# Standing Committee on Legislation Hearing on Bill 55, An Act to Amend the Property Assessment and Taxation Act Iqaluit, Nunavut June 24, 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

Lclcጢσ钻 b∩Lትናċና

b∩Lσኈና ለነፈበቦኄЈ Lclኈ 55, Lclኈ

፭ኈዖቦ፭ኈርኦናሇኌЈ ለናፅበናሬቪና
የb▷ት∖ኈር▷σኈՐር ፭ၬጔ Ċካቫታ∆σኄЈና Lclኈし

Δኄጏ∆ና, ዾሲ≫ና

√σ 24, 2021

## LCUCDIO D<

⊃σ ⟨⟨√√⟩
 ⟨□ ⟨√√√⟩
 ⟨□ ⟨√√√⟩
 ⟨□ ⟨√√√⟩
 ⟨□ ⟨√√√⟩
 ⟨□ ⟨√√√⟩
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√
 ⟨□ ⟨√√√</

### Διροσράριο

#### JY\$c:

፭°ጋጏ በ⊲∟ ለ፫< ⟨ፚ፭° አ∆៨፟>ᠨ አĊ ⟨८°ሰ⊾ ጋጏじጜ⁰

#### $4V_{c} + CD4c$

ĊL' 4'94', ϽΡΙ4™Π°ΠλΡΒΔ°α™),

LCU™Cπλ™d', LCUCπλ™d'

P4° 4'Y)5', 4™U+™b™, ΔαΥ4™ Δα9ΓΔ

ÞΥ5™σ4™Π™d' b)">

ΔΕ™ <'Ċ', Ϸ™b>"+Δλ"Lπ™, ΓΔΥ

LCUCπλ™d' 4"Öd Δປ΄ ÞΥ5™σ4™Π™d°Δ°

Ċ° b"\", Ραργσπσ"

Δυ+™Π™U

Π4π ĊΛ°, 4ΦαΓηλ, Δα9Γ 4'C«δ»,

ᠵ᠙ᠳ᠐ᠳ᠙᠘ᠳ᠘ᡢ᠙ ᠳ᠘᠘ᠳ᠘ᠳ ᠳ᠘ᢣ᠙᠐ᠳ ᠬ᠘ᠳᠳ᠘ᠳᠳ᠘ᠳᠳ

ለት(በና%) ፓርሊውነΊና Гσ\C 6\% ቦር\, ጋየJላ%በናበት ውዉሮሊውናΊና ላ나ጋ Resources, Nunavut Tunngavik Incorporated

Tom Hoefer, Executive Director, Northwest Territories and Nunavut Chamber of Mines

Kilikvak Kabloona, Chief Executive Officer, Nunavut Tunngavik Incorporated

Aluki Kotierk, President, Nunavut Tunngavik Incorporated

Pat McNamara, Vice-president, Taxation, Agnico Eagle Mines

Andrew Moore, Manager of Government Relations and Public Affairs, Baffinland Iron Mines Corporation

Martin Plante, Vice-president, Nunavut, Agnico Eagle Mines

Kyle Seeley, Deputy Minister of Community and Government Services

>>Committee commenced at 9:01

Chairman (Mr. Main)(interpretation): Good morning. Welcome to the meeting of the Standing Committee on Legislation. First of all, Mr. Qirngnuq, can you say the opening prayer, please. Thank you.

>>Prayer

Chairman (interpretation): Thank you, Mr. Qirngnuq. The purpose of our meeting is on Bill 55. Someone wants to clarify what was said yesterday. Minister Ehaloak, I now give you the floor to make clarifications.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. Good morning, Members and invited guests.

Before we start today, I want to acknowledge the benefits of discussing Bill 55 in this format and thank the Committee for inviting us here.

As a government we have been consulting on this bill for quite some time and appreciate it ለ⊏ሲነ⊀በነ\ውና, ውሲያና ጋ°ኄሁልነፅና Ċ፡ ዘ⊳ፊዎ, ጋዖ⅃⊲ነግናበነት፡∟ሲኑ, ውሲና∤⊲ናГ ውሲያΓጋ ▷ታናናσ⊲ነነበነፅና Խጋነትነፁበሶነፅና

₽ლ% % 10<>>¢ % 10

﴿ ١٩٠٤ كَامَ, ﴿ ١٩٥٤ لَ ﴿ ١٩٥٤ كَامَ الْمَا الْمَالْمَا الْمَالْمَا الْمَالْمَا الْمَالْمَا الْمَا الْمَا الْمَا الْمَا الْمَالْمِ الْمَا الْمَا الْمَا الْ

LN° <ċ°°, ላ°ሁላ%b< ጋʻ፫ላ, ውሲዎ°, ላ'Ġd ΔJʻ Þ}ና°σላ%n°

bΔť ᡤᡕ, ᠴᡆᠸᠲᠴ ს᠙᠘ᢐᠲᠴᡃᠴ ΛΥᠬᠺ᠋ᡃᡐϽᠸᡎ᠋ᠦᠮ᠘ᠺ᠘ᠵᢕᠺ

*>>b∩L≀Ր₫Ⴊンჼ 9:01」₫ႪႶჼጔᲐ* 

シンゲイやつく

**Δ<sup>6</sup>/«ΡC<sup>66</sup>**: L'α Γ<sup>1</sup>C <sup>1</sup>P<sup>16</sup>ህ<sup>16</sup>. Δ<sup>1</sup>C<sup>16</sup> CΔL LCU<sup>16</sup>U<sup>16</sup> 55 Λ<sup>1</sup>2ΠΓ<sup>1</sup>2J bΠLU<sup>1</sup>C. Δ<sup>1</sup>C<sup>16</sup>U<sup>16</sup>D<sup>16</sup> α ΔαΔ<sup>1</sup>Δ<sup>16</sup>Δ<sup>16</sup>L<sup>16</sup>U<sup>16</sup>L<sup>16</sup>U<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup> Δ<sup>16</sup>Δ<sup>16</sup>Δ<sup>16</sup>Δ<sup>16</sup>Δ<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>D<sup>16</sup>C Δ<sup>16</sup>D Δ<sup>16</sup>C Δ<sup>16</sup>D Δ<sup>16</sup>C Δ<sup>16</sup>D Δ<sup>16</sup>C Δ<sup>16</sup>C Δ<sup>16</sup>D Δ<sup>16</sup>C Δ<sup>16</sup>

ለቦ⊲∟▷ጐቦ°σ∩°σ ▷ʻċ™ ▷ʻ6▷ዖ′6₽Lσ⊲ናL ΔЬ√ПՐ√°៤™С™Г°σ™ L⊂Մ™™ 55 √L 切≻°ФГ°ЮГ БПЬҮСС ¹Ь∆ЫХУЬЧСС.

U≪LP°⊃C 9b>PAC967L°C 9bo9 Δ/L968P°L°C9 C°C LCU55 4dσb°CPC°D59 4°L 9b>L4U9 is important for Committee Members to also hear directly from the organizations most impacted by this legislation. This is true when issues are sensitive and complex; landownership and taxes certainly are. This is especially true when stakeholders bring very different perspectives to the issues, like who should pay taxes.

Much of yesterday's dialogue was consistent with what we heard during our consultations while preparing Bill 55. This makes me feel good, not because there are concerns, but because it reinforces to me that Inuit organizations have had the opportunity to engage and contribute their views, including their concerns. As a result, there were no big surprises with the arguments and messages raised to the Committee yesterday, no surprises, but a few inaccuracies. I would like to correct a few of the more significant inaccuracies for the benefit of the Committee.

It is important that Members as well as others listening today better understand a few more very important takeaways about Bill 55.

First, one of the ideas suggested yesterday is that Bill 55 proposes to transfer tax liabilities and risks away from mining firms and plans to move these risks over to Inuit organizations. As presented to the Committee, it came across as Bill 55 is trying to shift responsibility of paying taxes away from those leasing the land and over to the landowners. It was presented as if responsibility as a landowner is something new in Nunavut. This is not the case. The responsibility for landowners to pay taxes is not new. It has existed since the beginning of Nunavut and it existed in the Northwest Territories when the *Nunavut Agreement* was signed.

Article 22 of the *Nunavut Agreement* establishes that Inuit-owned lands are taxable

'ቴፊቴ ለ፡Lռ▷፡Ls, ხበLአናċና▷ቴ ጋኣዖቴልቴቴር በΓነժበቦታትቦቴው በΓ▷ժσσċቴ ላናጋቴር▷σ▷ኣቴርሊናጋውቴ Lcሁc▷ኄፚሖናጋጔቴ. ሮቴልሬቴ ሖርሖቴህ፡Ls CLቴላ ጋዖዖታናውበቴልቦና ውልልጌ ሮቴቭጌ ጋዖዖታናውቴቦኒLCልሬቴ. CLቴል ሖርናበላ!Lռናጋቴ CLቴላላ ላ▷ሬናበኦዖፌታልና ልዮኒቴንዖፌታልና ላንኦሶቴቦናጋውቴ ልፖኒቴቴክበቴጋና ቦቴላፊኄ ላዖቲቴዮርቴጋናቴሊላናቴኒኒቴኒና ሮቴፖውቴ.

in certain circumstances, including when they are outside municipalities and have commercial improvements on them, as mines do. While Inuit-owned lands are taxable under the *Nunavut Agreement*, they are taxed under the laws of general application, which must apply to everyone in the same way. When it comes to property tax, the current law of general application, the *Property Assessment and Taxation Act*, already says that landowners are the assessed owners for the purposes of taxation.

Bill 55 does not transfer any more risks to Inuit organizations than what already exist. Instead what Bill 55 does is to clarify that Inuit-owned lands will only be taxed if the circumstances allow for in the *Nunavut Agreement*. This was already happening in practise, but not having it in the Act makes these rules more difficult to administer.

Actually there is even a set of circumstances where Bill 55 proposes a change that could reduce the tax liabilities of Inuit organizations and other landowners, specifically in cases where they only own surface rights. We added this clause to Bill 55 after listening to Inuit organizations.

Bill 55 does not change any other existing legal and financial liabilities to Inuit organizations or other landowners.

Second, I would like to touch on one of the parts of the bill that raised questions yesterday, which was clause 48(10). One of the concerns we heard was that this clause might create retroactive tax liabilities back to 1999. I can assure Members that this is not the intent or the case. This clause will not only result in the government sending out new notices of assessments for past years nor does it allow us to change notices we have already sent out. This clause does not allow us to come up with new or different tax rates for

AC~UJ, NGYPDDF HALCA YCÖGYC

ALJCOM PAPTON PATON

ALJCOM PAPTON

ALJCOM PAPTON

ALLCOM PAPTON

A

years gone by.

Instead, it relates to another of the clauses we are proposing, which states that property tax revenues must go to support local government services and improvements, like funding Nunavut's hamlets, district education authorities, and schools. This is a requirement of the *Nunavut Agreement* and is something the Government of Nunavut has been doing since 1999.

We are proposing in Bill 55 to make this requirement as clearly stated in law. This is an example of how Bill 55 better aligns with the *Property Assessment and Taxation Act* with the *Nunavut Agreement*. Subclause 48(10), the retroactive clause, confirms the proposed change to the law on paper going forward does not reflect a change in government practice to date. Together these clauses say the government has been using and must continue to use property taxes to collect for the purposes allowed under the *Nunavut Agreement*.

Third, we heard Bill 55 is illegal because it tries to amend the *Nunavut Agreement*. Bill 55 does not do this. Bill 55 does not try to do this. As an Assembly we cannot amend the *Nunavut Agreement*. What we are trying to do with this bill is to ensure our territorial legislation aligns with the *Nunavut Agreement* and to clarify certain aspects of the law as it relates to the *Nunavut Agreement*.

This bill also proposes other changes related to the administration of our property assessment process, like how we manage complaints. These are, perhaps, more boring issues but are important improvements to the existing Act nonetheless.

Thank you, Mr. Chairman, for the opportunity to speak this morning to some of the ideas we heard yesterday. These are complex issues  $\sigma \supset \sigma \Delta_{\ell^p} / J C D / \ell_{\ell^p}$ .

ϤͰϹϹϷʹͽ ϤʹϽϤσʹϧͼͳͰʹͼ ϤͰϤϼͼ ΠΠϚʹͼͰͿϲϭϲͰͿͼ ϽʹͱϔʹͼʹΠʹϼͼ. ϹϹͼͿϤ ΛʹͼͿΠͼͿͼ ϹʹͼͰͿϼͼ ϤϷϹϷϹϷͰͼ Ͻʹϛʹͼ·ΠϹϷͰϲͺϤϲʹͼʹͼϲ ΛͰͼʹΠϚϷΠϼͼ Ϥʹͼ·ϷΓϤϲϭͼϷͰϼͼ, ϼͼ϶Ͼ ΗϤϹϲϼͼ, ΔϲʹͼϭϤʹͼϽϲϲϧͰͼͿʹͼͼ ϷΠϹͰϼͼ ϤͰϹ Δϲʹϧϐʹϼͼ. ϹΔϹΔΓϤʹͼϧͼ·ΠϹϷͰͿϲʹͼ ϼͼͺϷͼ ϤʹͼϲͼͰͼͿͼ ϹʹϯϹʹ϶ϭϷͼ 1999Γϭͼ.

2<sup>1</sup>√γ<sup>1</sup><sup>1</sup>0<sup>1</sup>√γ<sup>1</sup>6 55 CL<sup>1</sup>α α\_αΔ<sup>1</sup><sup>1</sup>CP<sup>1</sup>Πα<sup>1</sup>σ<sup>1</sup>σ<sup>1</sup> CΔLΔΓα<sup>1</sup>b<sup>1</sup>σ<sup>1</sup>π LCU<sup>1</sup>NJ<sup>1</sup>. Ċ<sup>1</sup>α C<sup>2</sup>Q P<sup>1</sup>OPP<sup>1</sup> <sup>1</sup>bΔ<sup>1</sup>π LCU<sup>1</sup>√<sup>1</sup> 55 LC<sup>1</sup>Πα<sup>1</sup>σ<sup>1</sup><sup>1</sup>√γΔγγηΔ<sup>1</sup>σ LCU<sup>1</sup>Γ<sup>1</sup> Δαβ<sup>1</sup> α<sup>1</sup>Γ<sup>1</sup>ΓΩ<sup>1</sup>Π<sup>1</sup>Uσ<sup>1</sup>ΓΓ<sup>1</sup>. Δα<sup>1</sup>σ<sup>1</sup>σ<sup>1</sup> Δαβ<sup>1</sup> α<sup>1</sup>Γ<sup>1</sup>ΓΩ<sup>1</sup>Π<sup>1</sup>Λ<sup>1</sup>ΓΩ<sup>1</sup>π ΦαΓΩ<sup>1</sup>Ασ<sup>1</sup> αααα<sup>1</sup>Ω<sup>1</sup>ΓΩ<sup>1</sup>π ΕΔΙΔ<sup>1</sup>σγα<sup>1</sup> αααα<sup>1</sup>π<sup>1</sup>Ω<sup>1</sup>π URL<sup>1</sup>σ<sup>1</sup>σ<sup>1</sup>π ΔΡασλ<sup>1</sup>λασα<sup>1</sup>π<sup>1</sup>Ω<sup>1</sup>π URL<sup>1</sup>σ<sup>1</sup>π Δα<sup>1</sup>π Δα<sup></sup>

Λ°υ
Λ°υ
(4)
(4)
(4)
(4)
(4)
(4)
(4)
(4)
(5)
(4)
(5)
(5)
(6)
(6)
(6)
(7)
(7)
(8)
(8)
(9)
(9)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10)
(10

Pa  $4/^{2}$ LTY% 500%  $<\Delta$ <<br/>  $<\Delta$ <br/>  $<\Delta$ 

ʹͼͿϧ·ʹϼͺϹͼͺ ͼϽͼϪͼϽϪϹϭͼϼͼͺϧͺͺϒϗͺͼͼϽϹͺϪʹϚʹϧͼ ϽϧϲϷͼϹͽͼͺϪϧϥͶϲʹϽϲͼͺϽϧϧͼ϶ϧϲϝϹϪϲͼ ͼϘϷϹϯϥ and it is important for the Committee Members to walk away from this appearance with an accurate understanding of key issues. I look forward to continuing this dialogue this morning. *Koana*, Mr. Chairman.

Chairman (interpretation): Thank you, Minister. (interpretation ends) Just for all the witnesses, it's the Committee's intention that at the end of this hearing, we will be inviting parties to submit supplemental submissions to the Committee, if they would like, in writing based on testimony at the hearing to clarify and/or rebuttal any arguments that have been made, so that opportunity will be provided.

(interpretation) Before we proceed to questions, perhaps we can get clarification. (interpretation ends) We have two items from yesterday's proceedings that the Committee would like to get clarification on. The first one is for Agnico Eagle, so I'm looking at the computer screen.

The Member for Gjoa Haven asked witnesses from Agnico Eagle to clarify a statement made on page 3 of their submission. The statement indicated that "The issue of the payment of property taxes is not included in the leasing arrangements for our different properties." Member Akoak asked why that is the case and I'll now invite Agnico Eagle to provide their response to Mr. Akoak's question. Mr. Plante.

**Mr. Plante**: Thank you, Mr. Chairman. The property taxes are additional to the other agreements with the Inuit associations, so it's over and above the royalties and fees that we're paying on those agreements. That was the intent of that statement.

Chairman (interpretation): Thank you. (interpretation ends) Maybe just to clarify that, in the opinion of Agnico Eagle, I am interpreting that the current arrangement is

 Δ\*L
 Λ\*L
 Δ\*L
 Δ\*L
 Δ\*L
 Δ\*C
 Δ\*C</t

**Δ৽γ<βC\***: L'a Γσ'C. (Ͻ'λρηJ')

▷'bn4°)\*\*

'c' 'bb>Lσ4°\*

'c' 'b' | 4σ4°\*

'bΔ'Π'β' 'σ7LJ' | 6ΠL7'

'bΔ'Π'β' σ7LJ' | 6ΠL7'

'c' -2Γ' a a a Δ\*'γ'Π4"

'βΔ'Π'β' σ7LJ' | 6ΠL7'

'βΔ'Π'β' σ7LJ' | 6ΠL7'

'βΔ'Π'β' σ7LJ' | 6ΠL7'

'βΔ'Π'β' σ7ΕJ'

'ββ' σ7Ε

▷%/%)
 LCLC>%∩%
 ΔΛΛ
 ΔΛΑ
 Δ

**<ċ°** (Ͻʹ៶ϟႶͿʹ): ʹϭͿϧ·ʹͼͺͰͼ, ΔͼϟϘϹʹͼ. ΛʹϭͿʹʹͼͺʹͼʹͼʹͼʹͼʹͼʹͼʹͼʹͼ ϭʹʹϹͼͰϳʹͼͺʹͼʹͼ ϭʹʹϹͼͰϳʹͼ ϭʹʹϹͼͰ Ϲ ϷʹϹͼ϶ ΑϹϹϷʹϹϭͿͰϹ. ϹΔͺͰͼ. ʹϭͿϧ·ʹͼͺͺϷϧϧϲʹͼ, ΔͼϟϘϹʹͼ.

satisfactory in your opinion in that there is no need or there hasn't been a need to include the issue of the payment of property taxes in your leasing arrangements. I'm just looking for a confirmation that this is something that you're satisfied with. Mr. Plante.

Mr. Plante: That is correct, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Thank you. The second item for clarification, when the Member for Tununiq asked for an update, this is for the Minister, the Member for Tununiq asked for an update on the status of the government's request for proposals for property assessment services, the Deputy Minister indicated that the contract was awarded in February of this year to the Qikiqtaaluk Corporation, and as of last evening, the notice of award had not yet been publicly posted on the department's tenders website. Can the Minister clarify when the formal notice of award will be publicly posted? Minister Ehaloak.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. I thank the Member for his question. The notice will be posted once the contract has been signed with the company. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Thank you. You have Committee Members who keep a close eye on that website and we were given the impression that it was public information, so thank you for clarifying that.

(interpretation) We will now proceed to Members' questions and going first is Mr. Lightstone.

**Mr. Lightstone**: Thank you, Mr. Chairman. My questions are for the Minister. One of the purposes of Bill 55 is to abolish the Territorial Board of Revision. In the Minister's opening

 $\dot{a}$ -LP+7,  $\Delta$ %-C  $\Delta$ -LP+ $\dot{b}$ -U-C.  $\Delta$ C- $\dot{b}$ - $\Delta$ -C- $\dot{b}$ - $\dot{b}$ -C- $\dot{b}$ -C-

**<ċ°** (ϽʹͻϒΛϽϲ): Δ΄, ϒϹͺͺͺΑͼϒͺϘϹʹͼͼ.

**Δ•γ«ρς»**: L'a. (ϽϞΛησ) 'dϧ·αϳ·. ΔΔ<<br/>
α\_αΔ<sup>6</sup>Cρρα'dϧ<sup>6</sup> Lcucp<sup>6</sup>η Daσ'J'<br/>
αΛης ρ<sup>6</sup>νυ 'bαΔς<sup>6</sup>υς-1<sup>6</sup>υ 'b<br/>
Ͻϧ<sup>6</sup>ηCρυμ<sup>6</sup>μο ρα Γσ'CJ' Ͻ<sup>6</sup><sup>6</sup>υκ<sup>6</sup>. Daσ<sup>6</sup><br/>
Lcucp<sup>6</sup>η<sup>6</sup>υ 'bαΔς<sup>6</sup>υς-1<sup>6</sup>υ 'b<br/>
'bρλμ<sup>6</sup>ς υαμ<sup>6</sup>σ Σγάηγμος<br/>
'bρλη<sup>6</sup>ηρυγ<sup>6</sup>Σας Λ'dησ<sup>6</sup><br/>
'bρλη<sup>6</sup>ηρυγ<sup>6</sup>Σας Γσ'Cρ<br/>
Δαδ<sup>6</sup>γς ρ<sup>6</sup>Σ<sup>6</sup> ρ<sup>6</sup>Σ<sup>6</sup> Σσγρ<sup>6</sup>65<br/>
αμαδ<sup>6</sup>γς αγάμης γρ<sup>6</sup>ς γρ<sup>6</sup>ς<br/>
αλολ<sup>6</sup>γς αγάμης γρ<sup>6</sup>ς γρ<sup>6</sup>ς<br/>
Δαβ<sup>6</sup>ρα<sup>6</sup>ς η<sup>6</sup>ρ<sup>6</sup>ς γρ<sup>6</sup>ς γρ<sup>6</sup>ς

**Ϥʹ·Ͱϥʹ··ϧʹ··** ʹ϶σ **Δʹ·ϧϽϤʹ·** (ϽʹͱϒϦͿϲ): ʹͼͿϧ·ʹϼͺʹ· ΔϧϥϗϷͺϹʹͼϧ ϤͰϹͺʹͼͿϧϲϲϧϲ ϹϲϲϲϷϧϧ ϤΛΛϲϷͼϧϧϲ ϹϪϳͼ, Ϲʹ·ͼͺͼϧϼϭϧϷϭϧϥϦ ϧͼϧͼϧϲϷʹϲͼϧϷ ϤϽϲϷͼϧͰͿϲͺͺʹͼͿϧ·ͼͼ ͼ϶ϲͼϧϧϧ

 $(\Box\dot{\gamma} + \Box\dot{\gamma} + \Box\dot{$ 

**ϲΔ<sup></sup>ʹ٬Ͻʹ•** (ϽʹͱϒΛͿʹ·): ʹϭͰϧ·ͼͺϹͼ ΔͼϒϭϷϹʹͼ. ϤΛͼͼͿͶ ΓϭʹϹͿͼ ϤͱϹϿ ΔϲʹͼͺͿϲ ΓϲͿͼϯϷͺ 55 ϔͼϧϹϥϽϽϷϥϼͼ ΓϭʹϹϷʹ comments on page 8, she stated that this is to streamline review of initial complaints as the current process requires two layers of quasijudicial administrative proceedings and each layer adds complexity, time, and costs for all parties. Efficiency-wise this does make a lot of sense, but as it exists, the consolidated *Property Assessment and Taxation Act* was grandfathered in from the Northwest Territories in 1999. I'm curious: has the NWT also abolished the dual-layered quasi-judicial administrative proceedings or do they still have the same process? Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Minister.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Community and Government Services is not aware of what the Government of the Northwest Territories is doing, but Community and Government Services feels that this is the best fit for our territory. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Minister. Moving on to my next question on the same topic, clause 48 of Bill 55 provides a number of transitional matters and one of which is that any matter that is currently before the Territorial Board of Revision under the previous Act is transferred on the coming into force of this Act to the director to be dealt with in accordance with the new Act. My next question: as of today, how many matters are currently before the Territorial Board of Revision? Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Minister.

