪና ኦሪካሪ ኦናሪካሪ ሮካሪ ኦናሪኦረግ ለልናሪጭበካሪዮው Δካረዊኦርጭ?
Chairman (interpretation): Thank you. Ms. Kabloona.	Δ•/《ÞC ••: L'ం. ్ [,] ోర<్రండ్.
Ms. Kabloona : Thank you, Mr. Chairman. NTI would look more favourably upon the bill with some changes: the first is provide that designated Inuit organizations are exempt from being recorded as the assessed owner of an improvement when that improvement is not owned by the designated Inuit organization and it is on Inuit-owned land; the second, add new language confirming that this applies retroactively since the creation of Nunavut.	'b' 그ἁ'' (ϽʹϞϷΛͿϚ): 'dᢣ° ϱϮ' Δν/ «ϷϹ΄ ⁵ . ϼϱ ͵ Ͽ° Ͽ° ϞႱልϷϭ' ΛϷ ⁵ Ϟ Ϸ ₂ Ϟ ⁵ Ϲ΄ Ϟ/Τ [*] L ϲ Ͱ ⁵ Ϟ ⁵ Ϟ ⁵ Ϟ ² Ϟ ⁵ Ϟ ⁵ ² τ ³ ⁴ ⁵ ⁵ ⁵ ⁵ ² ⁵ ⁴ ⁵ ⁵ ⁵ ⁵ ⁴ ⁴ ⁴ ⁴ ⁵ ⁵ ⁵ ⁴ ⁴ ⁴ ⁴ ⁵ ⁵ ⁵ ⁴ ⁵ ⁵ ⁵ ⁵ ⁵ ⁴ ⁵
Based on the discussions today, we would also add a clarification that unimproved Inuit- owned land is not taxable. This is consistent with Article 22. We would also list that the PATA's appeals bodies have the duty and power to hear complaints concerning both assessment and taxation of Inuit-owned land. Thank you, Mr. Chairman.	ϷʹϿΓ ϷʹͽϷϒϲͺʹϿՈͽϭ ΔϲϯͼϷʹͼͻͰϽΔ° ͽʹͽϽͿ· ϽϒϟͺͼͼϟʹϭϭʹϿͿ ΔͽΔ ͽϥͼϭͿϽʹϒͼ LϷͼϽϗϷϟͿͼͼϒͼͻͻ ϲͼϭͿϽʹϒͼ LϷͼϽϗϷϟͿͼͼϔϒͼ 22-Γͼ ϤϤ ϹΔϷϭϤ ϤϟΔ°άϲͺϳͼ ϷϽͿϷʹϔ 22-Γͼ ϤϤ ϹΔϷϭϤ ϤϟΔ°άϲͺϳͼ ϷϽͿϷʹϔ 22-Γͼ ϤϤ ϹΔϷϭϤ ϤϟΔ°άϲ, Ϸ Νϲͼ ͼ ͽϥͼϭͼͼͼͼ Ͽ Δείσ Δείσ δελ Δείσ δελ Δελ Αντα Αντα Αντα Αντα Αντα Αντα Αντα Αντα

Chairman (interpretation): Thank you. Mr. Qirngnuq.	ΔϷϟ≪Ϲ· Ϸ(Ͻ ^ϳ ϞትႶJ ^ϲ): ·ϭͿϞ ^ϫ ႭϹϷ. Ϲ ^៶ Ϲ ·ʹϷ ^ϫ ·ͿʹϷ.
Mr. Qirngnuq (interpretation): Thank you, Mr. Chairman. Moving on to another subject and this question is for Agnico Eagle, (interpretation ends) on page 9 of its submission to the Standing Committee, the Northwest Territories and Nunavut Chamber of Mines states that the Meadowbank mine is not profitable. Does Agnico Eagle agree with this statement? (interpretation) Thank you, Mr. Chairman.	ερεξιε : ¹ dy ⁶ α/ ¹ Δ ¹ ν Δ ¹
Chairman (interpretation): Thank you. Agnico Eagle Mines, Mr. Plante.	Δካ⁄≪Þር∿ : L'ჲ. ⊲⁵ᡠd ՃJ⁵dˤ, ℾˁᢗ <ᡄ°ˤ.