L<Λυθο 8 ΡθΡλθησ Εία ΔΟΡΑΡΑΤίσες Αστουρικτων Αστισθεία Αστουρικτων Αστισθεία Αστουρικτων Αστισθεία Αστισθεία Αστισθεία Αστισθεία Αστισθεία Αστισθεία Αστισθεία Αργορισμόν Αστισθεία Αστισ

**Δ•/ペレር•**: L'a. Гσ\С.

**Δ<sup>6</sup>/ペ>C**<sup>56</sup>: L'α. Γσ<sup>5</sup>C.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. We're just trying to find those numbers; just one moment.

We will find the information and get back to the Member. Thank you.

**Chairman** (interpretation): Thank you. Mr. Lightstone.

Mr. Lightstone: Thank you, Mr. Chairman. Thank you, Minister, for making that commitment. My last question is: what is the Minister's expected timeline for bringing this legislation into force? Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) That's if it were to be passed. Minister.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. It will be subject to approval by this Assembly. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Maybe I'll rephrase that question. It's subject to approval by the Assembly. The next sitting of the Assembly is in the fall, September, and so starting the date at which the bill is passed, how long would it take the department to bring it into force? A year? Two years? Two weeks? I'm looking for an estimation of how long it would take the government to act on this or to bring it into force. Mr. Ahlfors.

Mr. Ahlfors: Thank you, Mr. Chairman. The amended Act does provide for some regulations that would have to be drafted. Usually these would take, perhaps, two to three months following assent. However, due to the election and only having a caretaker government during the election period, those timelines would be pushed by a few months because of the election. Once the government

'bÞ}ታፈኈርናചላ》ና ÞՈናልቦታፈኈሩና L୯७୯୭%በ. 'd৮°೬୮'

**Δ<sup>6</sup>/ペ▷C**%: L'α. Γ<sup>1</sup>C αΔ<sup>2</sup>/2<sup>3</sup>.

**Δ<sup>6</sup>/<β>:** L'α. (Ͻ<sup>ί</sup>λληJ<sup>c</sup>) Δ΄, b</α, b</α. Γσ'C.

**4'%4'** (ጋኒት∩J'): 'dϧ°αϳ', ΔϧʹϨϷϳ'. CΔL d'ͽρΓϤ?Λ Lcuϧʹͽ d'ͽρΓϤͽCϷΓϤʹϧϛϧʹͽϽʹͽ Lcupγ' ΔϲʹϧΓ CiσʹϧΔ Cʹͽρ Lʹ;Ϸ Λʹϧϲʹ϶ʹϧϲ ϤʹϧΓͽCϷϲϷʹϧʹϽΓ ϧϥϒͼϧʹ϶ʹ. ΡγϤσ σραʹσʹϧϲʹσʹϧυϼ ϤʹͰϽ υϤͿϧϤ σραʹαϷσʹϧϲ ΔʹͽϧαΔϧʹͽϽϲ ΡγϤσ Λυρίις Ϲʹͽρϼϲ ʹϧϧϒυϲʹϼϲ ϷʹϧϧϭϲϪϧϧϽϲ. Ϲʹϧϥ has been formed after the election, two to three months would be the expected time to draft the regulations and bring this into force. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Lightstone indicates that he is done. Ms. Angnakak.

**Ms. Angnakak**: Thank you, Mr. Chairman. Good morning to everybody.

What I want to ask a little bit more is about the board of revision. This morning the Minister said that some of Bill 55 is boring, but actually I find this quite interesting, it's quite complex. There are lots to think about and the implications to different parties, but I want to ask a question about the rationale for the proposal to abolish the board of revision, if the Minister can explain a little bit more why the department is going in that direction. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Minister.

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

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

Mr. Seeley: Thank you, Mr. Chairman. Thank you, Minister. I thank the Member for her question and interest in this aspect of the legislation. The Territorial Board of Revision is an appointed board and the number of meetings and the scheduling of.... It's a complaint-driven process wherein any assessed owner submits what's literally called or referred to as a complaint to the board. In order to vet the complaint, the board must convene with its appointed members as well

ᲡᲓᲡᲑ८५๎ᲠᲔ° ८%₱° Ს?₱° ∧ᲖᲡᲙ° ᲑᲖᲡ९ᲓᲡᲥᲠ८Ბ४Ს ᲥᲡᲑᲓᲜᲧᲖᲖᲥᲥᲠᲔᲠ ᲥᲔ८ᲠᲘᢗᲑᲡᲧ₠ᲒᲐᲡᲠ. ᲥᲧᲖᲓᲜᲡ, ᲢᲮᲙᲓᲑᲜᲡ

**Δ<sup>6</sup>/«ΡC<sup>6</sup>**: L'α. Γ<sup>6</sup>C αΔ/<sup>2</sup> CΔL<sup>6</sup>σς<sup>6</sup>L<sup>6</sup>. Γ<sup>6</sup> α<sup>6</sup>δ<sup>6</sup>.

**4'쇼ၑb'ၑ** (ጋጎትበJና): 'dታ°ሲ广<sup>ቴ</sup>, Δ<sup>ቴ</sup>ፖ 《ÞĆ<sup>ናቴ</sup>. ▷'ċၑሪና CL'ፖ.

νας 4Λ%dΛ°b°σ?L°JJ Ċödd bΛLİ
 ν°σ°JΛρΘ°DΔ° ρ°Ċ% Δϲ%Γ° LσυΝρ° 55
 Δ°ΡΦα[LCJ%, ρΘ%υς ΛΓΦΓ°ς αλΠρ°
 Λλαρ°Δης Δλ'LΓΓΦΙς ρω%Θ΄Δης
 ΦΥλΓ°%Γ°ΣΔ°Δ CΦ°ΔΓ° CΦΡΡΑΤΑ ΛΓΡΑΔ°
 ΡλΦ ΛΥΚΟΡΤΓ ΛΌΚΟΡΘΥΡΦ° Γ°Φ° ĊÖΦΦ
 bΛΙΑς ρσ°ΔΟΡΘΥΘ° Γσ°Ο Λ'Ις
 CΔΓ°αΔαΛ'ΙΝΌΚΟ ΦΛΛΘΥ? ΘΡ°Φς
 ΔνΥΘΡΟ΄

**Δ<sup>6</sup>/<br/>
/ (**Δ. Γσ<sup>1</sup>/<br/>
() Δ. Γσ<sup>1</sup>/<br/>
() Δ<sup>1</sup>/<br/>
() Δ<sup></sup>

**Δ<sup>6</sup>/<br/>
(Δ.** Γ<sup>1</sup>C γ<sup>1</sup>C.)

¿c (ጋኣእበሪነ): የd৮°a፫°, Δ°ለየ▷ርና%. የd৮°a፫°」

Γσ°C. የd৮°a፫°%<ና ላለጭdበናቴናσጐሁ L፫ሁርሲኦ

ጋየለሀርባላናσጐሁሙ CLጋLጐሁ L፫ሁጎናጮ. ርጐዕላ

ቴበኒትና ▷°σናጏበጐቦ°ውና በጐዕላጭር▷ትጐህ°ጏበጐ

ቴበኒታናዕ▷ትጐህ°ጏበ°」 ▷°ጏጭለ▷በናቴጭጋበጐ.

▷°σናጋናንቴናጐሁ ለዊ°፫ላለትጐህኆ ቦጐዕጋΔ°ልጭ

ለየዕበናቴጭጋጐ CΔL ▷°σናጏበናቴጭጋጐቦċゅ

ቴበኒትውና ጋσለትጐህኆ. CΔL የዖናናንታ▷σላናጐሁር

▷°σናጏር▷ላታው ቴበኒትና ቴበቦላናቴ/ትህペ-۲ኆ

ርጐዕጔጐሁ በጐዕላጭር▷ለኒተና ላ-Lጏ

as the representatives of the complainant. That exercise takes time to get the complaints fully compiled to review whether they're relevant and appropriate under the Act, if it is something that is eligible for complaint, and I guess the rigours of getting the board to convene to review property assessment complaints just lead to some delays in the vetting of the complaints issued by the people receiving the assessments. The direction is meant to improve the efficiency of dealing with these complaints when they do come in with the subject matter experts who are employed within the department.

The second objective in addition to the efficiencies and having subject matter experts dealing with the actual complaints is to maintain the tribunal and access to the tribunal by anybody lodging a complaint. This will lead to any complaints on an administrative level that are an interpretation issue that might be resolved at the officials' level will be resolved at that level. Any complainant may still escalate and appeal the decision of the director to the tribunal. We see a couple of different benefits to this: one, it will refine the requests and the appeals that are actually being brought forward to the tribunal, and it will actually increase the exposure of the tribunal members to the different interpretations under the Act on the matter of property assessment and it will also refine the number of meetings the tribunal is actually holding to vet these complaints that are indeed appealed after they have been vetted through the staff at the officials' level that would replace the Territorial Board of Revision.

Our strategy is in two pieces: one is to increase the efficiency to get a more timely response to the complainant and the second piece is to mobilize the tribunal to ensure that they're getting more exposure to the complaints that are appealed and escalated to

 $\Delta\Delta^{<}$  $\Delta^{\circ}$   $\Gamma^{\circ}$   $\Gamma^{\circ$ ۵، ۵۲ ۱۳۵۲ ۱۳۵۲ کا ۱۳۲ کا ۱۳۵۲ کا ۱۳۵۲ کا ۱۳۵۲ کا ۱۳۵۲ کا ۱۳۵ کا ۱ P°G'JCD4J6 P4'6@64'4'N6. P°G'J6J'b%<6 ᡏᢏᢎ᠋᠙ᡄᠮ᠘ᢋ᠘ᡶᢛ᠑ᡖᡳ᠘ᡓ᠘ᠾ᠘ᢋ᠘ᡶᠾᢛ᠘ᡶᡳ᠘ ₫<sup>5</sup>°P°CD7DCQC725°D5° 5d°Dσ5°C6. ᠘ᠪᠵᡝᠳ᠙᠘ᢗ᠈᠘ᠺ᠘᠘᠙᠘᠘ᠳ᠘᠘ᠳ᠘ ₫<sup>6</sup>PΓΦ<sup>6</sup>σςγ<sup>6</sup>C≫<sup>c</sup> CL<sup>6</sup>dΦ δ<sup>6</sup>σς<sup>2</sup>CDΥJ<sup>c</sup>  $Cd^2$  $L \subset U^1 \setminus D^1$   $\Delta \subset ^0 \cap G^1 \cap G^1 \cup G^$  $ACDYA^{\circ}$ UYAU PULCĠUL POGS $\dot{}$ CDY $\dot{C}^{b}dQ$   $^{b}C^{c}P^{b}C^{b}L^{c}L^{c}D^{c}D^{c}$  $4^{\circ}$ U $4^{\circ}$ bDD $2^{\circ}$ .

that level. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Ms. Angnakak.

Ms. Angnakak: Thank you. I'm curious to know, when this part of the legislation was presented to or through your consultations with others, if there were any concerns raised over the fact that a director, for example, will have a lot of power, that you're getting away from a board situation because in hindsight when you look back and you wish that the hospital board was still in place and that you wish that the education board was still in place, where people had a chance to put some input in. I'm wondering if you've had any concerns raised over this issue and how you will appease people who may have concerns that the government is trying to hold so much power to itself. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Minister.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. Again, through you, I will ask Mr. Seeley to respond. Thank you.

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

**Mr. Seeley**: Thank you, Mr. Chairman. Thank you, Minister. The notion of replacing any appointed board with staff or officials dealing with it is something that does raise questions and for that reason, throughout the consultation, we have emphasized the objective of replacing the Territorial Board of Revision with the staff review.

Complainants under the Act are complaining, literally, about the assessed value or some of the specifics within their tax assessment. In most cases they're interested in getting these dealt with effectively and quickly to resolve it

**Δ<sup>6</sup>/«>C<sup>6</sup>**: L'α. Γ<sup>1</sup> Ϥ<sup>6</sup>α-<sup>6</sup>b<sup>6</sup>.

**4'a, b, b, b** () ή λη η ο): 'd λ, α ή ο

 $\Delta$ ካ/**<b**Cና•: L' $\alpha$ .  $\Gamma \sigma$  'C.

**Δ•/ペレር•**•: L'α. Γ<sup>、</sup>C , -'.-.

ᠵᠳᠽᠵᢗᠵ᠋ᡊᠸ᠘ᡎ᠙᠙᠙ᠺᡊ᠙᠙ᠺᡊ᠙ᢋᠲᡳᢗᢋᡳᠫᠾ᠙᠙ᠳ ᠘᠙ᢋ᠘ᡊ᠙᠙ᠮᡒᡥ᠘᠘᠙᠙ᢗᢗᢋᡳᠫᠾ᠙᠙ᠳᢗᡊᢢᠫ᠐᠘ᠦ ᠘᠙ᠳᡐ᠘ᢤ᠙ᢗᢗᢤ᠘᠙᠙᠙ᠳ᠘ so that the invoice can be moved forward and processed.

From a transparency perspective, the staff, meaning the CGS staff, would be reviewing those. These are subject matter experts that work in planning and lands. A lot of the complaints that do come in are very often of a technical or an interpretation nature, and our staff have been and will continue to provide that subject matter expertise in the vetting of the complaints that they did do and provide for the Territorial Board of Revision.

As far as the transparency question, we believe that has been addressed by maintaining the option to escalate any issue that is not addressed effectively or to the satisfaction of the complainant can and should in fact be escalated via an appeal to the appointed board that deals with the tribunal board. We do believe we have maintained a level of transparency and increased the efficiency, and hopefully the effectiveness of dealing with complaints on assessments. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Ms. Angnakak.

Ms. Angnakak: Thank you. The next question I would like to ask is for the chamber of mines. On page 11 of its submission, the chamber indicated that Nunavut and the Northwest Territories are the only two jurisdictions in Canada that charge property taxes to remote mines. What types of taxes do other Canadian jurisdictions impose on remote mines? Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Dobbin.

**Mr. Dobbin**: Thank you, Mr. Chairman. Thank you, Member, for that statement. In other jurisdictions, most property taxes aren't

CLºdd বዮርገናበንረበውና ወርጭbA

**Δ<sup>6</sup>/«C<sup>6</sup>**: L'α. Γ<sup>1</sup> ⊲<sup>6</sup>α <sup>6</sup>b.

**Δ<sup>6</sup>/<br/>
(<sup>6</sup>/<sub>2</sub>)** L'α. Γ<sup>1</sup>C ĊΛ<sup>6</sup>.

charged on mines because most of the infrastructure is already in place by the provincial governments, whereas here in Nunavut, the [entire] infrastructure has to be paid for directly by the mines themselves. They get taxes from other sources like payroll taxes, corporate taxes, and that sort of thing, so they don't really need to charge that property tax and it's not really a high cost anyhow because all of the infrastructures are put in place.

Maybe our president can elaborate on that if it is okay, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) Go to Zoom, Mr. Armstrong.

Mr. Armstrong: Thank you, Mr. Chairman. Thanks for the question. I think that Mr. Dobbin touched well on that. The property tax that's payable on mines in the Northwest Territories and Nunavut is really just an extra tax. It's an additional cost that mining operators in the territories pay, that if they were operating in a different jurisdiction in Canada, they would not have to pay for the reasons that Mr. Dobbin outlined in terms of services and so on. The other variety of taxes and so on that are payable in the two territories are very similar to what would be payable for a mine in one of the provinces in terms of corporate taxes, fuel taxes, and royalties as well. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Ms. Angnakak.

Ms. Angnakak: Thank you. Thank you for your responses. Just along the same lines, the chamber also indicated on page 12 of its submission that "Property taxes are generally meant to help pay for government/community services, but in Nunavut, mines must provide their own municipal and community

 Δσ'σσσίο Πως ἐνἰντο Θος Υρισς
 Clod

 Δσ'ς υρηγος Κανικος
 **Δ<sup>6</sup>/′<br/>
/ (ጋጎ/**ትበJና) 'bሲር▷ሃ<sup>6</sup>ďጋር Γ'ር / (ጋና<sup>6</sup>.

**ሳ፡/ጋና**% (ጋ፡\>በሀና): 'dሃ°ഫቮኑ, Δ৬/ペ▷ር๋ቱ.'
'dሃ°ഫቮኑ ላለጭሰበ°ውና. Γጎር ርለ°
▷ኁቴናርጐፙተΓሃጐሁ, ርጐላላ ለኅሰበውና ርጐታንንስና
ላቦ፦በላኄቴ/ጐህተር ኦሃናናውላናል°ውና, ሳቴሎቴዮውላሀና
ርጐታንሎቴዮንብኦና. 'ቴሎቴዮውላሁ ላቦ፦በላኄቴ/ተውንተሎ
ኦሃናናውላስና. ላውርዉታንበ ላታላው ቴዉርΓ,
ርΔLΔሎቴሃ፦ግና ኃበት ላቦ፦በላጋሁን፦ግናንና. Γጎር
ርለጉ ኦኄቴናርጎርቦና, ርርቃላላ ለአናታናኦስና
ላጋΔ°ዉኦዊሶኁውግቦና ለንተርኦዮ ጋበት. ላታላጎርኦጐ,
ርጐታንንርኦዊተናጐ ላቦ፦ቦላኄቴጐታው ወዉናበላΓ.
ላንኦጋΔ°ዉ<ጋጋΔ°ዉናΓሃጐቦና ኦሃናናውላጎልና
ለጐጋቦና ርጐላዉው ሁዊኒኄቴልኦላው ቴዉርΓ, ርጐታውና
ላላ>ስላኮላውና, ΔጐቴዉΔሃጐበበውና. ላተልጋ
ውግቦርልጐዜና ርጐታንጐርኦንዮ ሚጐጋበት. 'dሃጐዉ፫ጐ,
Δ৬/ペኦር๋ቱ.

**Δ<sup>6</sup>/«C<sup>6</sup>6**: L'α. Γ<sup>1</sup> Ϥ<sup>1</sup>α <sup>6</sup>σ.

services." Can you describe some specific examples of municipal and community services that mines are currently providing in Nunavut? Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Dobbin.

**Mr. Dobbin**: Thank you, Mr. Chairman. Thank you for that question. First of all, mines usually provide communities with, first and foremost, employment, jobs, scholarships, and training. Most of the mines are responsible to do their own training.

Just as an example, even ourselves in 2017, we engaged in a public awareness campaign because most Nunavummiut know very little about our industry, so most of our chamber executives realized that we need to have a public awareness campaign.

Mines pay for monitoring, mines pay for a lot of community...even like during pandemic there was major relief from AEM and relief from Baffinland as well, so there are a vast majority of things that mines do to help communities. Again, maybe our president can elaborate on that as well, Mr. Chairman, if that's okay.

Chairman (interpretation): Thank you. (interpretation ends) The question, I believe, was about municipal and community services and I don't believe the question was whether mines provide benefits to Nunavut residents, specifically around municipal and community services. Mr. Armstrong.

Mr. Armstrong: Thank you, Mr. Chairman. Yes, I think, to that point, what we're trying to just get across to the Members is the fact that at mine sites, they're responsible for their own water supply, their own fuel, power usage, and so on. The typical services that I would say a community member or a business

 $\Delta$ ኮ/**ኖ**ኦ**C**ናь: L'o.. Γ'C Ċ $\Lambda$ °.

 $\label{eq:continuity} \begin{align*} $ \end{align*} $ \end{align$ 

 ΔΡς٬σσικίς ΦρςΠικλικηΝριληνικη

 ΔΡς. κατικη συναικη

 ΔΕς. κατικη συναικη

 ΔΕς. κατικη συναικη

 ΔΕς. κατικη συναικη

 ΔΕς. συναικη</t

 $\Delta$ **ሶ**ፖ**ጳ**Þ**C%**: L'a. (ጋኳትበህና) ላለ<sup>®</sup>dበኦペ<sup>©</sup>ር $\Delta$ ተ<sup>®</sup>  $\Delta$ ወαሮ<sup>®</sup>σ ሁペ៤<sup>®</sup>σ ለትናበና<sup>®</sup>Cኦት<sup>©</sup> ለ<sup>©</sup> $\Delta$ ቦና. C $\Delta$ L  $\Delta$ α9<sup>L</sup>1  $\Delta$ 64<sup>®</sup>7<sup>©</sup>4<sup>©</sup>1<sup>©</sup>  $\Delta$ 66<sup>©</sup>,  $\Delta$ 4<sup>®</sup>7<sup>©</sup>  $\Delta$ 66<sup>©</sup>  $\Delta$ 67<sup>©</sup>  $\Delta$ 7<sup>©</sup> $\Delta$ 7<sup>©</sup>.  $\Delta$ 6<sup>©</sup> $\Delta$ 7<sup>©</sup> $\Delta$ 9<sup>©</sup> $\Delta$ 

**ἀἰγϽϛ϶** (ϽϳϧΛͿϭ): ϳͼͿϧ·ͼͺϳͼ, Δͼγͼρϲͼ. Δ, Ϲϳνμης, ΓΔΕ ϽΡγαͼνηθανίςος Εςυςρφή, Ρεςισαίδισ βΕΓείβιες Δεγσφ αεγσφ ΔΓιοςικος Αργος γραφού Αργοςικού Αργος καιστου Αργος Αργο within a community would benefit from, the municipality itself is delivering, and those sorts of services are not available at the mine sites and they are the services that the mines must take care of themselves. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Ms. Angnakak.

Ms. Angnakak: Thank you. I think my question was to describe some specific examples of municipal and community services that the mines are currently providing in Nunavut, but to go on, my last question for the mine. The chamber on page 13 of its submission, it recommended that the territorial government provide property tax rebate to mines for the municipal and community services they must provide themselves. I'm wondering if we can get an understanding in how the chamber feels this rebate is envisioned to operate. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Dobbin.

Mr. Dobbin: Thank you, Mr. Chairman. Thank you for that question. Basically what the chamber is suggesting, like the royalty payments, possibly the GN can consider when commodity prices drop that could be a reason for a drop in property taxes. When commodity prices are good, royalty prices are great and when commodity prices go down, the royalty payments sometimes go down, but for property taxes, they remain the same throughout.

If the mines are having a tough time, the chamber would ask that the Ministers would consider dropping the price of property taxes because, if the mines are struggling, then there is a potential for disaster there. We're just asking maybe if the property tax rate could be

 Δα
 Δυ
 Δ

**Δ<sup>6</sup>/ペ>C<sup>6</sup>**: L'α. Γ<sup>1</sup> Ϥ<sup>1</sup>α-<sup>6</sup>b<sup>1</sup>.

 $\Delta$  የሃ የ ኮር የ L'a. Γ'C  $\dot{C}$  ለ°.

**ĊΛ<sup>α</sup>** (ϽʹϞϒΛͿ<sup>σ</sup>): 'dϧ<sup>α</sup>α Γ<sup>τ</sup>, Δ<sup>6</sup>γ «Ρζ<sup>6</sup>.

'dϧ<sup>α</sup>α Γ<sup>τ</sup> ΔΛ<sup>6</sup>6Π<sup>α</sup>α<sup>σ</sup>. Δα<sup>6</sup>Γ<sup>σ</sup>

ΡΠ<sup>6</sup>Π<sup>6</sup>Π<sup>6</sup>Π<sup>σ</sup><sup>1</sup><sup>3</sup><sup>6</sup>6, CΔLα ΒϽ<sup>6</sup>β<sup>6</sup>Π<sup>6</sup>

α α Δ<sup>6</sup>6<sup>6</sup>/15 <sup>6</sup>6 CL<sup>6</sup>6 σ<sup>6</sup>6 Γ<sup>6</sup>6 CP<sup>6</sup>6 ΔΡ<sup>6</sup>6 Δα<sup>6</sup>8 Γ<sup>6</sup>6 P<sup>6</sup>6 P<sup>6</sup>

flexible rather than just a set tax rate, regardless of whether the mines are doing really great or whether the mines are not doing so great.

Again, maybe our president can add to that as well, if possible, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Armstrong.

Mr. Armstrong: Thank you, Mr. Chairman. I think I would just add in terms of a mechanism, this is just an idea on how the property tax might be dealt with for mines to take care of situations like Mr. Dobbin just said. The tax itself is paid regardless of whether the mine and the business itself are profitable or not.

I think, to implement such a rebate, it would require doing an assessment of what are the value of the services that we're talking about, things like power and water and waste disposal, those sorts of things that normally a business would benefit from the municipality delivering that the mine is having to take care of itself and coming up with a formula. I don't think the mechanism itself has been thought though any more than that. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Ms. Angnakak, I'll give you one more and then we will move to the next person. Ms. Angnakak.

Ms. Angnakak: Thank you. That was going to be my last question, but then I was thinking: I wonder how the Minister feels about this topic and whether or not the topic has been raised to her at any time. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) Members are aware that

CAL ᡏᠲ᠘᠙᠙᠙ᡬ᠙᠙ᡬ᠙

**Δ•/<>>(**•'-) Δ•/

CAL PN%N°N°b°C $\sigma$ 'J', %PPY%CPYA46°LC %DD% CL6d4  $\prime$ b°a%DJ°,  $\Delta$ L°J°D, PàD% $\sigma$ DJ°  $\Delta$ C°b°C° $\sigma$ 'J'. C°a  $\Delta$ b $\dot{\eta}$ 0°65 $\dot{\eta}$ 0°D)US  $\Delta$ C°b°C° $\sigma$ 'J'. C°a  $\Delta$ b $\dot{\eta}$ 0°C°b°C° $\sigma$ 'J'. C°a  $\Delta$ b $\dot{\eta}$ 0°C°D>C° $\Delta$ DYS°D>C°C  $\Delta$ C°D>C°C°D>C°C  $\Delta$ C°D>C°C  $\Delta$ 

**Δ<sup>6</sup>/«Σ<sup>6</sup>:** L'α. (Ͻ<sup>1</sup>, Σ<sup>1</sup>) Γ' Ϥ'α<sup>6</sup>6<sup>6</sup> ϤϹΣ<sup>1</sup>, Ϥ/Ϥͺϧ<sup>6</sup>, <sup>1</sup>, Ϥ<sup>1</sup>α<sup>6</sup>6. Γ' Ϥ'α<sup>6</sup>6.

**4'Δ°b'%**: 'db°a广, (Ͻʹλληυ) Ċ°α ρኄʹϲʹͼʹሲσϤϲϚĊʹͼϹϚͻϤϚ, Δ/LϲʹϳͼʹϲʹͼͳͿͿ, Γσʹ;Ͻʹϲ ʹϧͻʹͼ Δ/LΓϘϷὶ? Ϲʹͼ ϷʹϧϷϒλϧϷʹ, ΛϲʹϐʹͼͺͰʹϧΔ Ϲʹͼ ϷʹϧϷϒϷϲϷͼϒͰͼͺͰͼͺʹ σ·ϲϷϹϷϲϷͼϒͰͼͺͼͺʹϲʹϒͿʹͼ, ʹͼͿϧ·αϳͼ, ΔεγϘϷϹʹͼ.

 $\Delta$ ፆ/ペPርና $^{\circ}$ : L' $^{\circ}$ . (ጋኒላትበJ°) C $^{\circ}$  L $^{\circ}$ ርሁ $^{\circ}$ ኮ $^{\circ}$ 

the government did, until recently, have a fuel tax rebate program that was applicable to operating mines. Minister.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. Because the mill rate and the property tax assessment rates are administered by the Department of Finance, through you, I'll ask Mr. Carlson to answer the Member's question. Thank you.

**Chairman** (interpretation): Thank you. Mr. Carlson.

Mr. Carlson: Thank you, Mr. Chairman. Thank you, Minister. Thank you, Member, for the question. A few thoughts are going through my head. When the chamber of mines mentions that some of the payments they make are tied to their profits, they are right. Corporate income tax, for example, when the business is doing well, they profit and they pay more in tax. When they are not doing well or when they are still early on, they don't pay any tax. The other one would be the royalties. That's not a GN thing, but same idea.

There are some taxes like property where they are fixed based on the assessed value. If we were to treat everyone the same way, if families are doing well, if families make more money, we would charge them more; if they lose their job, we would charge them less. If businesses in town or in the municipalities are profitable, do we charge them more? The whole system is set up to be taxed on the assessed value of the property itself. When a property owner or those with improvements own property and improvements that are valued high, we tax more and the same difference.

I would also like to point out to the mines that our system actually does allow for some adjustment for when a mine is producing or not. The assessed value is based on, partly,

**Δ•/ペレር•**•: L'α. Γ<sup>、</sup>C ὑ<sup>-</sup>ς.

ぺ└→ ▷¹bアĹՐ゚→゚レ, ▷ナʕ゚σ◁Ⴖˤ, Ċ゚Ⴍ ḋჼჼჼჄํĹσ゚レ ḋჼჼჼใ┛ア゚ႭჼႦჼႠჼჼჄĽჼĹႠ, Ċ゚Ⴍ ႼႭჂჄႠჂჼႱჼჂ゚Ⴋჼ ႯჼҌჂ゚Ⴋჼ. ჼႦჂჽჽჼႠჂჾჀ Ċ°Ⴍ it's very complicated, but production. When a mine is not producing, so if they were to close their doors or lose their production value, then the assessed value goes down and they would pay less tax. As the GN, we actually suggested that too for the Jericho Mine and Tahera years ago. They were trying to figure out what to do and we pointed out that actually there is a mechanism already in PATA. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) For the interpreters, make sure not to use acronyms; *Property Assessment and Taxation Act*.

For the chamber, just to follow up on that question from Ms. Angnakak, to what extent do mining companies that are currently active in Nunavut pay territorial corporate income taxes to the Government of Nunavut? Mr. Dobbin.

Mr. Dobbin: Again, as the chamber of mines, we don't really go into that detail with regard to actual figures. You would have to specifically talk to the mines themselves for that. We advocate for the industry as a whole, so maybe some personnel from AEM or Baffinland could answer that question more accurately.

Chairman (interpretation): Thank you. (interpretation ends) We will go first to Baffinland. Mr. Moore, to what extent does Baffinland pay territorial corporate income taxes to the Government of Nunavut? Mr. Moore.

**Mr. Moore**: Thank you, Mr. Chairman, for the question. Unfortunately I don't have that information readily available. I can follow up with one of my finance colleagues and try to get the Committee a response before we close today. Thank you.

**Δ<sup>6</sup>/«ΡC<sup>66</sup>**: L'α. (Ͻ<sup>1</sup>λΡΛJ<sup>6</sup>) Ͻ<sup>1</sup>λ<sup>6</sup> Δ/LΓΔΓ<sup>6</sup>, CΔL <sup>6</sup>βΡλ<sup>4</sup>σ<sup>6</sup>J<sup>6</sup> Ċ<sup>6</sup>λ<sup>1</sup>۶<sup>6</sup>σ<sup>6</sup>J<sup>6</sup> LC<sup>1</sup>β<sup>6</sup> ΠΛ<sup>66</sup>β<sup>6</sup>Γ<sup>6</sup> αΔά<sup>56</sup>/LΔJ Ρ<sup>6</sup>β<sup>6</sup>β<sup>6</sup>Γ<sup>6</sup>ΔJ.

Pትናናσፈኈበና 'ቴጋንትናቴበቦ'ውና Γ' ፈናሲቴচኦና ፈለጭፈበቦናርጐርጐኒውና. 'ቴውበቦ'ህdፈ Pትናናσፈኈስና ውሲውና ሁペLቴժ°ውና Pበጭጋቴኒትቴኒውና ፈዋሮጭረፊናቴናርጭረቴዮፈ 'ቴውበቦ Pናጋቦታናቴ? Γ'ር Ċለ°.

**ĊΛ<sup>α</sup>** (ϽʹͱϒͿͿ): CΔL ϧϽϧʹϧϧͶϔϢʹʹϽϹ ϷϧϚʹϭϭʹϧʹϹϧͺ CLϧϭϭʹϧͺ Δͻϲϭ϶ϧʹʹϹͼϧ ϧϹ϶ϭʹϧϹͼʹʹʹϹͼͺ ͼʹϒϷͶʹʹϹϲ ϷʹϧϧϲϹϭʹϧϹϧͼʹϽϲϲͺ ͼʹϒϷͶʹϧϲ ϹϹϧϭϤ ϒʹϽϹ. ϪϧϒϘϹʹͼ, ΔͱϹͼϸ Ϲϧϥ <≪·ϲʹϧϭ·ϭͺ ϭϭϧʹϳ ϪͿϧϭͼʹϲ·϶ʹͼϲ ϷϷϧϷϥʹʹͼʹϧϽͼϧ.

**Δ৽៸⋖⊳ር৽**: L'a. (ጋጎአ∩ህና) <'ペ°ċ゚ਖ°ፚ፞ጋር ៸%ʹϲ·ና୮ჼ. Γʹር Jላ 'ቴፚ∩ቦ'ህdላ <'ペ°ċ゚ਖና ፚ፞፞፞፞፞፞፞፟፟ፚኇ ዕላ>ሲ∖ነቴና ▷∩ኈጋኄ∖ታኄጚፚ፟ኈb∆ኄዮርኈ<ና ፚ፞፞፞፞ፚዾነገና? Γʹና Jላ.

**⅃**◀ (ጋቫትበJና): ፕሬታ°௳፫ჼ, ∆ჼჄ≪▷፫ჼ<sup>®</sup>
◁∧ჼჼሬበჼ<sub>ኍ</sub>ውና. ◁∆ና፫∜ሀ∟ጋ∢ና ፫ჼሬላ ሲካ▷ሰና
◁ጋ∆°ഫռЬ▷በቦ°ჼቦ°ሲჼዮር.
¹Ხ▷ትՐላჼቴዮႫን°ሲჼჼርჼЬ ቮሲ▷ϲሊትናበ°ፚჼ ▷°ጔΓ
Lጋ∟▷ჼቦ°σናበ°ፚ. ፕሬታ°ሲቮჼ.

Chairman (interpretation): Thank you. (interpretation ends) Yes, the Committee would appreciate that. We're just trying to, I think, get to the bottom of the situation in terms of understanding where or in which jurisdiction your company pays corporate income taxes. I'll turn that same question over to Agnico Eagle. Mr. Plante, to what extent does Agnico Eagle pay territorial corporate income taxes to the Government of Nunavut? Mr. Plante.

**Mr. Plante**: Yes, Mr. Chairman, we will ask Alex Baltov to provide the exact figures.

**Chairman** (interpretation): Thank you. Mr. Baltov.

**Mr. Baltov**: Thank you, Mr. Chairman. I can give you more specific information about the property taxes, about the corporate taxes and the other information in this regard, it will be probably given by written later, but that's what I can say now. Thank you.

**Chairman** (interpretation): Thank you. (interpretation ends) Mr. McNamara, is there something you wanted to add?

Mr. McNamara: Yes, I would just like to say that Agnico pays very minimal corporate territorial income tax. We don't pay income tax in any of the provinces currently just because of our tax pools. I believe, in a couple of years, we paid like a minimal amount, maybe it is \$60,000 or something, but it's not that it's any different in Quebec; it just happens to be how our corporate income tax is right now.

As I think we have stated before, we have paid \$92 million directly or indirectly to NTI for mining royalties and such. We are paying our tax up there, but currently we aren't paying any federal corporate income tax either. Just to make it clear, it has nothing to

**Δ৽/ペϷር፡**'\\

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

\( \)

**<ċº፡** (ጋቫትበJ<sup>i</sup>): Δ΄, ሲካኦበσ<sup>i</sup> ለσላ<sup>ii</sup>>J<sup>i</sup>.

**Δካ/ペレር**ጐ: L'a. Γ\C <៉<sup>c</sup>.

 $\Delta$ •/**<>**C••: L'a. (ጋጎ->በሀና) Γጎር L•a.Lና  $\Delta$ c.Γ $\Delta$ PL $\varsigma$ C÷ $\delta$ Λ $\delta$ •?

do with Nunavut; it just has to do with corporate income tax, period.

Chairman (interpretation): Thank you. (interpretation ends) Just for all the witnesses, just a reminder if you can end your statements with a "thank you" and it's mostly for the camera operators or technical staff, so they know when to switch the audio feed. Mr. Qirngnuq.

**Mr. Qirngnuq** (interpretation): Thank you, Mr. Chairman. I would like to welcome our guests once again today, as it is a brand-new day.

Mr. Chairman, I have just one question to pose today. The issue I want to query you upon relates to the previous question as I am unsure if I heard a response or not, but if you already answered it, please inform me. I will ask my question on this same issue, specifically to (interpretation ends) the Nunavut Chamber of Mines (interpretation) regarding their submission. In order to be completely clear, I will ask my question in English, Mr. Chairman.

(interpretation ends) To what extent was the chamber's submission to the Standing Committee reviewed by mining companies that are currently active in Nunavut, including Agnico Eagle Mines and Baffinland Iron Mines? (interpretation) Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Dobbin.

**Mr. Dobbin**: Thank you, Mr. Chairman. Thank you, Member, for that question. I'll divert that question on to our chamber president, if you don't mind, Member.

**Chairman** (interpretation): Thank you. Mr. Armstrong.

ᠴᡆ᠌᠀᠆᠘᠂᠘ᡷᠾ᠅ᡣᠬ᠐ᠳᡫ᠘᠈᠑᠅᠙᠘ᡆᠣ ᢐᡆᠫ᠅᠘ᢣᢐᡠ᠘ᡱᡉ᠘ᡩ᠘ᡩ᠘ᡩ᠘

**Δ<sup>6</sup>/«ΡC<sup>6</sup>**: L'α. (Ͻ<sup>1</sup>ληϳϲ<sup>6</sup>)<sup>6</sup>) <sup>1</sup> የታ<sup>6</sup>α <sup>1</sup>.

4/۶<sup>6</sup> <sup>1</sup> የΡΑΙΟ Δ/ΟΓΑ<sup>6</sup> <sup>1</sup> (Δ<sup>1</sup>Α)

4/Α<sup>1</sup> <sup>1</sup>

**'P<sup>®</sup>ህ'•**: 'd৮°௳广<sup>•</sup>, Δ<sup></sup>º/᠙▷CĊ<sup>-</sup>º. Ċ<sup>•</sup>dላ ጋ°°Ს/°&C<sup>-</sup> ▷′ఎ୮ ഛĊ′∩ላ୧°୮<sup>-</sup> ▷′ఎ′७<sup>®</sup>∩C▷U′C.

**Δ<sup>6</sup>/<br/>
(Δ.** Γ<sup>1</sup>C <br/>
(Δ. Γ<sup>1</sup>C <br/>

Mr. Armstrong: Thank you, Mr. Chairman. Actually I'm not 100 percent sure. The submission was prepared by our executive director, Tom Hoefer, who was not able to make the hearing today. I would expect that it would have been shared with both Agnico Eagle and Baffinland Iron Mines for information purposes. I don't know whether there were comments shared. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Dobbin.

Mr. Dobbin: I just wanted to add that yes, the submission was submitted to Mr. Baldwin and copies were distributed to the board in both official languages and there are copies available for everyone. Anybody that would like extra copies of our submission, I can certainly email copies of that submission to you as well. Thank you.

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

Mr. Qirngnuq (interpretation): Thank you, Mr. Chairman. Yes, the earlier response to the question did not identify that amount, or at least that was conveyed in the response albeit it was already provided earlier. I would like to understand when this announcement would be made public, and since my question I wanted to raise is already provided, then, Mr. Chairman, that is fine and I have no further questions. Thank you.

**Chairman** (interpretation): Thank you. Mr. Simailak.

**Mr. Simailak**: Thank you, Mr. Chairman. Good morning, everyone. Mr. Main touched on it for a second there. The Government of Nunavut once upon a time used to offer a fuel tax rebate, but it was removed in one of the past Assemblies.

**ἀἰγϽϛʹ·** (ϽϳϧΛͿͿ): ʹͼͿϧ·ʹͼͺϲͼ, ΔͼϒϭϷϾʹͼ. ʹͼϷϒͰϲϲͼʹͼʹϒϲϲϚͺϾʹͼͺ, Ͼʹͼͺͺϲͼͺ Ϸͽ ϤϷϲϲʹͶϒ·Ϲ϶ϲ ΠΠϛʹͼϹϷϲͿʹͰ. σπϷϹͿϧʹͼϹϛϲͺ ϤϹͼͼϸʹͼϹϷͿϧϲϷʹͼ·Ͻʹͼ ἀͼϭͿ ϪͿͼͼϫͼ, ʹϪͼʹͼ·ͼ϶ʹϫϲ ϽϧϷͰϧϲϷϭϭʹͰϲͺϷʹͼϷϒϧϲ ϤϲͼͼϧͼϧͺϭͿͰͺͼͺͼͺͼϧϧͰͼϧϲϧ, ʹͼϧϧ

**Δ<sup>6</sup>/<br/><br/>/ Δ<sup>6</sup>/<br/><br/>/ Δ<sup>6</sup>** 

**Δ<sup>6</sup>/«Ρ<sup>C</sup>6**: L'α. Γ<sup>1</sup>C <sup>1</sup>Γ<sup>0</sup> <sup>1</sup>υ<sup>1</sup>.

 $\Delta$ <sup>6</sup>/C<sup>6</sup>: L'a.  $\Gamma$ <sup>1</sup>C  $\Gamma$ L $\Delta$ C<sup>6</sup>.

Thinking back, using Agnico Eagle as an example, they had to build everything; the road, the mine site itself, municipal infrastructure, and whatnot and they also had to pay payroll tax and royalties on top as that as well. Thinking more and more, at what point is too much is what I'm worried about. There is no infrastructure. The mines have to do everything all on their own. The Government of Nunavut, I believe, was supposed to set up a different program after they removed the fuel tax rebates. I believe that we should be more welcoming, I think, for the industry. There is nothing out there for the smaller communities for employment.

I'm wondering: does the Minister have any...? What's her perspective on this whole situation? I'm afraid that we're going too far. I'm just wondering what the Minister's perspective is on the whole situation. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Minister.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. This is just for existing taxes on properties. Through you, Mr. Chairman, Mr. Seeley can elaborate more on my comment. Thank you, Mr. Chairman.

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

Mr. Seeley: Thank you, Mr. Chairman. Thank you, Minister and the Member, for his question. Just to elaborate a wee bit on the Minister's comment, the matter regarding the *Property Assessment and Taxation Act* and the bill that's sitting with the Committee right now is in relation to existing property assessment taxes. These are the same taxes that have been levied through the existing legislation for some years now and have been paid by the mining operation in Baker Lake

 $\label{eq:continuity} \begin{picture}(2002) \put(0,0){\line(1,0){100}}  

 $\Delta$ <sup>6</sup>**/**የ**▷**C<sup>5</sup><sup>6</sup>: L'a.  $\Gamma$ σ<sup>5</sup>C.

**Δ<sup>6</sup>/ペ▷C**<sup>6</sup>**b**: L'α. Γ'C /c.

throughout that time. This does not constitute an escalation or the introduction of a new tax or revenue stream for the Government of Nunavut.

To the Member's question, this not an escalation of the situation. This is, I guess, a revision to the existing taxation plan. I hope that helps answer the Member's question. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you, Minister Ehaloak and Mr. Seeley, for the response. Moving on, looking at the submissions from Baffinland and Agnico Eagle, I find it interesting that Agnico Eagle is fine with its property tax and Baffinland isn't; they're both operating mines. I'm wondering if I can get the chamber's perspective, I guess, on that. They're both operating mines, but one mining company is willing to pay the property tax and the other isn't, and that's kind of concerning for me because, again, there is no employment in the smaller communities and if one shuts down, that's a lot of lost jobs. I'm wondering if I can get the chamber's perspective on the two different mining companies. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Dobbin.

Mr. Dobbin: Thank you, Mr. Chairman. Thank you, Member, for that question. I guess the difference is Baffinland is involved in a tribunal with the GN and AEM is not, so that's the short version of the question, and you're right; if there are some issues, again, it would really be difficult to deal with, but as far as employment is concerned itself, like I said, the chamber usually advocates for the industry as a whole on anything direct like employment figures. You would have to go

 $\Delta$ <sup>6</sup>/C<sup>6</sup>: L'a.  $\Gamma$ <sup>1</sup>C  $\Gamma$ L $\Delta$ C<sup>6</sup>.