Mr. Plante : Thank you, Mr. Chairman. As some of you may be aware, in the early days of Meadowbank, due to higher cost of construction and higher operating costs, we did incur a major write-down for this operation. Now we have earned and we generated profits since then, but not to the point to recover from that write-down. With the earnings from the Meadowbank days and the actual Amaruq operation, we're in a good position to overcome this write-down, but still off on the negative side. Thank you, Mr. Chairman.	<ἐ৽< (ϽϞϷႶႱና): ናਰਝ ឩᡤ , Δεν «ϷϹͼ. ና ϷϷͰͺͼϧϷϿ LϽ< Ϟ ϤϷϷͶ·ϿͿ ϤϷϽσ ͼϧϷϲͺϷͼϧϲ. ϳ ͼ ϽϷϒϒͿϲͼͽϽͿ ϤϷϽσ ͼϧϷϲϿͼ, ͻσ. ϳ ͼ ϽϷϒϒͿϲͼͽϽͿ ϛ ϷϷϐ σͼ Λσα ί μίς αμ, ΟΔεα καν Ασα Α Α Α Α Α Α Α Α Α Α Α Α Α Α Α Α Α Α
Chairman (interpretation): Thank you, Mr. Plante. (interpretation ends) We're just about out of time for the day. I know Mr. Lightstone is next on the list for questions. I would like to give the Minister a chance to respond to the concerns raised by Nunavut Tunngavik.	Δ^ϧ៸≪ϷϹ·· ·: L'α, Γ ^៶ Ϲ <ἐ ^ͼ Ϛ. (Ͻ ^ϳ ,Ϸ∩ͿϚ) Λል [;] ϧΡ°ϭ·ϚϚϹ Γ ^៶ Ϲ ϲΔ [;] γʹϽ ^ͼ Ϸα ϤՈ [;] ͼͿϽ ^ͼ ϭ·ϧϹϷ ^ϧ LϚ. Γσ ^៶ Ͻ ΡϷ [;] ͼͿͷ ^ϧ Ϥ ϼα <i>Ϙ</i> Ϛ Ͻ ^ͼ Ϟͷ [;] Ϥϲ Δ <i>κ</i> ĹϿΠ [;] [;] ϧϷϷ [;] Ϸ [;] Ϲ Γ ^ι [,] Δ ^κ .
Minister Ehaloak, we just heard from Nunavut Tunngavik in terms of their suggestions or their concerns with the bill, and on page 6 of your opening comments you state that treating privately owned lands across Nunavut the same way as Crown lands is a not reasonable approach. I would like to give you a chance to explain why you have made that statement	Γσ՝Ϲ Δ [;] ϧ·ϿϤ [;] , Ͽ ^ͺ ͺϧϐ ϧϐ [,] Ͽ [,] [;] ϧϿ [,] [,] Ͽ [,] Ͱϲϧ [,] δ [,] ΔοϤͼ [,] Ͻσ [,] Γ [,] Δο [,] Δο [,] Δ [,] ² ² ² ² ² ² ² ² ² ²

that this is not a reasonable approach. Minister Ehaloak.	ϹΔLᠲᡆ᠊᠊ᢂ᠋ᡩ᠋ᢐ᠉᠋ᡋ᠉᠘᠅ᢆ᠋ᡁ᠉᠕᠙᠋᠂ᡏᠳᡃᢗ᠊᠘᠋᠋᠖ᡃᠣ᠍ᢃ᠉
Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Through you, I would ask Mr. Ahlfors to answer your question. Thank you, Mr. Chairman.	ϷኈႱኆኈ፞፟፟፞፞፞፞፞ኈ፞፟ ፞ኁ፞፞ፚ Δና፟፟፟፟፟፟፟፟፟፟፟፟፟ጜ Δ ሃዊϷϹʹჼ . ዻኈ፟፟፟፟ሰበךጔበና Γʹር ዻ፞፞·፟ቓ፞፞፞፞ጞ፞ ዖϷና፞፞፞፞፝፝፝፝ ⊲ለኈ፟፟፟፟፟፟፟፟፟፟፟ሰ፝ዀ፟፟፟፟፟፟፟፟፟ ና. ና፞፞፝፝፝፝፝፝፝፝ ጘ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟ ዾ ^ֈ ረዾዾ፟ና
Chairman (interpretation): Thank you. Mr. Ahlfors.	Δ•٢<Ϸ<ና ••: L'ዉ. ΓʹϹ ଐ·ຯላ ^៶ .
Mr. Ahlfors : Thank you, Mr. Chairman. The current regime for Crown lands in Nunavut, which is not changing with Bill 55, is that the Crown does not pay taxes at all under the <i>Property Assessment and Taxation Act</i> . However, if the Crown leases the land to someone else, for example, a company that puts some sort of business on there, then that business has to pay both the tax on the land and the tax on the improvements on the land. Basically the Crown is not ever liable for any taxes. This also includes if the Crown builds its own buildings on that land, then the Crown is also not liable.	ά· % ላ· (ϽͺͻϸͺϿͺϿ;;;ͼ; ά· ⁶ « (ϽͺͻϸͺϿͺϿ, ά· ⁶ « Δ. (Ͻͺ ²), ¹ ά· ⁶ « Δ. ¹ α.