γιας» (ϽʹϧΛησ): 'σμος τ΄, Δυγορός. Διισ 'σμος Τος Α'ισ Γς γ΄ς Ρρυιλυ. Αναρός τος Α'ισ Γς γ΄ς Ρρυιλυ. Αναρός τος Α'ισ Αναρός Ανα

**Δ<sup>6</sup>/<br/>
(<sup>6</sup>/<sub>2</sub>)** L'α. Γ<sup>1</sup>C ĊΛ<sup>α</sup>.

**ĊΛ<sup>α</sup>** (ϽϞΑΛυ<sup>c</sup>): 'dϧ<sup>α</sup>α<sup>†</sup>°, Δ<sup>ϧ</sup>ν<sup></sup>«ρċ<sup>†</sup>°.
'dϧ<sup>α</sup>α<sup>†</sup>'ປ Ċ<sup>†</sup>α ϤΛ<sup>φ</sup>θΛΓϧ<sup>†</sup>σ.
Ϥϧ<sup>†</sup>λ<sup>†</sup><sup>†</sup>Γ<sup>\*</sup>σ<sup>†</sup>ϧ<sup>†</sup>»<sup>c</sup> ϫ<sup>†</sup>ϧ<sup>†</sup>σ<sup>†</sup>δ (δρ<sup>†</sup>λ<sup>†</sup>)<sup>†</sup><sup>†</sup><sup>†</sup><sup>†</sup> Δ<sup>†</sup>σ (δρ<sup>†</sup>λ<sup>†</sup>)<sup>†</sup> Δ<sup>†</sup>σ (δρ<sup>†</sup>λ<sup>†</sup>)<sup>†</sup> Δ<sup>†</sup>σ (δρ<sup>†</sup>λ<sup>†</sup>)<sup>†</sup> Δ<sup>†</sup>σ (δρ<sup>†</sup>δ)<sup>†</sup> (δρ<sup>†</sup>σ (δρ<sup>†</sup>δ)<sup>†</sup> (δρ<sup>†</sup>σ (δρ<sup>†</sup>σ)<sup>†</sup> (δρ<sup>†</sup>σ (δρ<sup>†</sup>σ)<sup>†</sup> (δρ<sup>†</sup>σ (δρ<sup>†</sup>σ)<sup>†</sup> (δρ<sup>†</sup>σ (δρ<sup>†</sup>σ)<sup>†</sup> (δρ<sup>†</sup>σ)<sup>†</sup> (δρ<sup>†</sup>σ (δρ<sup>†</sup>σ)<sup>†</sup> (δρ<sup>†</sup>σ) 
specifically to the mines for that, so if I can get my colleagues at BIM or AEM to respond to the Member's question, it would be great. Thank you, Mr. Chairman. Thank you, Member.

Chairman (interpretation): Thank you. (interpretation ends) I'll leave it to Mr. Simailak if he wants to direct his questions to either of the mining companies present. Mr. Simailak.

**Mr. Simailak**: Thank you, Mr. Chairman. I was going to ask the two mining companies for their thoughts or for their answers. I was going to direct the question to them next. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Mr. Simailak, do you want to maybe rephrase your question or just restate it for their benefit? Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. In both their submissions, Baffinland and Agnico Eagle, one mining company was fine with paying property tax and the other wasn't. Agnico is fine with paying property tax; Baffinland isn't, and I'm wondering why. What was their perspective on that? Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) We will go to Agnico Eagle first. Mr. Plante.

Mr. Plante: Thank you, Mr. Chairman. Thank you for the question. As stated earlier, our intent is not to fight or to contest the tax rate. Obviously, operating in remote operations is costly and as you know, operations don't last forever and Meadowbank or Amaruq operation right now has a pretty short life of a mine and anything we can do with controlling the costs would help extending the life of mines, but at this

▷ታናናσ፞፞σሳኈሰና CLጋΓ∿ს, CΔL Δڬ̄σ
\διςνταλνός ▷°«ڬστ διότ Δ΄υστ
Ρ▷υ°αίνς Lcuc▷ኈበ▷< δινθοιντοίν, δουνθοίν, σόν αἰν, Δυνσοιντοίν, Δυνσοιντ

**Δ<sup>6</sup>/«Ρር<sup>6</sup>**: L'a. (ጋ<sup>1</sup>/<sub>2</sub>ትበJ<sup>6</sup>) Γ<sup>1</sup>/<sub>2</sub> /LΔc<sup>6</sup> ac<sup>4</sup>/<sub>2</sub> ΔΔ<sup>6</sup>a<sup>6</sup> 4Λ<sup>6</sup>6dበ<sup>6</sup><β<sup>6</sup> Γ<sup>1</sup>/<sub>2</sub> /LΔc<sup>6</sup> /9<sup>6</sup>CPՈ<sup>6</sup>σ<sup>4</sup>6<sup>6</sup>CS. <sup>6</sup>6/<sub>2</sub>ac<sup>6</sup>.

**/LΔϲ**• (ϽʹͱϒͿͿʹ): ʹϭͰϧ·<sub>ʹ</sub>ΔͰ/ͺ ΔϧͰͺ Δ΄, ϤΛησϤͼϧϷϧϧϧ ϹϪϧϥϧ Ϸϧϲϧϲϥͼϗͼ Γί϶ϧ ΔͰΓͱϧϧϧͺͰϧϳϧϲ, ϹϪϧϥͽϧ Ϸϧϲϧϲϥͼϗϧ Ͻ;ͼϧϽϧϲϥϲϧϷϧϧϧ, ʹϥϧϧͺͺͼϧ, ΔϧͰͺͺ

**Δ৽৴≪▶८ና•**: L'a. (Ͻʹ៶⊁በJና) Γʹ·Ϲ ∠LΔϲ-<sup>ﻪ</sup>, ⊲ᡤ ⊲Λ<sup>™</sup>dΠΓ,<sup>ﻪ</sup>Δ<sup>ﻪ</sup> Ϸʹϧϧϧ<sup>®</sup>σ<sup>™</sup>ͻͿϳ<sup>®</sup> ϲ<sup>®</sup> Ϲ<sup>Ϸ</sup>da<sup>®</sup> υ ϽʹϛʹͼϧΠ<sup>®</sup>υ

σ<sup>\*</sup>

σ

**<ċ^c** (ϽϞϒΛͿͼ): ΔϧϟϘϦϹʹͼ, ʹͼͿϧͼͺϹͼ ϤΛʹͼϤΛΓϧʹͼσ. ϷʹϧͼϧϷͿͿϹ ΡϲΓ ϤΡϛʹͼϽʹ϶ϹϘͼϲϧʹϹʹϽͿͼ ϹͼϲϧϷϦʹͼ Γͼʹϲϼϲ, ΔϼΔʹϲϹΓ ϤϷϲͼʹϹʹ϶ϭ ϷͼϷϧʹͼ·Ͻͼ·ϷʹϧͼʹͰϲ ϤͰͿ ϹΔͰʹͼͿϲͼ ͰΡϹΔʹͼϲʹϲ϶ϭϷϧʹϧʹϧʹϧϽͼ Δϲʹϧʹϲ϶ ʹϷϲϹϥ϶ͼ ͰΡϹϲϷϧʹϧϲʹͼʹ϶ʹͿϧ, ϷϒϤϭ point there is no point for us to contest the actual tax with the GN.

**Chairman** (interpretation): Thank you. (interpretation ends) Over to Baffinland, Mr. Moore.

**Mr. Moore**: Thank you, Mr. Chairman. Thank you, Mr. Simailak, for the question. I think, as I said in my opening statement yesterday, Baffinland has paid payroll tax and fuel tax, well over \$15 million for a fairly young operation.

Unlike Agnico Eagle, Baffinland is a single mine, single operator. We have one project. We don't have multiple mining projects globally like Agnico Eagle does or other miners, for that matter, that operate in remote jurisdictions. For us, if our project is doing poorly, that is, to say if commodity prices fall and as we have seen with the iron ore price market recently, prices stood very good, but the same month that the project was approved to proceed, the price of iron ore fell dramatically in 2013 to a historical low, which wasn't expected to happen. Baffinland has been very open and clear about its financial struggles. Trying to operate a bulk commodity mine in the High Arctic, we have learned a lot in the seven or eight years that we have been in operation.

To your direct question, I don't think that Baffinland has ever said that it has a problem paying property tax. What Baffinland has said, in my submission at the beginning, is that we would suggest to the Committee that section 48(10) of the bill does require some further amendment or explaining.

As the Minister discussed this morning and as many other witnesses have said this morning and yesterday, the tribunal hearing that's going on, Baffinland is in support of the appellant, in that case being the Qikiqtani

Űᡆ᠌ᠺᡃᡥᢗ᠋Ľ°ᡆᢗᡃᡟ᠌᠈ᠯ᠘ᡏ᠋᠋ᡊᡏᢐᡃᢗᡥᢗ᠌᠀ᡥ᠌ᠴᡆ᠀ᢞ ᡁ᠙᠘ᡟᡥᡥ᠘᠂ᡏᡉ᠘ᡥᡥᡳᢗᢀᡃᢗ

**Δ<sup>6</sup>/«▷C<sup>66</sup>**: L'α. (Ͻ<sup>ί</sup>λΑΛͺϳϲ<sup>66</sup>Ͻ<sup>66</sup>) ﻣﺎﻧﺎ <sup>6</sup><sup>6</sup> ως, Γ<sup>6</sup>C ͿϤ.

**14** (ጋጎ,ት∩J<sup>c</sup>): የժታ°ሲ፫<sup>t</sup>, Δ<sup>b</sup>ł'≪▷Ċ<sup>c</sup>. Δ<sup>t</sup>L⊃
የժታ°ሲ፫<sup>b</sup> Γ'C ተL∆C<sup>b</sup> ላለጭd∩ቦታ<sup>b</sup>σ.
Lጋ∆<sup>6</sup>ነ/<sup>†</sup>ተለበσ<sup>b</sup> ∆'<<sup>6</sup>\<sup>6</sup> ▷'bc▷ናL ኌጏ<sup>5</sup><sup>c</sup>
ቮሲ▷<sup>†</sup>ታ<sup>b</sup>ነሷ<sup>c</sup> ▷<sup>6</sup>ነ/<sup>†</sup>Δ<sup>c</sup> \$15 Γ⊂<sup>4</sup>
▷<sup>6</sup>∪Ċσ˙⊂<sup>6</sup><sup>6</sup>C<sup>c</sup>. ለቦላ፫ \<sup>6</sup> የዕት<sup>6</sup>b▷∩<sup>c</sup> JJ.

 ΦΟΡ/Ρ΄-ΩΝ ΔΦΓΊΓ΄-ΩΝ
 ΦΟΡΑΘΕΡΙΝΕΙ

 Φ΄-ΟΙ
 ΔΦΙ
 ΦΑΡΑΘΕΡΙΝΕΙ
 ΦΕΡΑΘΕΡΙΝΕΙ

 ΦΕΡΑΘΕΡΙΝΕΙ
 ΦΕΡΑΘΕΡΙΝΕΙ
 ΦΕΡΑΘΕΡΙΝΕΙ
 ΦΕΡΑΘΕΡΙΝΕΙ

 ΦΙΕΡΑΘΕΡΙΝΕΙ
 ΦΕΡΑΘΕΡΙΝΕΙ
 ΦΕΡΑΘΕΡΙΝΕΙ
 ΦΕΡΑΘΕΡΙΝΕΙ

 ΦΕΡΑΘΕΡΙΝΕΙ
 ΦΕΡΑΘΕΡΙΝΕΙ</

ᡏᡳᡥᡆᡴᢅ᠙᠙᠙᠙ᡩ᠘᠘ᢗ᠋ᢛᡟᢣ᠙᠒ᠳ᠙᠘᠙ᠸᡥ᠘ᢅᠣᡥ ᠕᠙ᡥ᠙ᢗᡷᡄ᠌ᢀᡥᢣ᠘ᢞᢉᠻ᠌ᡗ᠃᠒᠒ᡪᡥᢗᡥᢐ ᡰ᠐᠒᠘ᡩ᠘᠈ᠪᢐᡟ᠘ᢣ᠘᠂᠘ᡄᡲ᠘ 48, ᠘ᡄ᠌ᡃᠪᡥᠳᡲ᠘ 10, ᠯᡥ᠙ᡴ᠋ᡏᡥᢗ᠌᠌᠌᠉ᠪᠲᠳᡳ᠘ᡠᡕ ᠙ᢖᡠ᠌᠙ᢣ᠘ᢣ᠌ᢧᠴᠦᠴ.

Inuit Association, Baffinland is the leasehold owner, so we are supportive of the arguments that have been made before that tribunal, but it isn't to say that Baffinland is not in favour of paying property taxes; that's to say we want to make sure that it's being done in a way that is consistent with the *Nunavut Agreement* and consistent with the Property Tax Assessment Act.

That's where we are now. Baffinland continues to employ Nunavummiut. We have over 227 Inuit working at Mary River as of May. This was a dramatic drop from the over 400 Inuit employed at the Mary River project in 2019, prior to the COVID-19 pandemic. We have provided tens of millions of dollars of wages to each community annually since we began operations.

When you take the whole package together, Baffinland, just like other miners, is just doing as much as they can to support communities, create opportunities, while working with our partner and the government in order to make sure that the property tax assessments are done fairly and in line with the intent of Bill 55 and the Property Tax Assessment Act. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Simailak.

Mr. Simailak: Thank you to Agnico and Baffinland for their responses. Moving on, my next question is for Nunavut Tunngavik Incorporated. In your submission to the Standing Committee of December 9, 2020, you describe Inuit-owned lands as having "unique and public characteristics." However, other publications issued by Nunavut Tunngavik Incorporated and the Qikiqtani Inuit Association describe the organizations as being private landowners. Can you clearly explain Nunavut Tunngavik Incorporated's position regarding the status of Inuit-owned

ΔΔΔ<sup>c</sup> b<sup>2</sup>/<sub>2</sub><sup>2</sup> b<sup>2</sup>/<sub>2</sub><sup>2</sup> Δ<sup>n</sup>, CΔ<sup>b</sup>d ΔαΓ<sup>b</sup> d<sup>2</sup><sup>b</sup> D<sup>c</sup> LC. Δ<sup>i</sup>/<sub>2</sub><sup>c</sup> Λ'dΠ'c<sup>2</sup> Δ<sup>c</sup> P/dσ L<sup>c</sup> L'dγ<sup>c</sup> Δα<sup>c</sup> P/dσ L<sup>c</sup> L'dγ<sup>c</sup> Δα<sup>c</sup> P<sup>c</sup> σ<sup>b</sup>.

Ċჼd< Δ϶ͼͼͼͼ Cď϶ͼͼ Δ϶ʹͼͼͼ Ϥ/ΓϽͼ ΛͼʹϲϷϺ·ϲʹͼϷͼ·Ϲͼ϶ Φαϲͼͼ. CLჼdd϶ Λάη·ϲʹͼͼͼ Ċͼϳ϶ϷϦ· LϲͼϒͿͺʹϭ϶϶ͼ ϹϲͿͼϧͼ 55Γ Ϥ·Ϳ϶ ʹϧϷϒϧͼϹϷϭͼͼͼͼ ʹϭϧͼͼϳͼ, ΔͼϒͼϷϹͼͼ.

**Δ<sup>6</sup>/ペ▷C**%: L'a. Γ<sup>1</sup>C /LΔC<sup>6</sup>.

γιας» (Ͻἡληυς): 'σμοςιέν, Δενφρςώ.
'σμοςιένος Εναγώνος Αραγώνος Αραγώνος Αραγωνος 
lands in Nunavut? Are they private or are they public? Thank you, Mr. Chairman.

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

Ms. Kotierk (interpretation): Thank you, Mr. Chairman. (interpretation ends)

Qujannamiiglu, Member Simailak. Thank you for raising that question about the differences between private landowner and public landowner. I think Inuit take great pride in the accomplishments that we were able to achieve through negotiators to create Nunavut, and we take great pride in being the largest private landowner as indigenous peoples across this globe. That does not change.

All the work we do is to implement fully and effectively the *Nunavut Agreement*, the 42 articles in our agreement, and we work hard to advocate that governments uphold and implement the agreement and all the obligations outlined in there.

Having said that, there are circumstances where, and as organizations advocating for the collective Inuit population of Nunavut, we take a public approach and we are assessed as public entities. This is described in our joint submission, as you indicated, December 9, 2020. On page 5 we provide examples where, under the Canada Income Tax Act, we are assessed as a public body. Through the Nunavut Court of Justice, for the circumstances of elections, we are also given the legal status of a public body. I appreciate that the comments have been repeatedly that this is a complex issue, and I don't think it is a matter of whether or not we are private landowners or public landowners. Under different circumstances, we are assessed in different ways.

The other example we provide are public partnership approaches. We are also assessed

ለ'ചቦ'. ĊჼᲫ∢ ჲჼӶσሒነ▷ኖ' ▷°ኖ≟°Ġ' ₽ჼᲫጋ∆°๔ჼഛ' ◁ጋჼჼC▷⊀°ជჼჼ<? 'Ძታ°ជӶჼ, ለኮረ⊗ኦርჼჼ

**Δ•/ペኦር**••: L'α. Γ<sup>ι</sup> d<sup>c</sup>Ω<sup>-</sup>•.

CL<sup>6</sup>d4 Δ<sup>6</sup>baΔ<sup>i</sup>bc<sup>L</sup><sup>S</sup> 40<sup>6</sup>2015 CΔ<sup>6</sup>d4 42 4<sup>6</sup>PPÅ<sup>6</sup> 40c<sup>6</sup>DbΔ<sup>6</sup>aλ<sup>5</sup>S<sup>6</sup> 4<sup>1</sup>L<sup>3</sup> U&L<sup>6</sup>d<sup>6</sup>G<sup>6</sup> Lc<sup>6</sup>d<sup>5</sup>S<sup>1</sup> 4<sup>6</sup>PPAG<sup>1</sup> Δc<sup>5</sup>S<sup>6</sup>D<sup>6</sup>G<sup>1</sup>S<sup>1</sup>S<sup>1</sup> P/0Δ<sup>6</sup>a<sup>6</sup>G<sup>1</sup> Δ/Lc<sup>5</sup>PA<sup>6</sup>C<sup>6</sup>G<sup>1</sup>.

CΔLΔCΛ΄-Δ°U, ΛΓΡ
ΓΝΦ'-Δ'
ΓΝΦ'-Δ'
ΔΑΓΙ΄-Δ
ΔΑΓΙ΄-Δ
ΔΑΓΙ΄-Δ
ΔΑΓΙ΄-ΔΕ

Ϥ·ĹͻͺϷ·ͻϽႶϲͻͿʹͰϲϼͼ·ϗϽ;ϞʹͰϦϹʹ·ϭͺϲͿͶϹ Ϲʹ·ϧϧϥϽϧͺͶϹϦϘϹϤϧϦϧϽϭϲϥ;ͻϹ as and we have been added as a public entity to advocate for the public collective of Inuit. I think it's important in when we're discussing Bill 55 what we're advocating for as Inuit organizations is that similar to the way in which the Crown is assessed and similar to the way in which the real property taxation definition is included, that Nunavut Inuit organizations are not assessed as private landowners but given the same footing as government landowners.

We recognize that landowners pay taxes, but we also think that it doesn't make any sense for the landowner to be paying for the mining improvements on the land that they're leasing, and we are very concerned that that is the approach that the Government of Nunavut wants to take and I would like to point out to date, in the Kitikmeot and the Kivalliq, for the mines that are currently existing in those regions, mining companies are directly taxed by the Government of Nunavut, and this occurred in the Oikigtaaluk with Baffinland until 2014. We know that the Government of Nunavut can choose to continue in that process and collect the property taxes directly from the mining companies. Thank you.

**Chairman** (interpretation): Thank you. (interpretation ends) Back to you, Mr. Simailak.

Mr. Simailak: Thank you, Mr. Chairman. Thank you, President Kotierk, for your response. My next question is the same to Nunavut Tunngavik Incorporated. It appears that although Nunavut Tunngavik Incorporated wants to have certain benefits of landownership, including the ability to receive royalties from mining activities on Inuitowned lands, it also appears reluctant to assume some of the risks of landownership, including the risk of mining companies going bankrupt and owing property taxes to the government. Is this a fair description of

CΔĹ<br/>
CΔĹ<br/>
CΔĹ<br/>
CΔĹ<br/>
CΔĹ<br/>
CD<br/>
CΔĹ<br/>
CD<br/>

**Δ<sup>6</sup>/«Ρር<sup>66</sup>**: L'α (Ͻ<sup>ϳ</sup>λληυ<sup>6</sup>) Γ<sup>1</sup>C /LΔc<sup>6</sup> Δσ<sup>6</sup>Δβ<sup>6</sup>σ<sup>66</sup>.

γLΔcb (ϽϤͰΛͿϤ): ʹϭͿϧ·αͺΓ˙, ΔϷϒϘϷϹʹΫ.
ʹϭͿϧ·αͺΓ˙·ϹϷʹͼ ϭʹ·Ͱϲͼͼͼͼ ϭʹ·Ϲͼͼ ϘϷͰϭͼ ϹϪͺͰͼ
ዮህ·ϲ·ʹͼ ϭͿΛͼͰϭͰͶͺϫϲϧͼ ϽͼͼͰͼͼͼͼ ϭͺͼͼͼͼͼ
ΔΕΔϲͼ, Ͱͼͼͼͼͼͼ
ΔΕΔϲͼ, Ͱͼͼͼͼͼͼ
ΔΕΛας, Γενα, Γ

Nunavut Tunngavik Incorporated's position? Thank you, Mr. Chairman.

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

Ms. Kotierk (interpretation): Thank you, Mr. Chairman. I also thank Member Simailak for his question. (interpretation ends) If I have given the impression that it is an appearance, I need to apologize for that. I want to be clear that we do have real concerns that our mineral title for subsurface will be the difference between whether or not Inuit organizations would be liable for the property assessment tax for that parcel of land.

As Inuit organizations, as designated Inuit organizations, we are responsible and the constituents that we have are the collective Inuit who are also the constituents of the Government of Nunavut, and as such, we have great concern that Inuit would be put on the hook of having to pay taxes.

I would like to point out that yesterday I talked a little bit about how, as Inuit negotiating the *Nunavut Agreement*, we gave up aboriginal title and, in lieu of that, got the obligations outlined in the Nunavut Agreement, which also include the discussion and the benefits of having Inuit-owned lands, of which 18 percent of the Nunavut Settlement Area is collectively owned by Inuit. It is true that we expect to receive royalties. It is an obligation that Inuit impact and benefit agreements are in place before major projects occur in the Nunavut Settlement Area, and we will maintain that because it is outlined in our Nunavut Agreement.

It is also true that we will advocate strongly that Inuit are not held liable for the costs incurred due to improvements on the parcels of Inuit-owned land that we own. I hope that **Δ⁰/ペ⊳ር⁰**: L'a. Γ\ d<sup>c</sup>∩%.

**ὀ΄Πʹ°**: 'dϧ·αΓ˙°, Δϧϒ≪ΡϹʹΫ. 'dϧ·αΓ˙ʹͻ Ϲʹ·α LCUCΡʹΫΠ ΥLΔC <sup>৳</sup> «ΛΛʹͽͰϒʹLʹ. (Ͻͺ϶ͰΠͿʹ) CΔL CΔĹ<sup>৳</sup> ϽΡϒϧΡʹ·ϭ;ͰΔϲ <sup>৳</sup> LΓϤΓϤʹϧϧʹͽϽ<sup>\*</sup>U CΔĹ<sup>Φ</sup> ϽΡϒϧΡʹ·ϭ;Ε. ϽΡϒαͺʹΠϤ;Ͱͺ<sup>\*</sup>U. ΔΥͺϳͺ϶ʹΠʹ·ϲͺΛͺʹϧϛ·ʹϹ. CL<sup>Φ</sup>d ΔΡϤ<sup>\*</sup>Uϭʹ·Ͻϭ<sup>Φ</sup> Λʹϧʹϭϧ<sup>¢</sup> ϤϧͰϳ<sup>\*</sup>ϒϧͰΠΡϭϤʹ<sup>\*</sup>U<sup>¢</sup> Δ<sub>Δ</sub>Δ<sup>¢</sup> ΠΓʹͼͿΠ<sup>\*</sup>Γ<sup>¢</sup> Ϲϧ<sup>†</sup>ϧϲͺϤʹϧ·ϧ<sup>†</sup>ΠΟΡϭϤʹϧϹͺ϶ʹ·ϭ·ʹ, Δ΄϶ʹ·ϭʹ<sup>†</sup> Ϥʹ·Ϳϧʹ·ϭʹ<sup>†</sup> CΔ΄ ΥL Δα<sub>Δ</sub><sup>†</sup> Ρ<sup>5</sup>ΡΡΥΡΧΙ<sup>†</sup>.

ᠵᡄ᠋ᠮ᠊ᡲᡊᠫ᠅᠂ᡏᢣ᠌᠌᠌᠘᠐᠘᠙ᢗᠣ᠊ᡏ᠅᠑ᠨ᠘᠘᠘᠘ ᠘᠙᠋ᡠ᠋ᡎᡆᢉ᠂᠘᠙ᠸ᠅ᢣᠬ᠘ᡆᠸᡱ᠘᠂ᢥ᠙᠅᠋᠌᠘᠘ ᠰᠯ᠐ᢝᢉ᠂ᢩᡠ᠅᠙᠘᠋ᠳᢗᠵ᠘᠆ᡗ᠂᠘᠘᠘ ᠘ᡆ᠋ᠿᡥᡥᠣ᠌᠌ᠦ᠘ᡧᢛ. is clear and that there is no appearance of that. Thank you.

Chairman (interpretation): Mr. Simailak indicates that he's done. (interpretation ends) Maybe just to follow up on that question, Ms. Kotierk, if you don't mind, when we compare surface parcels of land and subsurface, I wonder if you can describe, in terms of royalties or other financial benefits that flow to Inuit organization, what the difference is between surface parcels and subsurface parcels. Ms. Kotierk.

Ms. Kotierk (interpretation): Thank you, Mr. Chairman. (interpretation ends) I will provide a broad statement and then, if you don't mind, I will ask Carson Gillis, who is very intimately aware of the details in our mineral exploration agreements, to speak to this.

First, I want to state that the parcels of land, the Inuit-owned land across the territory, many of them are different. For instance, we have been using the Baffinland Mary River project as an example and that is a grandfathered parcel of land. Although the expectation is that one day, Inuit organizations will receive royalties from that project, because it is a grandfathered parcel of land, which means that the Government of Canada is the one who administers royalties, only after operational and capital costs have been deducted, the expectation is that Inuit organizations will not be receiving any royalties until 2030.

I wanted to highlight that, but I also want to highlight, because I think often there are discussions broadly about royalties, so that is in terms of royalties and then there are also benefits that are borne out of the Inuit impact and benefit agreements, and I think sometimes the monetary benefits outlined in the Inuit impact and benefit agreements are culminated together and in the general public mind,

Ͻዮ៸ᡆᠺᠬᢦᠺ᠘ᡏᢐ᠘ᠻᢐ᠘?᠂ᡆᡃᢞᡆᡤᡃ,᠘ᢣᠨ᠙ᠺᢗᠬ

Δ•γ<br/>
Δ•

they're seen as one. I think it's important that there is clarity about the difference sources of funds and where they come from.

If you're okay with it, Mr. Chairman, I would ask Carson Gillis to talk a little bit in response to your question. Thank you.

**Chairman** (interpretation): Thank you. Going to Cambridge Bay, Mr. Gillis.

Mr. Gillis: Thank you, Mr. Chairman. Under the *Nunavut Agreement*, NTI was granted title to minerals and petroleum on 158 parcels of Inuit-owned lands on behalf of Inuit of Nunavut. Those 158 parcels of mineral title lands make up about 1.8 percent of the mineral title in Nunavut, but the Government of Canada holds 98.2 percent of the mineral title in Nunavut. NTI refers to these lands as subsurface IOL. It receives various fees, rentals, and other payments from companies that carry out exploration for minerals.

If the companies are successful and proceed to build and operate a mine, NTI receives royalties from these operations. NTI enters into two types of agreements with companies that wish to explore for or mine minerals on subsurface Inuit-owned lands: the Inuit-owned lands mineral exploration agreement and the Inuit-owned lands mineral production lease. NTI receives various types of revenue from each of these subsurface rights, ranging from annual rents, administrative fees, bonus payments, and of course the royalties.

There are areas that are subject to mineral rights that were in place before the *Nunavut Agreement* came into effect. These lands are referred to as grandfathered rights. Although NTI holds the mineral title to these lands, these 158 mineral leases are administered by Indigenous and Northern Affairs Canada in accordance with the *Nunavut Mining Regulations*. Indigenous and Northern Affairs

C4°6'4'CP'JN' 4CPYPNCP; A'U'LC C'6d4

DPYPSNAA 4CPL 24'

'bΔΔ'\^Pbd&' b\^ PC'J' Ċ°Q QJQΔ'bPCP'Ndbb°σ'dLJQSbd. QΛ'bdŃσċb PDL/'JJ. 'dy°QTb.

 $\Delta$ <sup>6</sup> 
**ቦድ・** (ጋኒትበJና): 'dታ°ሲቮ', Δካ'ላየኦሮჼ. ፴ሲዎና ላጐቦ'bበቦ'Jበኦና ላር'Jና, ጋጐ'Uልነተና ጋፚተታኦተደላልና ላበ'ቴጐበርኦ' ጋበነ ኦታና° ፚላና'\\ፚተ ኦጐተላጋ° ፚላና'\\ፚተ ኦጐተላጋ° ፚላና'\\ፚ' ጋ 158ፚ Δ፴Δና ፴ሲ'ተበ"ው Δ፴Δና ለነተርኦ' ጋበነ ፴ሲያነ ΓኦርΔና. ርΔነተላ 158 ፴ሲΔና ኦታና° ፚላና'\\ኦተፈና 1.8%ቦታግር ኦታና° ፚላና\\ኦተሲ ነንሮቪና ፴ሲ'ኦፐ ቴሲርኦና ሀላደነሁ 98.2%ቦና በሀገላጐጋልና ኦታና° ፚላጐርኦህ ሲ ሲነን መስ ፴ሲያነገር.

ውል<sup>©</sup> ጋ<sup>©</sup>ሀል<sup>©</sup>d<sup>C</sup>C <sup>D</sup><sup>©</sup>DO<sup>C</sup> <sup>©</sup>DO<sup>C</sup> <sup>©</sup>D  $C\Delta L\Delta CDCC$   $\Delta PA^{\circ}UC^{\circ}$   $\Lambda^{\varsigma}b^{\varsigma}bCD^{\varsigma}$   $\Delta D^{\circ}$   $CLD^{\circ}$ 40%C4PC-U-U-4PC-2-0-10-19P <u>αιΓσίβΡησί.</u> CΔLΔC αιΓσίβΡηςί ك⁴لاله المائه له المائة كالمائة كالما Ͻ°∿Ⴑልખታ ᠘ᠵᢓ°ᡉ᠈᠂Ϥ᠈ᢣᡤᡃ∿ᡣᢈᠫ°ᠣ᠈ Φ°Γ΄ ΒΕΙΘΕΡΙΚΑΝΟ ΕΝΕΙΘΕΡΙΑΝΟΝ ΑΝΤΙΚΑΝΟΝ Α  $P^{Q} \rightarrow G \dot{A} \rightarrow G$ Ⴍ<sup>ֈ</sup>ᠮᠣᡃᢐᡃᡭᡳᢞᡥᠣᡑ᠘᠘᠘ᠺ᠂ᢤᡥᢐ᠒ᡤᢆ᠋᠐᠒᠘᠙ ᡩ᠙ᢖ᠙ᢖᡳ᠘ᢝ᠘᠙᠘᠘᠘᠘᠘᠘᠘᠘᠘ <sup>Ż</sup>γδασίσιας σενικοιή Πους. Σενιδιας Ρ΄ΦΡΥΟΡΟΥΑΊΡΟ ΕΚΟΝΙΕΙΟΝΑΙ ΑΙΘΟΝΙΑΙΚΑΙ ΕΙΘΟΝΙΑΙΚΑΙ ΕΙΘΟΝΙΚΑΙ ΕΙΘΟΝΙΚΑΙ ΕΙΘΟΝΙΚΑΙ ΕΙΘΟΝΙΚΙΚΑΙ ΕΙΘΟΝΙΚΑΙ ΑΙ ΕΙΘΟΝΙΚΑΙ ΕΙΘΟΝΙΚΙΚΑΙ ΕΙΘΟΝΙΚΙΚΑΙ ΕΙΘΟΝΙΚΙΚΑΙ ΕΙΘΟΝΙΚΑΙΚΑΙ ΕΙΘΟΝΙΚΙΚΑΙ  $\Lambda$ ነbነልቦታ%ቦ° $\sigma$ ና  $\Delta$ ነናህCLና  $\Delta$ DCCDJ $\Lambda$ ነ\%ቦ° $\sigma$ 6 ₽₽> 4-F7 445-0 L5UP 49-0 AFP  $PU_{P} D_{P} D_{P} D_{P}$ 

 ΦΦΝ΄ ΔΡΑΦΟΘΌ

 ΑΦΡΘΟΠΟΝΑΡΙΘΑ

 ΑΦΡΘΕΝΑΡΙΘΑ

 ΑΦΡΘΕΝΑΡΙΘΑ

 ΑΦΡΘΕΝΑΡΙΘΑ

 ΑΦΡΘΕΝΑΡΙΘΑ

 ΑΦΡΘΕΝΑΡΙΘΑ

 ΑΕΝΑΡΙΘΑ

 anada transfers to Nunavut Tunngavik all rents and royalties it receives from these leases. Deposit no. 1 at Mary River is one of these grandfathered mineral leases. We don't have a production lease or a mineral exploration agreement for Deposit No. 1 because there is a grandfathered federal or Crown mineral lease there, No. 2484.

Regarding the RIAs, or regional Inuit associations, there are also 944 parcels of Inuit-owned lands where Inuit hold surface title only, referred to as surface IOL. The land is owned by Inuit through the regional Inuit associations, but the minerals and petroleum are owned by the Crown and administered by Indian and Northern Affairs Canada in the same way as Crown land. These Inuit-owned surface lands owned by the RIA make up about 18 percent of the surface lands in Nunavut, so much larger landholding than the mineral title that NTI holds.

The regional Inuit associations, or RIAs, administer access to all Inuit-owned lands in their region through the issuance of land use licences, commercial leases, quarry rights, and other types of authorization, each of which is referred to as a surface right. The RIAs are also the designated Inuit organizations to negotiate and enter into compensation agreements with respect to water use and impacts on wildlife and an Inuit impact and benefits agreement. For a project that is approaching and at the production stage, these compensation agreements are to compensate Inuit for the negative impacts that a mine has to the land and to the people and to the environment in the immediate area. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you, Mr. Gillis. (interpretation ends) We're just about to go for a break here. I would like to put a question to the Minister.

 $\Delta \Delta \Delta^c$   $\Gamma^c d \Gamma^c d \Gamma^c \Delta \Delta^c$ **Ϥ**ልናጋ<sup>ւ</sup>የ/Lσ<sup>ւ</sup>/լ<sup>-</sup>σΓΡCΡ<del>‹</del>σ<sup>ι</sup>. CAYCᡠ᠘᠐᠘᠙᠘᠙᠘᠙᠘᠙᠘᠘᠘᠘ Ċ<sup>6</sup>dd <sup>6</sup>b<sup>6</sup>lσ αιΓσ<sup>6</sup>b<sup>6</sup>ND<sup>1</sup>LC. ΔΔΔ<sup>6</sup>  $V_{e}$ ᡏᡲᠾ᠙᠘ᡯ᠘᠙᠘᠙᠘᠙᠘᠙᠘᠙᠘᠙᠘᠙᠘᠙ ۵۰۲ ک۲۹۰ میلی کابورکه کی کابور کام ᡏᢗᠫᡥᢗ᠌᠌ᢦᢏᠾᢛᢐ ᠘ᠳᡏ᠙ᠳ᠘ᡓ **᠋ᡏ᠋᠙᠘᠘ᢗ᠘᠘᠙᠘᠘᠘᠘᠘᠙** فه که فرادخ ۱۳ م<sup>ی</sup> ۱۳ کا ۲۳ کا ۱۳ کا ۲۳ کا ۱۳ 4°DΔb<sup>L</sup>L'γLσ°υσ°υ°υσ°υσ°  $Z^{\Delta}/L\sigma^{\delta}$ ʹdϧ<sub>°</sub>۵ϳ<sup>·</sup>ϧͺ Δϧϟͺͺ

**Δ৬/«ኦር**»: L'a, Γ'C ቦር'. (ጋጎ, አበነር ነነጋነ) ዾነነ አስነር ነነረር የርር. ላለነነ አስነር ነነር ነነር ነ

The chamber of mines has raised concerns regarding the competitive environment in Nunavut or the operating environment for mines in terms of their viability. This is a matter that the Committee has raised previously in writing to the department and specifically the Committee had asked the Minister regarding Economic Development and Transportation, the department, in terms of how they were consulted on this bill. You indicate on page 4 of a letter to the Committee on December 21, 2020, it states that "The department did not formally organize in engagement sessions solely with the Department of Economic Development and Transportation, but the department supports further opportunities to continue any form of engagement" with that said department.

Minister, I would like to get your comments or your response to the concerns that property taxes or levying property taxes is something that negatively impacts or makes Nunavut less of an appealing jurisdiction for mining companies. Minister Ehaloak.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. Through you, I'll ask Dan Carlson to answer your question. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Carlson.

Mr. Carlson: Thank you, Mr. Chairman. Thank you, Minister. That's a very important issue is the competitiveness of all industries, mining in particular, but of all industries here in Nunavut, and we know that Nunavut is a high-cost jurisdiction to operate a mine. That won't surprise anyone in this room or anyone listening.

When it comes to Bill 55, it's not increasing the tax rates, it's not changing the tax rates, it's not adding new tax, so just to reinforce Ċ৽da phanadine pophibunes
Δμίωριδι για αριστρομού αρυτο αρυ

「σ'C Þ'bÞ'\'\σ Ͻ\ʔL'¬∿ Δ'L'¬CÞ\Φ'
Ċ'dϤ Λ'dΠσ Ċ'v'∀ʔΠÞ&'Ͻ'
Ċ'v'∀Δ'Π'Π&'σ'」 CL'a Δ'ປ^∿Ր'ϽΓ
Ϥ'ϽΔσ'¬'ປ&'L' Φa≫'¬
Λ'dΓ¬Ϥ°\Րσ'\\ÞԵ'\¬Ծ Þ\ና°σϤ'\ΠΔ'.
「σ'C Δ'b'¬Δ'».

**Δ•/ペኦር•**: L'α. Γ<sup>、</sup>C ὑ<sup>-</sup> \<sup>-</sup>.

LCU\\% 55  $\Lambda$ 'שט, >ש%לר4%ריט%  $\Delta$ '' סילריכ ליליא  $\Delta$ חיחר $\Delta$ רסאליליריני. לים >%סעליב  $\Delta$ '' שלילט.

that point for the Committee, but to your question about tax rates generally and how we decide on them, then I can assure that we do keep the competitiveness of Nunavut and the reasonableness of tax rates in mind. Member Simailak asked a question earlier related to this and the property tax rate in Nunavut has changed once in 20 years and that was about four or five years ago. Other than that, that rate for mineral properties has stayed consistent.

The other question is related to the cost of property tax and whether it's prohibitive. We have heard today about how long it takes to plan a mine and all the work that goes into it. Our job as a tax authority is to make sure that when investors, businesses, and shareholders make those decisions, they're doing it with a clear foundation and understand what it is that they are choosing to get into. One of the things that Bill 55 is doing is trying to create or improve that clarity of the property assessment and taxation system so that if people choose to do business here, they understand what's going on.

When many of these mines began their thinking, we heard about the cost of operating and the commodity prices that was mentioned earlier, they're far higher now than they were 10 or 15 years ago, so the commodity prices and other costs are increasing in a much different way than taxes. The Fraser Institute, which is a think tank in Canada, surveys mining firms and mining industry about mining around the world, so it's not just in Canada; it's globally. One of the things they ask about, they ask a bunch of questions about iurisdictions and what makes them competitive. They ask about taxes. They ask about processes. They ask about the fear of revolt. Nunavut does not have that.

When it comes to Nunavut, what mining industry is saying is that the level of tax rate is

PYdo danded ciriphoness cieda ciriphonesse prediction and ciriphonesse prediction and ciriphonesse prediction and ciriphonesse prediction ciriphonesse prediction ciriphonesse prediction ciriphonesse properties and ciriphonesse properties and ciriphonesse properties and ciriphonesse ciriphon

not top of their mind, and we have heard that from the mining firms here today. The actual level of taxes, I don't want to say, is not a concern but it is not the aspect of operations in Nunavut that is impacting competitiveness. There is whole bunch of other things, including the un-clarity of the systems, the flip-flopping, the changing back and forth, and Bill 55 is trying to address one of those issues in our way. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Thank you. I do know that Committee Members have further questions, but before we go to that, I'm going to call a 15-minute break. (interpretation) We will take a short break and we will be back.

>>Committee recessed at 10:23 and resumed at 10:44

Chairman (interpretation): We're now back as the meeting reconvenes for questions from Members regarding Bill 55. Mr. Akoak.

**Mr. Akoak**: Thank you, Mr. Chairman. Good morning, colleagues and visitors.

My question is for Nunavut Tunngavik Incorporated. The Chair mentioned this morning that he indicated that all parties will be invited to provide supplementary briefs to the Committee. I look forward to reviewing them with care. All the information given to the Committee is always important.

In her statement this morning, the Minister of Community and Government Services directly referred to Nunavut Tunngavik Incorporated's arguments. My question for Nunavut Tunngavik Incorporated is: did the Minister's statement satisfy her concerns? Thank you, Mr. Chairman.

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

**Δ•γ<>C•**: L'a. (Ͻ<sup>i</sup>λρησ) <sup>†</sup>b>λισ<sup>i</sup> bηι<sup>j</sup><sup>c</sup>

ΔΛ<sup>\*</sup>θη<sup>†</sup>η<sup>†</sup>b<sup>†</sup>bσ<sup>†</sup>Γ<sup>†</sup>ισ<sup>2</sup>

CΔσ<sup>\*</sup>η<sup>†</sup>ισ<sup>†</sup>η<sup>†</sup>σ 15 Γσ<sup>†</sup>γΓ<sup>†</sup>

(Ͻ<sup>i</sup>λρη<sup>j</sup>ρ<sup>\*</sup>σ<sup>†</sup>σ<sup>†</sup>) σ<sup>†</sup>b<sup>†</sup>ibΔ<sup>\*</sup>α<sup>†</sup>σσς<sup>c</sup>

>σ<sup>†</sup>γση ρηασσσς<sup>c</sup>.

>>\_\$\phi\$\b\D^\c\_\D^\c 10:23\_|\d^\D^\c\_\J \d\L\_\D\ \L\D^\d\b\C\_\D^\D^\c 10:44\_|\d^\D^\c\_\J

**Δ৽୵⋞⊳ℂ**৽ (ጋጎዶ∩J°): ▷⋂৽৽৴Ŀ┌५<sup><</sup>ℂ ԵՈԼԺ৽Ր৽ ለՐⅆԵԺ৽Ծ⊲፫-Ր-L° ◁Λ৽৳৴৽৸ৢৢৣৢৢ৽৽ 上ৢৢৢৢঢ়৳৸৽ 55 Γ৽৾৸ৣ৹৽. Γ°С ₫₲₫₲

ላ∧<sup>®</sup>d∩Ს ውልዎና ጋ<sup>®</sup>ୃしልነታ<sup>®</sup>ውና. ▷<sup>°</sup>ċ<sup>®</sup> ▷<sup>°</sup>ቴ<sup>®</sup>ቴኦኒና, Δ<sup>®</sup>ሃ«▷Ċ<sup>®</sup>, CL<sup>®</sup>dላ በΓ▷ፈ፫ኒና ጋፚፈነ<sup>®</sup>ሲ<sup>®</sup>ፍርኦ<sup>©</sup>ԵኦነLC ቴስLኦናċ ውና ▷<sup>°</sup>ቴኦፖሲ<sup>®</sup>ቴσ<sup>©</sup>CΓσ<sup>®</sup> σሊኦ<sup>®</sup>σላ<sup>©</sup>C≫<sup>©</sup> CL<sup>®</sup>dላ ጋ∖ና<sup>©</sup>\ ለ<sup>©</sup>Lሊኦ<sup>®</sup>ቦ<sup>®</sup>ሲረ<sup>©</sup><<sup>©</sup>LC ጋσታኦፈ<sup>©</sup> ቴስLኦው<sup>©</sup>.

**Δ<sup>6</sup>/«>C<sup>6</sup>**: L'α. Γ' d<sup>c</sup>Ω<sup>6</sup>.

Ms. Kotierk (interpretation): Thank you, Mr. Chairman. Thank you, Member Akoak. (interpretation ends) The Minister this morning spoke to some inaccuracies that they wanted to point out to the Standing Committee. As I was listening, I was thinking that I'm sure; I know for me as a witness, I was thinking about the inaccuracies that I could have pointed out as well. Our intention will be to provide a written supplementary following this Standing Committee appearance.

I guess some of the things that were said in terms of general application, we don't dispute that, but I guess what we're saying is that as Inuit landowners of Inuit-owned land, and I want to say there was a question earlier about whether we're private landowners, yet we're trying to get exemptions as though we were public landowners. I really appreciated the Deputy Minister of Finance talking about the very different ways of collecting taxes and the different types of land, and I think that kind of highlighted the diversity, that it doesn't have to be a cookie-cutter approach for all types of land.

I think, yesterday, the Minister talked a little bit about residential leases and tried to compare that to mining improvements, and in my mind, aware of some of the taxation laws, I recognize that residential leases are treated differently than mining companies. I think that it will be very important, as Members of the Standing Committee, and I have heard over and over how complex this is, but it will be very important to pay to attention to all the details that are being expressed and being brought forward to this Standing Committee.

I think also, when I talked a little bit about being dishonourable and illegal, I just want to point out that the reason I state that it's dishonourable is currently in front of the Nunavut Assessment Appeal Tribunal, there is an interpretive dispute occurring in terms of the definition of real property taxation. I think, as part of the interpretive disputes, in my mind, the Government of Nunavut is using this process to fix that interpretive dispute rather than addressing it through the proper channels of the tribunal.