The result would be, if we treated all private property in Nunavut the same way as Crown lands, means that if you own property in Nunavut and you put improvements on it yourself, you're not paying any tax at all because that's what the Crown does, and that is why this an unreasonable result because the whole point of property tax is that it's paid. The Crown has specific exemption for paying property taxes, but it would be unreasonable to give a similar exemption to every single landowner in Nunavut because then the government would be collecting very little taxes at that point. Thank you, Mr. Chairman.	CΔLϚ Ϥ [®] Γσ [™] Δ ^L ₂ ϚΡ [™] Cልσ [™] Ċ ^ψ / ^j ¹ / ₂ ¹ ¹ / ₂ ¹ ¹ ¹ / ₂ ¹ ¹ ¹ / ₂ ¹ ¹ ¹ / ₂ ¹ ¹ ¹ / ₂ ¹ ¹ ¹ / ₂ ¹ ¹ / ₂ ¹ ¹ / ₂ ¹ ¹ / ₂ ¹ ¹ / ₂ ¹ ¹ / ₂ ¹ ¹ / ₂ ¹ ¹ / ₂ ¹ / ₂ ¹ ¹ / ₂ ¹ /2/ ₂ ¹
Chairman (interpretation): Thank you. (interpretation ends) Thank you for clarifying that. Mr. Lightstone, you might have time for one question before the end of the day. Mr. Lightstone.	Δ•/ኆϷር· ຍ: L'ዉ. (ጋኣኦበJና) ናਰኑବୁርኮጋ ጋየተፈጭተበቴዕልው.

Mr. Lightstone: Thank you, Mr. Chairman.	ዾፚናታጏ፞ ፟ : (ጋ፟፟፟፟፟፟፟፟፟፟ትበJና): ፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟
It's kind of a complex issue. I'll try to bring it	᠕ᢣᡅ᠋Ͻᢣᡃ᠋᠘᠋ᡅ᠌᠌Ď᠋ᢆᢌ᠘᠋ᡗ᠋᠋᠋ᡶᢆ᠆ᡆ,᠋᠋ᢣ᠋᠋᠋᠋᠋᠋᠋ᢞ᠋᠋᠋᠋᠋᠋ᢙ᠋᠋
up tonight and maybe we can continue on that	ᡖ᠋ᢣᡗ᠈ᢣᢉ᠋᠒᠆ᢞ᠊ᡅ᠋᠋᠋᠄᠖᠘᠘᠘᠘᠘᠘
line of discussion tomorrow.	
The major issue that NTI has brought forward is the fact that under the current proposed amendments included in Bill 55 is the fact that liabilities for any arrears will be placed on designated Inuit organizations. I agree with	ለዛሬሲዮሩኈ ወዲጅና ጋ°ጐሀልነያትውና ኣኈየርኦሩኈ ኣኈየርኦፖሬጐሬና, ሬኈፈ ጳኈየቦላዖርኦተና, ለኄዮኦቦጔሀ ሬሮሁኣኈ 55, ርሬኄ ጳዮዽታሲላኄጛኇኈ ጳዮሮካሲኦኦኆ ሏወልና በΓኈዮቌና ጋσኦኦσኦኣኈሬር. ጳኈቦኄስቦኑና
NTI; I would hate to see money come out of Inuit orgs' pockets to pay any arrears owing from mining companies.	ውቂዎና ጋ°ኈሁልၿኇና ዸ፞፞ዹዾኯኇ ዸ፟ዹዾኯሏጋፚ°ዹ፧፞፞፞፞፞ዸሁኯ፝ ^ዹ ዮ⊩୮ሁኯኇ ዻዮቍጜጋ፧፞፞፞፞፞ዄ፞ጜዾና, ፚፚፚና በ୮ነፅበ ^ኊ ቦና ዾኯናናσ⊲ኈበኯ፟ኇ፟፟ኇዻ፝፝፝፝፝፝ኯ፟ጜጜኯ፟ጜኯዾጚኇዾ.
I have a question with regard to the current <i>Property Assessment and Taxation Act</i> legislation, specific to the section on assessed owners. Section 19 of the current Act states that under the title "Parcels," if you're looking at that now, "Except as otherwise provided in this section, a parcel must be recorded in an assessment roll in the name of (a) the person registered under the <i>Land</i> <i>Titles Act</i> as the owner of the fee simple estate; or (b) at the request of the owner, an agent designated by the owner who is satisfactory to the Director."	
And then section 20 continues on with "Improvements."	ዹ፞፞፞∖⊳∩∿ሁ 20 ⊳'₺ ^ቈ ፖደሊካጋσ, ፟፟፟ጟፈ [®] &⊳σ⊳σ∿ບ⊇ና '፟፟፟፟፟ኈ፟፟፝፝ሁጔና.
My question is: under section 19 of the current Act, would designated Inuit organizations be able to submit a request that an agent be designated to be recorded under the assessment roll? Would the mining companies themselves, upon request of DIOs, be able to be recorded as under their name in the assessment roll? Thank you, Mr. Chairman.	ዻለ፨ሀበቦሁሮ, ሲ\ኦበ∿ሁ 19-୮ ቪ°ዉ Lሮሁነሀበቦታናበ°σ. ሮካሀላ ΔወΔና ሲጋዉ∆ჼኦር ኦ/ Lሩና በΓነሀበ∿ቦና ጋት/ና₽°ዉናታዀሩና ሮ°ዉ ሥሁኈጋሏኦቦታኦተ፨ ር«ዊσ ላበሮኦጐር ኦላσ ኦታናነσላኈስናጏዮራና ሲ°Γσዀ ሮካሀላ ΔወΔና በΓነሀበ∿ቦ°σና ጋካ/ናኪታኦጋቦኑ. ላበነቴኈበር ኦካሪዮዉናታዀሩና ር«ዊ ለነሀሰና ነይኦትኣኈርኦσ∿ቦበታና? ነሀታ°ዉΓኑ, Δኮ/ «ኦርጐ.
Chairman (interpretation): Thank you. Mr. Ahlfors.	Δ•/ペÞር ••: L'ם. Γነጋ ላ፞ [፡] ፇላካ.
Mr. Ahlfors: Thank you, Mr. Chairman.	፭·ፇ⊲ኁ (ጋኣትበJና): ^ና dታ°ዺ广፟ ^ኈ , Δνረペ⊳ር፞ኈ.

To answer that question, the first thing I'm going to say is to define what an agent is in law. An agent is someone who acts on behalf of someone else. When an agent acts on behalf of someone else, they bind that other person. If, for example, a landowner were to name an agent in this manner, that agent would be acting on behalf of the landowner and anything the agent does binds the landowner legally.

Yes, the Inuit orgs could request that the mining company be named as their agent, but in that situation, anything that the mining company does in that capacity would bind the Inuit organization because of that agency relationship. That's how an agent works is an agent is a representative of the principal who is appointing the agent. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) That's going to conclude our questioning for today. This hearing will continue tomorrow, but before we break for the evening, I'll give Minister Ehaloak a chance to comment. Minister.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. I would like to go back to Member Qirngnuq's question regarding the RFP for the contract for the assessments. He had asked where the process was, and the request for proposals was closed and the contract was awarded on February 4, 2021 and it's a fiveyear contract and it's with the Qikiqtaaluk Corporation. They provide annual assessment services, certify assessment rolls, issuing notices of assessment, and which is all public information. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Thank you, Minister. The meeting will continue tomorrow morning beginning at 9 a.m. PP_J
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Before we break, the Committee is happy that all of our witnesses have had the chance to speak. For tomorrow's meeting, we would like to remind witnesses, wherever possible, to keep their cameras on in order to make the switching smoother for the technical staff, and so that's for tomorrow morning.	ውጭbこሥ°ችቦ° ምናበም, bበLትናረና ነdልላሥ>ና ርካሪ ላር የምትብቡ ላለጭሥኑር ሥንትንምሥር እና የድረግ የሚንግር የምንግር የምንግር የመንግር የምናር የስግር የምናር የምናር የምናር የምናር የምናር የምናር የምናር የምና
(interpretation) Our meeting will reconvene tomorrow morning at nine o'clock. Enjoy your evening and we will see you again tomorrow morning.	(ϽϞϞႶϳჇჼႫჼჂჼ) Ϸʹᡄᡃᢦᡏ ᠑᠊᠋᠋ᠴᡏᡃᢦ<ና ᲮᲘĽ°σႢᢣᢟ᠋ᢄᡃᡕᡝᠦᡏ᠋᠋᠋᠋ᢐ᠋ᡔᢪ. Ϸᠴ᠋᠋᠖ᠻᠠᡏᠮᡐᠯ᠅ᡔᠨ Ϸʹᡄᡆᡃᢗᡄ᠉.
>>Committee adjourned at 17:00	لرـــُ۲۵\کال۵۵: ۲۶:۵0م ، ک۶≼۵۸Lک