And then I heard the Minister talk about how they were not moving forward on trying to change the *Nunavut Agreement*, but in the comment I have made about the changing of the definition of real property taxation, that in itself is attempting to make changes to the *Nunavut Agreement*, and an honourable government, in my view, would approach us as the Inuit organization responsible for the *Nunavut Agreement* and clearly let us know that they were trying to go forward on making amendments to the *Nunavut Agreement*.

The illegality of it, in my mind, is that we know that the *Nunavut Agreement* is a constitutionally protected modern treaty, and to work towards trying to make amendments, to work towards minimizing Inuit rights, those are things that cannot be done without Inuit being involved and without Inuit agreement to moving forward on those.

I just highlight those broadly and I will ask, if you don't mind, Kilikvak Kabloona to add a little bit about some of the inaccuracies that we have heard and, like I will reiterate, our intention is to write something so that all Members can have an opportunity to review what we submit. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Ms. Kabloona.

**Ms. Kabloona**: *Ma'na*, Mr. Chairman. The purpose of Article 22 is to ensure that an Inuit-owned land parcel is not taxable except in limited circumstances: first, outside municipalities, it is developed for commercial

 Δ¹L
 ▷¹Ե°¹°¹°
 □Δ°
 □

CL®4 D°6DP/L°747L°5P° 4/L°6D°6 %DDL°4°P°6°C D°6DPS°C %C°54°°C°C D°6DPS°C A°5P°C MAGPLG<CC LCUCD°6DCL°C %PT°7°7'47°C-1°C, %DDL°C D°6DP'65°C, %GP°CL°C, D°74°DC°C.

**Δ<sup>6</sup>/<br/><br/>C<sup>66</sup>**: L'α. Γ<sup>1</sup> 'b<<br/>->ά-<sup>16</sup>.

purposes such as mining, and two, inside municipalities, it is developed for commercial purposes or is part of an approved development plan.

I would note that where an Inuit-owned land parcel is taxable, Inuit shouldn't be responsible for property tax for the land value only. Responsibility for property tax on improvements is based on laws of general application. Inuit are not automatically responsible for taxes on improvements on Inuit-owned lands.

I would also note that the definition of real property taxation under Article 22 is narrower than that of Bill 55, which is one of the main disputes between Inuit organizations and the Government of Nunavut. This change would effectively amend and broaden the definition of "property tax" from territorial purposes to that of funding local government services and improvements within the general taxation area. This change is aimed directly at undercutting provisions of the *Nunavut Agreement*, a constitutionally protected document, in the midst of an interpretive dispute.

I will also reiterate that with Bill 55, the Government of Nunavut is essentially attempting to redefine the definition of real property taxation in Article 22 of the *Nunavut Agreement*, and Inuit did not enter into an agreement giving permission to the Government of Nunavut to unilaterally change the *Nunavut Agreement*.

Finally, there was a comment regarding the reclamation costs. As the landowner, Nunavut Tunngavik Incorporated and the regional Inuit organizations not only have the burden and costs related to land administration, but also reclamation risks if a mining company becomes insolvent. Regional Inuit associations do not require mining companies

 $\Delta \Delta \Delta^c$   $\Delta \Delta^c$ 

Ċ°Q LCUSS® 55 ΔQSC UQLUSSC ΔLΔ°QX'SC: DPSUOD QX'ÀQX'ON A'dNJC ĊV'YΔ'SNCYOSTE ΔΔQO QSPDOS 22 ΔQC'PNDS, ΔΔΔC QSPPNCDCDSVYLLC ΛΚ°QNCYCDSVYLUNGGO QQSC UQLUSSCO QXYXYCO QQSC QSPPNQO.

to pay reclamation security. I'm sorry; we do. However, the security is often inadequate and sometimes not fully paid up.

As some of you recall, a few years ago, double security was a hot topic, as mining companies complained that the total security they pay to governments and Inuit organizations for reclamation was, in their view, too high and became an unreasonable burden for operating in Nunavut. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you, Ms. Kabloona. (interpretation ends) Before we proceed, just in terms of issues of illegality for the witnesses, this Committee is not in a position to decide on issues of illegality. We're not set up as a jury. It's not a judicial setting.

Minister, in correspondence between the Committee and your department, we have raised issues around legal opinions with this bill. I wonder if you can, as briefly as possible, summarize your department's position as to the legality of this bill that you have sponsored and brought forward into the House. Minister.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. Through you, I'll ask our legal director to respond to your question. Thank you, Mr. Chairman.

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

Mr. Ahlfors: Thank you, Mr. Chairman. As is the case with any bill that the government brings before the Legislative Assembly, the Department of Justice does a legal analysis of any pertinent questions that might be raised by the legislation. Sometimes that's in the form of written legal opinion, a formally written legal opinion. Sometimes those take

᠘᠂᠆᠆᠆᠆ ᠘ᡃ᠘ᠳ᠙ᢗᡥ᠘᠘ᢗ᠂ᠳ᠐᠆᠙᠐᠙᠘ᠳ᠘ᠳ᠘ ᠘᠙᠆ᢣ᠐ᢣ᠘᠄ᢐᠣᢀᠫᢗ ᠘᠙᠆ᢣ᠐ᢣ᠘᠄ᢐᠣ᠘᠉᠘᠂᠘᠘᠘

Γσ') CΔL ۹Ρ'τΠΡτσ' 6ΠL' Δσ'τ)
Λσαδιθος Ρίδρτιδι Ασιτο Ασιτο Καποδιθος Αντιστορού Αντισ

**<b>ላኄしላኈ፞፞፞፞ኈ፞ ፟**፦**ፚ ሴኄ፞፞፞፞፞ፚዻዀ** (ጋ፟ጎትበሀና): 'dታኄሷቮቴ, Δዮረペውር፟ቴ. ላቴዕበቦጋበና ላለሲσላናቴዕ LCしርሲትዎና ላውርናበት የውናዕσላናቴዕ. 'dታኄሷቮቴ, Δዮረペውርናቴ.

place as part of a lawyer doing their research and then in discussions with the department raising issues and modifications being done as a consequence of that.

I can assure you that with this bill, particularly thanks to the consultations that were done during the drafting of the bill and prior to the drafting of the bill, this bill has had a more thorough legal vetting than most bills because of the purported legal issues with it, the Department of Justice is confident that this bill is within the authority of the Legislative Assembly to pass in its current form and that it does not unduly interfere with any rights of Inuit under the *Nunavut Agreement*. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) I had assumed that just based on the fact that the bill was brought forward by the government, but thank you for confirming the legal opinion. Ms. Angnakak.

Ms. Angnakak: Thank you, Mr. Chairman. I just want to do a follow-up on my question to the Minister about the board of revision. The Minister and her staff were saving why some of the reasons or what some of the problems were when it came to the board's operations. I'm wondering if the Minister can tell us if the present board members were consulted and if they had any suggested ways in how to address some of the problems that were stated this morning, and also, what were their thoughts. I'm sure they have spoken with them, but did the present board members want to be abolished? Is this something that they thought was a good thing as well? Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) That's kind of an existential question, asking a board if they would prefer to be abolished, but Minister.

LCUCLY 19PYY 4.00 Y 4.00 Y 10.00 Y 10.

**Δ°γ<β>C°°** (ϽʹλληͿς): 'dϧ°ͼͺϳʹ·. ϳʹ·ͼ ϧημλως Φʹϑηλογμιζής Φλλις σσ ϳς ͼ ϲ/᠙ϹΡΦΙΖίφάλζης Τ΄ Δ΄νβς Δ΄νδ. Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. I thank the Member for her question. Yes, the tribunal board was a part of the process from the very beginning and we have been consulting with them and they have agreed with what we plan to do in Bill 55. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) Minister, I'm hoping you can clarify something for the Committee and this is regarding clause 31 within the bill. Clause 31 amends section 75 of the *Property* Assessment and Taxation Act to provide that the Minister of Finance shall establish mill rates "for the purpose of raising a property tax to fund local government services and improvements within the general taxation area." The current section of the legislation refers to "raising a property tax for territorial purposes." What's the rationale for these changes, and will future property tax revenues be allocated to a special purpose fund under the Financial Administration Act? Minister.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. Through you, I'll ask Mr. Seeley to answer your question. Thank you, Mr. Chairman.

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

Mr. Seeley: Thank you, Minister. Thank you, Mr. Chairman. The rationale for the changeover from the reference to the territorial purposes to the local government programs and services, that phrase is taken directly from the *Nunavut Agreement* and that's an exercise of aligning the language in Bill 55 with the agreement itself.

To the Chair's question regarding the establishment of a special fund, subject to the approval of Bill 55, the establishment of any special fund based on a revenue stream is

Δ•γ<β>C•: L'a. (Ͻϳλλησ) Γστο

ϽΡγαινηριανος Βημλείος

Λ'κηριου άνρριν 31 μουνος Δυσσ

άνρην 31 σίνρηση με Δυστος

Λ'σημος βρλησιες Εύγγσιες μους

Γστο ραργοποιες σίνρυγσσιος

Δροιν Δσησιος αίνρυγσσιος

Δροιν Δσησσιος Αγρησιες

Λργαιος μους

Κολισιος Είνα διρργομος

Εσιραίνος

Εσιραίνος

Εσιραίνος

Εσιραίνος

Εσιραίνος

Ενίγνη Ποσιες μουνος

Ενίγνη Γροιες

Ενίγνη

**Δ<sup>6</sup>/«>C<sup>66</sup>**: L'α. Γ<sup>1</sup>/<sub>2</sub>C - i<sup>2</sup>/<sub>2</sub>C.

¿c (ጋቫትበJ¢): የdታ°む[ቴ, Δቴፖዊ▷ርቴ. የdታ°む[ቴ]

Γσ√C. ΛϞΠΟ▷Κε ላ/ታትናσ∿ ▷የቴ▷ፖቴቴስՐጋͿ

ውዉ≫ና ሁዊĿቴቴውና ለትረበጐቦኄውና ውዉ፦ና

ሁዊĽቴቴ心ዮኌቴር▷∿ኒኄጋԺ ለትናናናσጐቦኄውና

ለሮሲላጐቦኄኌ. ውዉ≫ና

ላጐቦቴበሶህበጐቦኄጜኒ፦ርቴርቴጋኄ ርቴዉ ላ┖ጔ

ዉሮጋሮቴቦንቲቨርጋቦና ▷የቴ▷ፖቴርጐቦና Lሮሁካኄቴ 55

ላቲ ላጐቦቴዑበሶህና, ውዉ≫⊦ር ላጐቦቴዑበሶህና.

Ċ°ac Λ°JJ 4Λ%dΠΓγρχ% \%PCPσ%U Papyσ% \σ°%CPγσ% LcU\\% 55 4%P%CPσ%Upc D°%U&%%DNC \%P%Πσγ%DC acq°σDΔ°a6bΔ Papyσ% D°%U&%5°Jσ Papyδc Δγ%<°cqqc CdJnc. something that can be considered. However, there would need to be a number of programs put in place in order to make that happen, subject to the approval of the bill itself.

Currently our department and the government more broadly does contribute substantially more to local government programs and services and other services like education within communities than the existing revenues that are earned through the assessment of property taxes. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) One of the matters that were raised earlier was in terms of how many matters were currently before the board of revision and I believe, when that was asked, we got a commitment or the Committee didn't get an answer on that matter. Minister, are you prepared to answer that question, how many matters are currently before the board of revision? Minister Ehaloak.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. In the past three years we've got six complaints in total, basically two per year. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Clause 48, which has been raised a number of times in this hearing, provides for a number of transitional matters, including a provision which states that 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 taxation area. What's the rationale for this provision and what is the total amount of property tax raised by the territorial government since April 1, 1999? Minister Ehaloak.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. I think the best person to answer

this question would be Dan Seeley, Assistant Deputy Minister of Finance. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you.

>>Laughter

Mr. Carlson, go ahead.

**Mr. Carlson**: Thank you, Mr. Chairman and Ehaloak. I'll answer your second question first related to property tax. The GN has collected \$72 million since 1999 based on my notes here. These are all published in the Public Accounts.

For your second question in terms of the retroactivity, I will defer it to my colleague at Justice to address this particular clause. Thank you, Mr. Chairman.

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

**Mr. Ahlfors**: Thank you, Mr. Chairman. To explain this clause, I first have to refer to clause 31, which you referred to just before, which is the one that changes the term "territorial purposes" to "local government services and improvements."

To understand that, that's really aligning with the reality of what has been going on in Nunavut since Nunavut was created, particularly in the beginning when there was minimal mining infrastructure. Property taxes that were collected were collected in the communities from people who have private homes and businesses and that same money was then used in the planning for funding municipalities and other local authorities. That's something that has always been going on.

The fact that the Act was saying that it's for

 $\Delta$ b/QDC5b: L' $\alpha$ .

 $\Delta^{l} \subset {}^{g} \mathcal{D}^{c}$ 

ריכ 6-۲, 6420.

**ኔ**-ኒል (ጋኒትበህና): ፕሬታ<sub></sub>ል፫<sup>†</sup>, ልካረጳኦር<sup>†</sup> ላካ ልቴት ጋላ<sup>‡</sup>. ርትል የህተርች የኦችቴን ለፕሬሰና ርልትል ውልዎና ሁኖኒ<sup>‡</sup>ሁና \$72 Γርብት መተ ውላናበረተርችንና 1999- Г መን ሁልቦት ጋህ በበጭቴፕሬበቴ ርትዕላ ርጭ ዕተልው የህ አጭ የታጭን መተ ትል አንተነጋን የ ተ

 $\Delta$ ەሃ**<>>**C'%: L' $\alpha$ . Γ' $\zeta$   $\dot{\alpha}$ ' $\dot{\alpha}$ 

**፭ ፡ ቃላ ፡** (ጋቫትበሀና): 'dታኄሲቮቴ, Δቴፖጳኦርቴቴ. ርቴሲ ጋየተፈቴትበቦላናጋህ ርቴሲ ሲካኦበኄሁ 31 ኦቴኦፖቴቴኦታ∆ና ላፖኔትዛቴ ውሲያና ሁዲኬቴቴሪቴ ለነፈበቦታኦዛሪቴቴ ውሲትና ሁዲኬቴቴሪና, ውሲትና ሁዲኬኄዮውና ለትናበናቴበናህና ውናበቴርኦቴኒናጋሪ.

territorial purposes was really not being followed in a sense. It was used for a much more limited purpose, which was to fund these local governments. As the tax revenues grew because of certain mining operations starting up and becoming more viable and larger and therefore bringing in more revenues, those revenues were put into the same use. However, the Act was never changed until now and so we are simply correcting that sort of historical inaccuracy.

The idea here is that when we change one provision of the Act, which is section 75 through clause 31, at first glance, it would appear as if we are changing something. We're changing what we used to use the money and then now we're going to be using it for something else. It was used for territorial purposes; now it will be used for local government services and improvements, but that's not the case. That is not the change that's happening here. It's simply a change in wording because that's already what has been going on and 48(10) is there to confirm that no, we are not really changing where we're putting this money. We have always been putting that money into that place because that's what the *Nunavut Agreement* requires us to do.

It's simply there to confirm that no, this is....clause 31 isn't really a change in practice or a change in where we're putting the money; it's what we have always been doing and much like the rest of the Act, basically it's confirming much of what we have been doing. It's simply to align the Act with the reality of the *Nunavut Agreement*. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Thank you. I would like to turn to Agnico Eagle. On page 4 of your submission you mention a number of issues for the Committee's consideration and one is

ĊԽd Δανς υθυθης ος μους οξορος αργορος αναρος αναρ

**Δ<sup>6</sup>/«ΡC<sup>66</sup>:** L'α. (Ͻ<sup>1</sup>λΑΛ<sup>1</sup>σ<sup>16</sup>) <sup>4</sup><sup>1</sup>σ<sup>1</sup> Δ<sup>1</sup><sup>6</sup>σ<sup>2</sup> <sup>1</sup><sup>4</sup><sup>1</sup><sup>1</sup>PLC<sup>1</sup>ΓυL, L<sup>6</sup>Λυ<sup>66</sup> 4-Γ Ͻσ<sub>2</sub>C<sup>1</sup>ν<sup>2</sup>σ<sup>6</sup> Ρ<sup>1</sup>ΦΡ<sup>1</sup>Ρ<sup>1</sup>Φ<sup>16</sup> ΦΛΓΡ<sup>1</sup>Ε<sup>1</sup> Δ/Γ<sup>6</sup>Λ<sup>1</sup>Ρ<sup>1</sup>Ρ<sup>2</sup>ΓΡ<sup>1</sup>Θ<sup>16</sup>. on the topic of roads. It states on page 4 that your company "observed that based on the current legislation, a significant portion of property taxes must be paid during the closure and reclamation period of an operation. For example, road liabilities at closure are currently taxable. We would suggest that it would be interesting to consider this infrastructure as a legacy to the communities." What specific changes to the *Property Assessment and Taxation Act* does Agnico Eagle recommend to address this issue around roads? Mr. Plante.

**Mr. Plante**: Thank you, Mr. Chairman. I will turn it to Mr. Baltov. Thank you.

**Chairman** (interpretation): Thank you. Mr. Baltov.

Mr. Baltov: Thank you, Mr. Chairman. Yes, so Agnico Eagle invested massively in building roads in Nunavut. Some examples are Agnico Eagle Amaruq road, which is a 64-kilometre all-weather road, completed in 2017; there is another road between Meadowbank and Baker Lake, it's a 110-kilometre all-weather road with many bridges on it; there is also the Meliadine to Rankin Inlet road, about 25 kilometres all-weather road, also with a big number of bridges, I think, it's more than 30.

In total it's around 200 kilometres of roads infrastructure. The investment supplies more than \$200 million since 2008. Most of them, all of them in fact are for public use and they are part of the territory infrastructure, along with other parts like electrical supply, telecommunication, water supply, and everything else, which definitely contribute to the local economy.

Our point here is just to see if there is an opportunity to treat these specific categories in a different way in terms of what portion of

**<ċ॰፡** (ጋኳትበJ<sup>c</sup>): 'dታ°௳ቮ', Δ<sup>6</sup>/ የኦር<sup>c</sup>. Γ<sup>c</sup>. <<sup>c</sup>c<sup>e</sup>J<sup>c</sup> ጋσσ4ና<sup>6</sup>. 'dታ°௳ቮ<sup>6</sup>.

**Δ<sup>6</sup>/<br/>%**: L'α. Γ<sup>1</sup>C < cc².

**<'c'**</body> **<'c'**()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
()
<

 b∩ci%or
 200 Pcircio
 4%dñ

 \α\b\lamba\left\colon
 \$200

 Γcd° b%lcö²L° CΔb%log
 2008-гσ°.

 ⟨ΠισπλΔ° ⟨С%ρ%)ρ%b
 Pødciσ

 ⟨Δ>%Cb+%a°LC Δcρb%lc
 Δαδ° læløg

 ⟨Λογολης
 Δοληγος

 ⟨Δογοληγος
 Δοληγος

▷'b▷ፖሲሲሥር》'C ΔL°ሲጋΔ°ሲ<sup>ና</sup>, ለል'bʔ°ሲ'ኒ<sup>°</sup>ὑC C<sup>°</sup>dd d<sup>ና</sup>dቨ ďኦቦኄቦርኄႱႻ the CapEx (capital expenditures) will be included in the assessment value and when, again, because it's for public use, this is also heritage for the communities and I think it's important to highlight this point.

The second point is when it will be added to the assessment value and when it would be excluded from the assessment value for taxation purposes. That's our explication on that subject. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) I wonder if you could just walk the Committee through this statement where it states "Road liabilities at closure are currently taxable." Using, let's say, the Meadowbank operation as an example, at closure, once the life of the mine has completed and you have shifted off of operations phase into remediation or closure, maybe walk us through the issue that you have with road liabilities being taxable. If it's okay with you, Mr. Plante, I'll go back to Mr. Baltov. Mr. Baltov.

Mr. Baltov: Thank you, Mr. Chairman. Yes, exactly, our point of view is that once the operation of the mine is close to the end, the roads should be excluded from the assessable value of the complex. All the operation during the closure of the mine is another phase when a profit is not generated and one of the specific items or elements that are supposed to be not any more included in the assessment value is supposed to be the roads and these kinds of infrastructure. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Simailak.

**Mr. Simailak**: Thank you, Mr. Chairman. A question to Agnico Eagle, continuing on about the mine closure and the road reclamation, during the final Nunavut Impact Review

ϤͰϽ Ͻ·ϹϤʹ·ϐʹ·ͰͺΔϲϲϲϷ;ͰϷϭϤʹͰʹ·ͺϳͼ ʹϐϷϟϒͼϹϷϭʹʹϹʹϼϲʹ·ϐϧϒϽʹϭϽ ΛʹϧϒϷ;Ϸʹʹʹ·ϽͿ·Ͻʹ·ϧϷϟϒͼϹϷϭʹʹϹʹϭͼ ϒϽ·ͰʹͼϒͼϹϷϭʹʹϹͺϹʹͼϲͺϹʹͼͺϹͿϥͿͼ ϷʹϧϷϒϧͺʹ·ʹϥϧ·ͺϲͺϷͺϪϧϒϘϷϹʹͼͺ

 $\Delta$ <sup>6</sup>/ $^{6}$ C<sup>6</sup>: L'o.  $\Gamma$ <sup>1</sup>C /L $\Delta$ C<sup>6</sup>.

Board hearings in Baker Lake, before Meadowbank was approved, we had learned that the road would have to be removed once the mine shuts down. We as a community did not agree with the road having to be removed.

Many of my constituents grew up in that area along the road and for them to finally have access to those lands that they grew up on was great to see and then later on, like I said, during the final hearings, we were advised that it would have to be removed completely under a decision that all the lands must be put back to the way it was before the mine opened. I'm wondering if that has changed. Agnico, can you answer? Sorry, I haven't been keeping up before I became MLA. Is the road staying now? First question. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Plante.

**Mr. Plante**: No, I think the point there is until the reclamation is completed, we will continue to pay taxes. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Maybe if you can just repeat that answer, Mr. Plante. We had a little bit of an audio issue here with the earpieces. Mr. Plante.

Mr. Plante: Sorry. Thank you. The point there is until the road is fully "reclamated," then we will continue to pay taxes. There would be a period after the production ends until we get to the sites and roads fully "reclamated." Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Simailak.

**Mr. Simailak**: Thank you, Mr. Chairman. Thank you, Mr. Plante, for your response. To

**<ċ<sup>αc</sup>** (ϽʹϧϒηͿ<sup>c</sup>): ʹϞʹ϶<sup>ι</sup>L<sup>6</sup><sup>ι</sup>Δ<sup>6</sup>CΡσ<sup>6</sup>υ Λϧʹμ<sup>6</sup><<sup>c</sup> CΔ<sup>6</sup>dd d<sup>6</sup>d<sup>f</sup>c d<sup>6</sup>βγγ<sup>6</sup>CΡϲ<sup>6</sup>υζ<sup>c</sup>, ΗΔϲ<sup>6</sup>βΔς? <sup>6</sup>dγ<sup>6</sup>α<sup>†</sup><sup>6</sup>, Δ<sup>6</sup>γ<sup>6</sup>Ρ<sup>c</sup><sup>6</sup>.

**<ċº፡** (ጋካትበህና): LFላሲጭ, 'dታኄሲቮኄ. ላጭdና ለታጭርው፦<ና, ለታጭርውጭ<ና የተላσ ሮኮቭታΔታア·ፚናታጭጋህና. ፫፻ጋ ለውረ∿ሀውና ውበጭበናጋህ. 'dታኄሲቮኄ, Δኮረዊውርጭ.

**△⁰┤ペ▷ᢗ⁰**: L'a. ୮୯୯ ┤L△८७.

**/LΔc** (ጋጎ/2016): የዕታ° ፞ ርቮ, Δ° / 〈 የ ሶርጐ.
የዕታ° ሲቮ ፞ , Γ'ር 〈 ċ ° ና, የ የ ኮ ሀ ልና.

the government, to the Minister, it does say in their statement that property taxes must be paid during the closure and reclamation period, a significant portion of it. Can that be done prior to that or does it have to be during the closure? The way I read it there, they're concerned that a significant portion of the property taxes must be paid during the closure and reclamation period. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Minister.

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

Chairman: Mr. Ahlfors.

**Mr. Ahlfors**: Thank you, Mr. Chairman. To be clear, Nunavut's property taxation regime is one where property is assessed on a year-by-year basis and taxed on a year-by-year basis.

When it comes to the reclamation period or the closure period, the only taxes that would be payable at that time, as long as taxes have been paid up during the life of the mine, the only taxes that would be payable at that time are those that are assessed on a year-to-year basis during the closure. It's not that there would be some kind of huge tax bill at the end for things that happened before. No, it's only for that specific year that taxes would be payable. A closure is still part of a commercial operation. A mine has to consider the cost of closing the mine as part of the operation of the mine, so that's really still a commercial exercise.

Once the mine is closed, then you're looking at another question of what's happening and at the end of the day, the road will be used for υペĿᢐᠲ৽ ϤΛʹͽϤΠΓϲʹͻͿ Ϸʹͼϭ ϷʹϧϷϟʹϭͼ ͰϽϟʹϟΠϭͼ ϷϧϚʹϭϤʹϐͼ ͰϽϲʹͼΠʹʹͻͿ, ͰϽϲʹͼΠʹʹͻͿ ΔͰͼϲ ϷʹϧϲͺͰϚͼ ϹͼϟʹϧϷϦʹϲ ϷϼʹϭʹͼϧʹΔͼ ϤΡϲʹͼϹϷϧϲͺϤϲʹ ϷϧϚʹϭϲϤʹϐͼ ͰϽϲʹͼͶʹʹͻͿͺʹϤϧ·ʹͼͺʹϧͺΔͼϟͺϘϲʹͼ.

**Δ•/ペレር**••: L'a. Гσ<sup>.</sup>С.

**4%ሁላጭ፟ነጐ ትፚ Δ% - ጋላጭ** (ጋጎ,ትበJና): የ<mark></mark>ዕታ°ሲ፫ጐ, Δ°ታ′ペ⊳፫ና፦ ላና፦ዕጠ<u>ቦ</u> ጋበና ርኪነ ላና፦ቃላነ የ▷ናሳσላና፦ርና. የዕታ°ሲ፫ኑ, Δ°ታ′ペ▷፫ና፦.

 $\Delta$ **b**/**cb**C**ib**:  $\Gamma$ **'**C  $\dot{\triangleleft}$ **c** $\dot{\triangleright}$  $\dot{\triangleleft}$ **'**.

the purpose of the mine site during that reclamation period and whoever is doing the reclamation will be using that road and so there's a value to that road because, if there was no road, it would cost a lot more to do the reclamation of the mine site. There's value to using that road and that's partly why it's being taxed during that period, but it's only being taxed on a year-to-year basis as opposed to having some significant tax from a previous year coming there. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) Going back to Agnico Eagle where you mention the infrastructure, the road being a legacy to the communities, I realize it's not really within the scope of this bill, but I know that you do have a memorandum of understanding with the Government of Nunavut and specifically transferring ownership or dealing with that piece of infrastructure and setting it up as a legacy road or piece of infrastructure for the communities, for Nunavut, is that something that's currently being explored or have you discussed with the government in terms of how that infrastructure could be dealt with? Mr. Plante.

Mr. Plante: Thank you, Mr. Chairman. Yes, it would be our wish to do so. However, nothing has been confirmed. There would be discussions held in the coming years. Our goal for now is not to start doing reclamation work but more extending the life of the mine, but in the longer term that would be our objective to achieve. Thank you.

Chairman (interpretation): Thank you. (interpretation ends) A final question for Agnico Eagle: what specific amendments to Bill 55 are you suggesting? Mr. Plante.

**Mr. Plante**: Thank you, Mr. Chairman. I will turn the question to Mr. Baltov. Thank you.

▷ታናናσ∢ናል▷ ኣጔ፡LናԽኣጭር▷፫፡ዀበʹጔͿ
LϽታ▷፫፡ጐበʹʹጔͿጔ CΔ°α ፈ፡ጐዕ፡
⊲ጋጭር▷ጐቦ°αናσፈ፡ጐጋጭ ፈ፡ጐdበናውጐዮና<ና
⊲₽ጋσና፡▷ኣ፡Lጢ▷αታና፡▷ጋዀ. CΔ°α ຝጋ፡ጐበʹʹʹͿͿ፡
Ċ゚ፆቫታጭር▷σ▷ታጭጋጭ Cኛፇጕጜሀጋላልጔ▷ ፈናናህͿ፡ና
⊲ጋናታጭጋጭ CΔdዺ Ċ゚ፆቫታ▷ቨና. ናዕታ°α፫፮,
Δ▷ፖዊ▷ርና₺.

Δ•γ<br/>
Δ•

**<ċ°°** (Ͻʹ៶ͰΛͿͿ·): ʹϭͿϧ·ʹαͺΓ·ϧ, Δ·ͰͿϘϷϹʹ·<sup>6</sup>. Δ΄, CΔLΔ-϶ϽͰͺͿϧ·ʹͼͻͿϲ Ϸʹ·ϧ·Ϲ·ʹϧϹϦϒͰͺͿϧ·ʹͼϹϷϚ ϼα-ϻ· ͿϘͰ·ϧϲ· ϹͰϽͰσ Ϥʹ·ϔͿΓ Ϸʹ·ϧϷͰʹʹͺϲͰϹϭϤʹͼϹϻ· ʹͺϫͰͺ·ͼ·ͺʹϪϘʹ·ϲʹϤσϤϲϽ·ʹϹ. Δ΄, CΔLΔʹϽΓ Ͻʹ;ͿϲʹϧϽͰͺͿϧ·ʹͼͿϧ·ʹͼͿϧ·ʹͼ.

**Δ•/ペኦር**•፡: L'a. (ጋካትበሀና) የህተርጭሩ ህተገ ሀ ሮቴል ላካታ ልሀቴሪቴ ልና. የአልሪናጋውና ላጭየባላያበው የየፐናንል<ለሃ Lተሁካጭ 55 ለተጋህ? ፐፕር <ċድና.

**<ċ•** (Ͻʹ៶ϒΛͿͿ): ʹϭͿϧͼϼʹϳͼ, ΔͼϒϘϹʹͼ, Ϥϒͼϼͼ ϽͼϭͼͿͶϹϭϤͼϹϚͺϹͼϼͺϤΛͼϭͼ, ʹϭͿϧͼϼʹϳͼ. **Chairman** (interpretation): Thank you. Mr. Baltov.

Mr. Baltov: ...(no audio)...a factor regarding the CapEx of roads, for example, 25 percent or similar to that or less or a little bit more. In terms of treating this kind of investment in what proportion or weight, as mentioned before, because it's a legacy for the community, because it's for public use and it contributes importantly to the local economic development for employment of the people who live there, that's part of the reasons why we simply suggest to think about applying a different multiplier for this specific element. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you, Mr. Baltov. (interpretation ends) We had a little bit of an audio issue here, so if you mind repeating the first part of your response for the record. Mr. Baltov.

Mr. Baltov: Thank you, Mr. Chairman. My point is just to say the opportunity to see if there is a possibility to apply a specific multiplier for road CapEx, for example, 25 percent of the total CapEx for the offsite roads, and here we're not talking about our own site roads, the internal industrial paths. This is definitely a restricted area, controlled area, where simply the mining operation is happening. We're just talking about offsite roads or the public roads which are accessible for everybody there. That was the first part of the explanation. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) I would like to turn to the department. Minister, in their submission, the chamber of mines suggested that or stated, "Tell the public how much the GN is collecting in property taxes and what the money is used for." Minister, I would like to give you a chance to respond to that. Is the government currently, in your opinion,

**Δ•/ペ⊳ር·**⁰: L'α. Γ′Ͻ <ʹ·Ϲʹ·

**Δ•/ペኦር**••: L'a, Γ'C < Ċ. (ጋጎትበJ)
ኦ'ቴ'-ር-ቫ ጐበ' ጋባ ጋኒጐካኦናበፈጐቴኦ ጉስልና
ርΔ° a ʻb Δ σ ՟ ሮ ኦበቦ' ጌ ኒጐቴኦ ኦ Δ ና
ኦ'ቴኦ ተስቴት ማ ም ማ ለ ር ኦ ጐር ኦ ተ ሀልና? Γ ነ ር
‹ Ċ ୯.

providing the public with information about property tax collection and what the taxes are used for? Minister Ehaloak.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. When it comes to government collecting property taxes, it is public information and how the government uses these property taxes is set out in different ways. The money collected from property taxes is used for... I'll give an example of what we have used the public funds for. For the 2020-21 fiscal year, we have provided \$45 million to municipalities for operations; we have provided \$6.76 million to Igaluit for their water for outside of Igaluit; and we have provided \$30.2 million to municipalities for infrastructure; and we have also provided the Department of Education \$1,254,000 to schools within our municipalities.

To give a little bit more detail of information, I'll ask Mr. Carlson to elaborate more for me. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. Mr. Carlson.

Mr. Carlson: Thank you, Mr. Chairman. When it comes to communicating revenues, we've got the public budget that has a line item for the property tax and we've got the financial statements that show exactly how much we earned in property tax.

In your opening comments you noted that last year we reported about \$8.5 million in property tax for the entire territory, so that's all communities and in the hinterland, so all mine sites, but we are hearing that there is more interest in a detailed breakdown of kind of exactly where we are getting the property taxes from and that is information that my team and I can look at better communicating to those who are interested. We pulled out some numbers just to provide examples and

**Δ%レረናͽϳናͽ ϳϭ Δʹ·ͿϹʹϽϤʹ·ͽ** (ϽϳʹϒͿϽϲ): ·ϭͿϒͼ ΦͺϹϳϧ. ΔΫΥΘΡΟς. ΓΘΓΑς ΟΡΊΡΩΝΟ ΘΕΘΕ <u> </u>
የወቅተር እንበሌ እየ የወቅተ ነገር ነ  $\dot{C}^{b}\dot{A}^{b}\dot{D}^{c}$ 450074001 PODYCAMY CP170010 ᡖᡙᡗᢋᢧᠫᡉᢗᢈ᠘ᢑ᠘ᢋ᠒ᡧ᠘ᡩᢕᢤᠸᡎᠲᢕᢗᢆᢦᢅᡆ CΔ6dd C64/PDUc 2020-2021-L  $\Delta \nabla_{\sigma} \nabla_$ ላጋ<sup>6</sup>ጋ<sup>6</sup>\c \$6.7 Γር ላ° Δ<sup>6</sup>b\_<sup>6</sup>ውና Ld<sub>2</sub><sup>6</sup>\c  $\Delta\Gamma^{\circ}CD\cap^{\circ}\Gamma^{\circ}$   $\Delta\Gamma^{\circ}D\cap^{\circ}\Gamma^{\circ}\Gamma^{\circ}$ /∟Ċσ ΔΓ%Cኪላ'b%N'ጔቦ'. 4<sup>L</sup>L \$30.2 Γ⊂4° Ͻ°σ%dՈՐϲϷʹͳͰϷͰ ʹϠϥͳϲϧϥϧϧͺͺͺϒ;ϤϢͱϯϤͲϲ 4)56)650

ÞΔሀ⊀°Φʻσ⋖ˤLJ Γ\C ḃʻ\° Δ⊆ቴҌ°σʻd৮Ϛ ÞʻҌÞፖቴ\°σቴ. ʿd৮°Φ፫ቴ, Δቴፖ≪ϷϹʹቴ.

**Δ•/ペኦር%**: L'α. Γ<sup>ւ</sup>ር ὑ<sup>-</sup>ι<sup>-</sup>.

 Δ\*Ε
 Δ\*Ε</t

so Arctic Bay, we can look at exactly how much is coming from them. Last year it was about \$93,000 from that community. We can look at different sites and we can communicate that.

The Minister spoke about how we are using this money to support local services. There are different ways that we do this; she mentioned a few of them. A big one is the Municipal Funding Program. It's a stream of payments that comes through CGS straight to municipalities so that they can support their local services, so this is the money that hamlets use to run. That was about, as the Minister said, \$45 million last year. As a sense of scope, we collected \$8 million across the territory from property tax and we have already spent \$45 million directly to municipalities for their operations.

The Minister mentioned a few other streams. We, through CGS, support water and sewage delivery at another \$6 million or \$7 million a year. We build and pay for municipal infrastructure, so these are the sewage lagoons, the water treatment plants, access roads, municipal hamlet offices. That was \$30 million or so alone last year in just municipal infrastructure.

The *Nunavut Agreement* talks about schools as part of local services. Schools are expensive. There are many different ways that you could look at their costs, but even looking at just a couple of them like school salaries or contributions to local DEAs, there is another several million dollars. I've got some of the numbers around here that the Minister mentioned.

Those are examples of where we take property tax from and how we spend it on local services. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you.

Δ<br/>
Δ<br/>
Λ<br/>
Λ

C°« Þʻ)NP°°°°, NʻdNb°°°°, NʻdNb°°°°, NʻdNb°°°°, NʻdNb°°°°, NʻNb°°°, NʻdNb°°, N'dNb°°, N'dNb°°

**Δ<sup>6</sup>/«C**<sup>6</sup>b: L'α.

(interpretation ends) Also in the chamber's submission, they mention on page 9, "Governments can take actions to help the industry with costs like taxes." Minister, does the government have the resources to help the industry with costs in terms of their operations currently? Minister.

**Hon. Jeannie Ehaloak**: Thank you, Mr. Chairman. Through you, I'll ask Mr. Seeley to answer your question. Thank you, Mr. Chairman.

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

Mr. Seeley: Thank you, Mr. Chairman. Thank you, Minister. Just to frame out that proposal or that idea, if it's within our department, as Mr. Carlson and the Minister articulated, we do significant cash contributions to municipalities for their basic operations in the delivery of programs and services in addition to the development of their core infrastructure.

As far as the next layers to that question, I think Mr. Carlson from the Department of Finance would be better positioned to respond to any kind of supports outside of the municipal sector, with your permission, Mr. Chairman. Thank you.

**Chairman** (interpretation): Thank you. Mr. Carlson.

Mr. Carlson: Thank you, Mr. Chairman. Your question was whether the GN has the resources to reduce taxes on mining in particular, and I would respectfully suggest that that's the decision of those in this room during the Assembly. We have been in many appearances before in my role, supporting budget bills and appropriations, and we have discussed over the past few years the importance of looking at either increasing or

**Δ<sup>6</sup>/ペ>C**%: L'α. Γ<sup>1</sup>C / c.

ᡏᡃᢗ ᡠᡃᡪᡥ ᢆ᠙ᡅ᠌Þᢣᠸᡙ᠌ᡷᡃᢨᢐᡟ ᠙᠌᠌᠌ᠪᠲᠲ᠋ᡳᠫᠨᠲᡆᡪᢧᢛᡪᢅ<ᡩᡄ᠘ᢅᢣᢛ, ᠘᠋ᡃᢐᡳ᠘ᢗ᠌᠌᠌ᠫᢐᡃ᠖ᠮᡏᡅ᠘᠘᠙ᡏᠲ᠘ᡸ ᡏᠪᡟᠲ᠋᠘᠋ᢅᢗ

at least maintaining the GN's own source revenue. We have talked about that many times.

In terms of whether this Assembly or the next one chooses to give tax breaks to particular industries, it would be up to the Members. As I had mentioned earlier, in a mining survey, the taxes in Nunavut have not been identified as a significant concern of the mining industry. I fully appreciate that if I were industry, the fewer taxes I pay, the better. That's a very fair stance, but from our government perspective, I would suggest that our taxes are low, they're reasonable, they're relatively stable, and we do consider them with that type of stuff in mind. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) I would like to turn to the chamber now. In the very last line of your submission, you mention that if the government is "looking for new tax revenues, work to increase Nunavummiut employment." It goes on and says, if the government helped to "get another 800 Nunavummiut into mining jobs, it would return tens of millions per year in income taxes alone."

I represent a constituency with very high unemployment, chronically high unemployment and poverty. When you reference 800 Nunavummiut getting into jobs, it's something that's of interest. What would that initiative entail? What are we talking about? Increasing employment for 800 Nunavummiut and getting them into the mining industry, how long would that take? How much training would be needed? What's the time frame for achieving something like that? Mr. Dobbin.

**Mr. Dobbin**: Thank you, Mr. Chairman, for that question. In reference to that statement, it was basically saying that instead of property

⊲∿ቦ'፫ቦ⊲ሲσ'Γ⁵ ዾ፞፞ዾፇ፞ና ሀペL∿ሀር ዸ፟ዾዾ፟፟፟፟፟ኯ፟ጜ፞ኇ፟፟፟፟፟፟፟፟ጚ፠የርጐቦ°ፚቔ, Δረጭበሩናርጐቦ°ፚቔ.

ΡὑιΦϽΔυͰͺϹ ΔισοΔΥσοριουσος
σραφηριτικός
Δισοδος
Δισοδ

taxes, payroll taxes would probably be another alternative. Because right now industry does most of the training itself, we would like to ask the GN for some help with training because most of the local Inuit are in unskilled labour at Baffinland and AEM and we need more Inuit in semi-skilled positions and skilled positions, so we're asking for some help with training from the GN.

I know for a fact that the chamber of mines itself took on a public awareness initiative back in 2017 because we were aware that mines want to hire more Inuit. That's not the point. The point is just that you have to be skilled in order...like if you bring your car to a garage, you want a qualified mechanic to repair your car. That is the point. We need to get more Nunavummiut involved in the industry and industry can't do it alone. We need help from the government.

I know Inuit youth know very little about the mining industry. At the Nunavut Mining Symposium last year there was a youth symposium and they know a cousin that works at the mine, but that's the extent to it.

I keep referring to Yvonne Jones' statement with regard to Voisey's Bay in Labrador. The Voisey's Bay nickel mine, in the '90s, their Inuit employment figures were very low, but now they've got like their Inuit hire is like 55 percent at Voisey's Bay in Labrador.

I make reference to my statement earlier that in 2009 there was virtually no mining in Nunavut whatsoever, so we have come a long way in a short period of time, but again, like infrastructure, the mines can't do it alone. We need government help and we need government support to get more Nunavummiut trained and ready for industry. Thank you, Mr. Chairman.

Chairman (interpretation): Thank you.

ĊĸŸ>ΔΥ™ Δ™ΝΑΔΥ™ΠΥ ΘαΝΥΥΝΎΝΟΝ ΘαΝΥΥΝΎΝΟΝ ΘαΝΥΥΝΎΝΟΝ ΘαΝΥΥΝΎΝΟΝ ΘαΝΥΝΎΝΟΝ ΘΑΝΥΝΎΝΟΝ ΘΑΝΥΝΌΝ ΘΑΝΥΝΟΝ ΘΑΝΟΝ ΘΑΝΟ ΘΑΝΟΝ ΘΑΝΟΝ ΘΑΝΟ

ϤʹͰ ;ͼʹʹ ϷʹϧϷϒʹͺͼϧϷϒʹ· ͽΔʹ <ΔΓ, ἐ<ϽϤͺΓ. «Δ΄ <ΔΓ Ϸϒ·ϭϭʹϐϷ 1990-Ո·ͻͿ Δ.Δ΄ ΔͼϧͼϪϒͼʹΠʹ· ϭʹϹʹϽϐʹϯϤϚʹͻϲϷͼʹͰͰϥʹͺ ͺͺͼϲ 55%-Γ΄-Γ√<ςͼϧϽͿͺ ͽΔʹ <Δ, ͺ<ϽϤͺͺΓ.

**Δ<sup>6</sup>/«C**<sup>6</sup>b: L'α.

(interpretation ends) I would like to turn this topic to Nunavut Tunngavik. I realize that it is peripheral to this bill. This bill doesn't specifically address Inuit employment within mining operations, but we have been discussing benefits from mining, whether it's taxes, whether it's royalties, and I think it's another potential benefit for constituents that, as it has been mentioned by Nunavut Tunngavik, are represented in this legislature as well as represented by your organization, Ms. Kotierk. In a general sense, is your organization satisfied with the current levels of Inuit employment within the mining sector? Ms. Kotierk.

Ms. Kotierk (interpretation): Thank you, Mr. Chairman. (interpretation ends) I don't know if you caught it, but yesterday in my opening remarks in reference to Article 22, I slipped in Article 23 by mistake, so I'm very pleased for the question. It is one of the things that I absolutely love discussing because I really do think that investments in Inuit will make a transformation of a long-term positive impact on our lives.

I recognize your statement about the chronic unemployment in your constituency and the high rates of poverty, and I would say that so much of that is across all Nunavut communities and it creates a fire in oneself to advocate for investments in Inuit building capacity and training, when you're related to so many people and you love so many people and you know that they're living in poverty and you know that they are capable and it's due to a lack of opportunity or due to a lack of belief in the ability of Inuit.

I think Article 23 specifically talks about Inuit employment plans and pre-employment plans in Parts 4 and 5, very specifically to government, but I think we recognize and I know the report we released through PricewaterhouseCoopers talked about how not

(Ͻʹ;ϒΛͿʹ) Űα Δαφς Ͻͼʹνδιδυσος

ϳʹͼͰΛΑΡΙΕς ΓΙΙ. CL°αΔέυ ϤʹϽϤσ·ϧΡϞͰͺς

ϹʹϒΓʹͼͰ LΕΟʹϒʹ϶Ͱ LΕΟʹϒʹ϶ ΒΙΔϤϚϭ ΔΔΔς

ΔʹͽϧαΔϧʹͽΛΟρσͼʹϼͼ ΡγϤϭ ΡʹϧΡγʹϧϧϧϲϲϛϲ

ΔράγϤʹͼͿʹͼ϶ʹ϶ͼ ΔράΟρθ ͼʹͼͼ ΡΛΑσ Ρ΄ Αραβς

σραφηριμένη με Κορμος Κορμος Αραβς

Δ΄ Ε΄ Αραβος Αραβος Αραβος Αραβς

Δ΄ Ε΄ Αραβος Αραβος Αραβος Αραβος

Δ΄ Ε΄ Αραβος Αραβος Αραβος Αραβος

Δ΄ Ε΄ Αραβος Αρα

**ὀናበጭ**: የdታ°Ⴍ፫ቴ, Δቴ/ペρĊቴ. (ጋኒትበJና) Δ<<\\ቴ CΔL ፫ቴժΔ፫ቴժልቦቴ ▷ቴρ፫ቴቴክበጐጋኄ ሲ\ρበ፫ቴ 22-፫ 22-፫ 25-፫ Δ፫ቴ, Δ፫ቴር ፫ቴ ▷ቴρ፫ሲቦፈቴር የժልፈቦጐርሲናርና የዕንት Δ፫ፆቴታልሮቴ Δ፬ቴሮ ላΓ፫፫ሊፈቴኒሪኒ ፫ጵታጋቴርበ°፬ና ለኦሚቴሪ ላናጋቴኒሪና ኦሚናበ°σ.

 Φ'L CLbdd Δ%baΔb%COULLSGC%DAC

 σρα%ΠΓ/Lbb/ac
 ργοργα%ορυσης

 Φ'LSCD% δγος ΦΣΑς «Τρίι LC

 Φασσίι μος
 Φαλι LC

 Λσι βος σρισι αλρης
 Ασλος

 Δροι Διος
 Ασλος

 Λσι LS%CDbAC
 Ασλος

 Λαι LS%C

 $\dot{a}$ \>\cap\c^\b23 \rightarrow\color\co

achieving a representative workforce in the public service, and it could be the same in the private sector, is a great loss to Inuit households, not only in terms of salaries lost but in terms of pride, in terms of role models, in terms of the ability to buy further and expensive hunting equipment.

We recognize and I think the great, wonderful thing about being human is that we all have very different, varied interests. I was at the Agnico Eagle mine in Rankin Inlet when it was opened and I had the opportunity to go underground and going underground is not something I enjoy and I shared that in my comments when I had the opportunity to address the crowd and I said, "This is something I would never do," but I am so happy that others, including Inuit, are comfortable and enjoy and have the passion to go underground to collect the important resources we need to help us in other different areas.

I think that what we need to do as a territory is recognize the strengths and diversity in strengths that we have in our population, and I think this has been very clearly highlighted and underscored with our COVID-19 pandemic, where we have an overreliance on non-Nunavut residents for trades, for construction, for things that non-skilled or very low skilled individuals could take on, which means that they would be open for Inuit to take on if there were investments so that Inuit were able to take that on.

Through Nunavut Tunngavik Incorporated, as you know, we have the Makigiaqta Inuit Training Corporation. We continue to have lots of discussions about how to build capacity and we would be very open to partnering with organizations that build capacity for Inuit in the private sector as well as the public sector. We recognize that there are general skill sets that need to be developed

ΔΔΔ< <p>ΔΔΔ
Δ<sup>6</sup>
<

through embedded literacy programs, for instance, that build cultural pride but have an embedded literacy component so that Inuit start having a positive relationship with formal education.

As you and many people here will recognize, there has been a historical experience with residential schools that has provided a negative experience for many of our parents, and so it is very conceivable and I know for myself, my late grandmother was very surprised that I was continuing to go to university, and the communication that I received as a young Inuk woman, I did not know if it was valuable, if it was going to add value to my life because the people who came before me did not experience that.

I think, over time, we will start creating a pool of Inuit who value formal education and continue to explain how it's important for the collective benefit of ourselves as Inuit. We're currently working on...I'm going all over the place, but I love talking about Inuit employment.

One of the things we are currently working on is a mine training strategy. I would hope that through that, we will be able to build capacity amongst Inuit so Inuit can participate in the mining sector if that's the area that brings them passion. Thank you so much.

Chairman: Thank you, Ms. Kotierk. I remember that trip underground and it was something to see at the Meliadine mine there.

I would like to turn to Agnico Eagle, unless the Chair is going to rule me out of order for asking this question. The submission from Agnico Eagle, on page 2, mentions that the company is the largest private sector employer in Nunavut and it mentions that in 2020, out of 2,940 full-time positions for employees and contractors, 378 were filled by ▷'bငĹጢ▷'ᅆᡃᠺበናበσၿơ Δርቦታ▷°∿ቦ°ዺና∿ሀና Ċ°ዉ ▷'bငĹʔ°ዉጢ⊲'b'σ∿ሀ, ΔዾΔና ለ▷√७dና ለርጢ'bበ'bʔ°ዉσ⊲'∿ሀር Δር°σ⊲'σርጢኦነժ°σ.

 $\Delta$  የላሪ የነገር ነው ነው ነው። የተመሰው ነው። የ

ላ'ᡠd ՃႰd ႯჀჼჂჀႱ, Δዮ/ペρር%
 ላለሲናժჀՐ<<Ⴠ Ρረላσ. ጳᲡᡠd ՃႰժჾ ႾჼለႱჼ</li>
 2-Γ ▷ናቴႪჄႾႾር ൎሮፌ ውልቃႾΓ
 ΔႪልፊጵႪՐና∩σႪሩႮႾር ሁዊႾውჀՐናጋσ ላႾ
 2020-Γ 2,940 ΔႪልႭጵና ႦግናቴႪንናъ

Inuit. I am aware, actually we all are, that 2020 was the year when the pandemic affected operations at Agnico's mines in Nunavut.

In terms of your company's activities to date and future plans around increasing Inuit employment, Mr. Plante, I would like to give you an opportunity to comment as to how important that is for your operations. Mr. Plante.

Mr. Plante: Thank you, Mr. Chairman. I believe the Inuit employment and development has been, I would say, a subject in which we are also passionate. As you may know, we are investing every year between \$7 million and \$9 million just for Inuit training, which represents about 24 or 25 percent of our Inuit workforce costs, I would say. This is something we're committed to continue.

We're pretty pleased with the entry-level positions that we have, but the challenge we're facing and it has been touched by the chamber of mines and this concern, when we enter the skilled positions and management positions, that's where it will demand much more efforts.... The needs go much beyond, the Inuit needs, of the short capacity of a mining company.

Obviously this is something where we need to work collectively and continue improving. Our goal is to fill those jobs and we know that there are people out there that can perform those, but again, just by ourselves, there's just so much we can do. We need to work with the GN and the organizations that can contribute, bringing more and more people to the mining industry in Nunavut. Thank you, Mr. Chairman.

**Chairman** (interpretation): Thank you. (interpretation ends) I could ask so many more questions on this topic, but to be fair, I'll

<ċ ° (ጋኒትበJና): የdታ°a፫°, Δዮ/«ኦርጐ. Δϼ°σ° Δ፫°σຝበናበ ΔጐbaΔታጐበσ° ኦየb²°aጐጋጐ ላ'Lጋናርኦጐ ፫°a Δ‹ΛՐታ-Lռ-ሀናበJ ዮaኦታየbኦበናር ላናናህር፫ና \$7 ୮፫ላ° \$9 ୮፫ላ° ΔዾΔና ለ፫-៤-ኦናውርኦσ°ቦ°ውና. ፫°a 25>\ግሮው ΔΔΔ ΔጐbaΔታጐጋና.
ΔጐbaΔታጐበውና ፫°a፫ ለ፫ሊላሊ/LJLናበላጐ<»ና.</p>

**Δ<sup>6</sup>/«Ρር<sup>6</sup>**: L'α. (Ͻ<sup>1</sup>/<sub>2</sub> ) ላΛ<sup>6</sup> dΠ<sup>6</sup>/<sub>6</sub>

4ΛΛ<sup>6</sup>/<sub>6</sub> σ<sup>2</sup><sup>6</sup>α<sup>6</sup> ΣΙΛΟΙΟ Δ<sup>6</sup>Ο<sup>6</sup>/<sub>6</sub> CLDL Ρ/ 4σ

ά<sup>1</sup>/<sub>6</sub> Δ<sup>7</sup>/<sub>6</sub> Δ<sup>7</sup>/<sub>6</sub>

give Baffinland a chance to comment on the same issue in terms of Inuit employment and how important it is to your operations in Nunavut. Mr. Moore.

**Mr. Moore**: Thank you, Mr. Chairman. If I could take this opportunity, I did have a deferred response as well to a question you had asked earlier. I can provide that now, if you wish.

Thank you. You had asked a question: to what extent does Baffinland pay corporate taxes to the Government of Nunavut? I did receive a response from my colleagues at the finance department at Baffinland. Baffinland has not paid corporate taxes to the Government of Nunavut to date as we are still in the phase of deducting applicable costs of project development outlined in relevant legislation.

However, as Baffinland is currently undergoing the Nunavut Impact Review Board assessment of its phase 2 project proposal, I can say that over the life of Deposit 1 of the Mary River project, Baffinland expects to pay the Government of Nunavut approximately \$321 million in corporate tax over the life of Deposit 1 and a total of \$679 million in corporate, fuel, payroll and other fiscal revenues over the life of Deposit 1. Thank you for giving me that opportunity.

One further clarification, if I may, to a question from Ms. Angnakak yesterday about Baffinland's 2020 Extractive Sector Transparency Measures Act report, the Member pointed out that payments to the Government of Nunavut were not listed. While not a deferred response, I just wanted to indicate to the Member that there are certain exemptions outlined in the Extractive Sector Transparency Measures Act. One of those exemptions is the reporting of consumptive taxes, such as a fuel tax, a

<ά«ċ σ'CD» D'b'&'b"\CDL'Γυρ CLDL Γυλως ΔωΔς Δ"σαΔγ"\CDσ"\Γ"ως, 'σω" Λ'L\D\CP\L"\U " «D\C\G"\γ"ως ΔωΦιΓ. Γ'C Jd.

**14** (ጋጎ≻በJና): የdኑቴሲ፫ቴ, Δቴፖ≪ኦርቴ. CΔL ለልኄቴፕσቄσና የኦታረበነካኄቴቴቴኦፐሀL ⊲ለ℠dበՐቴቴኦኦኄውና Ľቄዉ የኦ犬ቄሲቴንJና ለՎLJልና?

PYdo <^icbd La Dapl delication

bolly consultation

bolly consultation

delication

delica

consumptive tax, as well as certain payroll taxes. That's why those are not listed in Baffinland's *Extractive Sector Transparency Measures Act* filing in 2020. However, Baffinland does report those annually in its annual socio-economic monitoring reports to the Nunavut Impact Review Board, which I would be happy to provide to the Member or to the Committee, if so desired.

To the question you asked, as stated by Mr. Plante from Agnico Eagle, I think the mining industry in Nunavut as a whole is fully committed to doing its utmost to increase Inuit employment across the communities we work with day in and day out. Baffinland has seen immense growth in its Inuit workforce since 2017, hitting well over 400 individuals and their families benefiting from employment at the Mary River project in 2019.

With the COVID-19 pandemic, we saw those numbers fall greatly, at no fault of our own, but Baffinland was the first company in Nunavut to send home its Inuit workforce as well as the first company to announce that it was continuing to pay its Inuit workforce or Nunavut residents to stay home based on guidance from the chief public health officer.

Baffinland already has committed through the recently signed Inuit Certainty Agreement the expenditure of \$1.5 million for annual Inuit-specific training programs each and every year. We have committed to work with our partners at the Qikiqtani Inuit Association and others to establish a regional training facility in Pond Inlet. It will be a state-of-the-art facility that we are working on now. No, it has not been constructed yet, but these things take time, as everyone knows.

We have also committed to build incommunity facilities in Arctic Bay, Clyde River, Igloolik, and Sanirajak, all for the  $<\delta^{\circ}$ c°d  $\wedge$ c $\wedge$ c°dd  $\wedge$ dc $\wedge$ c°c $\wedge$ b $\wedge$ c°  $\wedge$ d $\wedge$ d  $\wedge$ dc  $\wedge$ dc

4<sup>L</sup>LJ  $\Lambda$ CLYL<sup>L</sup>FUC DQC°G  $\Lambda$ 7d $\Lambda$ 7d  $\Delta$ 6 $\Lambda$ 4 $\Lambda$ 7.  $\Lambda$ 6 $\Lambda$ 7d  $\Lambda$ 

purpose of training. These are facilities that will be fully funded by Baffinland, unless of course we're able to work with partners who wish to work with us, but training remains one of the key components to up-skilling Baffinland's workforce and it is a priority, as I just mentioned, through all those commitments that we have made and are working towards.

One of the big differences with the Mary River project is we don't have a large unskilled workforce at the project. Our [unskilled] workforce is very small. The largest portion of our operation is in the semi-skilled and skilled categories, so that is machine operators, dozer drivers, truck operators, maintainers, and tradespeople. That is where the bulk of Baffinland's workforce resides and that is why training for Baffinland is a huge component of what we do for our Inuit employees today and for our prospective Inuit employees.

Through the COVID-19 pandemic, we had to put a lot of our training on hold, but recently we have restarted some of our training programs virtually and we're very excited about that and it has gone really well.

All in all, Mr. Chairman, I think training continues to be a huge priority. Baffinland would welcome partnership from Nunavut Tunngavik, as President Kotierk stated, or the continued partnership with the Government of Nunavut for investments in training. These are things that, by working together, I think each and every one of us has a role to play and can certainly make that much more impact. Thank you, Mr. Chairman, for the opportunity.

Chairman (interpretation): Thank you, Mr. Moore. (interpretation ends) At this point the Committee no longer has any questions for the witnesses and so we're going to wrap up the hearing. I would like to give the

ለር-L'\Δσ% Ċ٥dd ለናdበናረሪና ቮ፞፞፞፞ዾ፞፞ዾ፞፞፞ጘ፞፞፞፞ጜዀበርውናበፈናታዀጋና ሩ፞ል°ċ፞ °d°σና. ለርኪናቴበናቴን °ፌነት የኮዕናር ፈ/ጐሁ ለር-L'\Δσ% Ċ°፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞ ር°፞፞፞፞፞፞፞፞፞፞፞፞ ለጉሁር Δርቦታው 'ጋσ ሩ፞ል°ċ °dና Δ%ቴል Δንዀበጐሮ ላ-L ጋ ለርኪ የL ታ ነና ጋናጐ< °ር ላታውና.

CΔL Δ<sup>3</sup>λ<sup>2</sup><sup>6</sup><sup>6</sup>C<sup>1</sup>Lα-<sup>1</sup>Lα-<sup>1</sup>Δ-<sup>1</sup>δ-<sup>2</sup>σ CΔL<sup>6</sup>

ΛC-<sup>1</sup>L<sup>3</sup>C<sup>1</sup>C<sup>2</sup>C C<sup>6</sup>64 ΛC-<sup>1</sup>L<sup>3</sup>C<sup>2</sup>C C<sup>6</sup>64

[ΛC-<sup>1</sup>L<sup>3</sup>C<sup>1</sup>C<sup>3</sup>C<sup>2</sup>C<sup>3</sup>C C<sup>6</sup>64C ΔΓ<sup>2</sup>σ-<sup>6</sup>C<sup>3</sup>C C<sup>6</sup>64C Δ<sup>3</sup>60<sup>6</sup>C DΛσ-<sup>6</sup> ΔαΔΟ<sup>6</sup>

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C<sup>6</sup>64C C<sup>6</sup>C ΔΓ<sup>2</sup>σ-<sup>6</sup>Δ<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C<sup>6</sup>C<sup>6</sup>C<sup>6</sup>C Δ<sup>6</sup>C CΔLC

ΛC-<sup>1</sup>L<sup>3</sup>C<sup>6</sup>C<sup>6</sup>C Δ<sup>6</sup>C Δ<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C<sup>6</sup>C Δ<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C<sup>6</sup>C

Δ<sup>6</sup>6αΔ<sup>3</sup>C

Δ<sup>6</sup>6αC

△ኖ°៤ᆟປ<sup>®</sup> 19-ህበ Λ፫-៤<sup>™</sup>Δσ<sup>®</sup>

Δ<sup>™</sup>Ե<sup>™</sup>UԵΔ<sup>©</sup>៤<sup>™</sup>D<sup>®</sup>. Płdσ

ΛΓϤ<sup>©</sup>በ<sup>™</sup>Ե<sup>©</sup>σċሊϤ<sup>™</sup>D<sup>™</sup>CL<sup>™</sup>d <sup>™</sup>ԵԿԻ<sup>™</sup>d<sup>©</sup>

CL<sup>©</sup>α <sup>™</sup>d&⊲Γ<sup>™</sup>D<sup>™</sup>LΛ<sup>™</sup>L<sup>©</sup> Ϥ<sup>™</sup>L

ΛΓϤ<sup>©</sup>በປ<sup>™</sup>LΛ<sup>©</sup>CD<sup>™</sup>Dσ.

sponsoring Minister a chance for some very brief closing comments. Minister Ehaloak.

Hon. Jeannie Ehaloak: Thank you, Mr. Chairman. I want to thank the Standing Committee and also the witnesses who came to speak before us: Nunavut Tunngavik, Baffinland Iron Mines, Agnico Eagle Mines, and the NWT and Nunavut Chamber of Mines.

I especially want to thank my officials who have been able to be with me here today. I am grateful to them for the support they have provided throughout these proceedings.

As well, I want to thank the witnesses for their contributions to the discussions over the past two days. It has helped improve our collective understanding of these complex issues.

Our goal as a department is to ensure that the management of property assessment and taxation measures in Nunavut is fair and responsive, and it is my hope that this hearing can help identify a common path forward.

I look forward to further engagement with Members and of the Standing Committee in its continued consideration of these complex issues and the proposed amendments to the *Property Assessment and Taxation Act. Koana*, Mr. Chairman.

Chairman (interpretation): Thank you. (interpretation ends) Again thank you to all the witnesses. I'm looking at the computer screen. Thank you to all the witnesses who appeared in person and through Zoom.

There were some commitments made by witnesses to get back to the Committee with detailed information. We do look forward to receiving that information as soon as possible.

Ċ<sup>1</sup>dd Γσ<sup>1</sup>C Λδ<sup>1</sup>b<sup>10</sup>C)L</br>
C<sup>1</sup>dd Γσ<sup>1</sup>C Λδ<sup>1</sup>b<sup>10</sup>C Δ<sup>1</sup>b<sup>10</sup>C Δ<sup>1</sup>b<sup>10</sup>C Δ<sup>1</sup>b<sup>10</sup>C Δ<sup>1</sup>b<sup>10</sup>C Δ<sup>1</sup>b<sup>10</sup>C Δ<sup>1</sup>b<sup>10</sup>C Δ<sup>1</sup>b<sup>10</sup>C Δ<sup>10</sup>C Δ<sup>10</sup>

 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲
 ۵۲

Ċ゚Φ ΛʹϭΠ· Ċϧϟϧϧ·ϹϷϭϧΓ·ϼ· ϼ
 ՃՎՐԵϽϤϧϧϧ ἀποιησης
 ΦΑΓΕΡΦ
 ᠦᡅᡐᡗᠡᡆᡃᢛ>∿᠘ ᠰᠸᡅᡃᢐ᠍ᡅᡃᢐᡆᡃᠳᢉᡥᠥ᠌ ᠘ᠸᡶᠸ᠌᠌᠌᠌ᠪᡃᡥᠬᠦᡈ᠂ᡖ᠒᠘ᢣᡪᡄᢅᠸ ᠘ᢣ᠘ᡃᠲ᠋ᡃᡥᠨᡐ᠌᠌᠌᠌᠌᠌᠌᠌ᡳᡥᢣᢨᡧ᠆ᠸᡏ᠒ᡩ᠋᠌ᡳ᠂ᠰᠸᡳ᠘ᡃᠲᠳ ᠘ᠴᠸᡆ᠋ᡱᢣᡥᢉ᠂ᢅᢃᡥ᠌᠙ᢉᡏ᠌᠌᠌᠙ᢣᠣᡩ᠋᠘ᡩᡰᡬ ᢗᡠᡟᡃᢣᡥᢗ᠌ᠣᠦᠲᡥ᠌᠌ᠣ᠄᠂ᡏᢣᠲ᠋᠘ᠮᡃ,᠘ᡟ᠙ᡐᢗ᠅

**Δ৽/ペኦርኈ**: L'a.. (ጋጎኦበJና) 'd৮°a፫°b°σ% ◁ለጭ/ጭርኦጚႪጋσ፝ ፫°a 'bና\ኦኑጭ ርďåå™ጋJ ፫⁰dላጔ ◁ለጭ/ጭርኦ୯ና С«ペσ ኦ<ዮ/Lርኦጭጋና 'bና\ኦኑበJና.

CAL ACALOTIVLOTIVE OF OPPOLATION

POTATION

PO

As I mentioned earlier, we do invite all parties to feel welcome to provide follow-up submissions to the Committee. Now, these can be responses to other parties' statements, clarifications, etcetera. Please provide these follow-up submissions by mid-July.

Finally, the Committee does anticipate sending additional correspondence to the sponsoring Minister in the coming weeks.

(interpretation) I have no more comments to make at this time, so I thank our staff and interpreters. They work nonstop and they allow us to understand each other, so we thank them very much.

We will be considering Bill 55 as Committee Members. We know that it will be complex, but I'm sure that we will give careful consideration. I thank you for providing your submissions for us to consider.

(interpretation ends) Thank you, everybody, and have a good day. (interpretation) Thank you.

>>Committee adjourned at 11:57

▷'6'6ÞOUL CΔL ▷
P°dcĹ
CÓU J°\*U√5°Cσ
P°b>√5°Cσ
P°b>√6°Cσ
P°b>√6°Cσ
P°b>√6°Cσ
P°b>√6°Cσ
P°b>√6°Cσ
P°b>√6°Cσ
P°b>√6°Cσ
P°b>√6°Cσ
P°b>√6°Cσ
P°b
P°

4<sup>L</sup>L CL<sup>a</sup> Δ/L<sup>b</sup>\<sup>a</sup>/P?ΠΓσ4<sup>b</sup>9<sup>c</sup> Lcl<sup>b</sup>\<sup>a</sup>
55 bΠL<sup>2</sup>P<sup>c</sup> C. <sup>a</sup>bP<sup>2</sup>L<sup>c</sup> CL<sup>a</sup>
Λ<sup>b</sup>ΛΔΟ<sup>†</sup>σ4ς Δ<sup>a</sup><sup>a</sup>γσ P<sup>2</sup>4σ <sup>a</sup>dc<sup>a</sup><sup>a</sup>Γ<sup>c</sup>Ου<sup>c</sup>
Δ<sup>2</sup>Lc<sup>a</sup> G<sup>c</sup> G<sup>c</sup> G<sup>c</sup> G<sup>c</sup>
bΠL<sup>a</sup>bCPc P<sup>a</sup> C<sup>c</sup> Δ<sup>2</sup>L<sup>b</sup>\<sup>a</sup> P<sup>2</sup>P<sup>2</sup>P<sup>b</sup>\σ<sup>b</sup>
bΔ<sup>c</sup>Πλc P<sup>c</sup> L<sup>a</sup> C<sup>c</sup> L<sup>a</sup> C<sup>c</sup>.

(Ͻ<sup>1</sup>λΑΛ<sup>1</sup>Jc<sup>16</sup>) <sup>1</sup>σ<sup>16</sup>α<sup>16</sup> Δ<sup>16</sup>α<sup>1</sup> σ<sup>1</sup>L<sup>1</sup>α.