

**CITY OF YELLOWKNIFE
BY-LAW NO. 4206**

A BY-LAW of the Municipal Corporation of the City of Yellowknife in the Northwest Territories, to provide for the financial administration of the City of Yellowknife.

PURSUANT TO SECTIONS 135-170 of the *Cities, Towns and Villages Act, R.S.N.W.T. 1988, c. 8* and the *Property Assessment and Taxation Act, R.S.N.W.T. 1988, c. P-10*;

WHEREAS the Council of the Municipal Corporation of the City of Yellowknife deems it desirable to regulate the financial administration of the Municipal Corporation of the City of Yellowknife;

NOW THEREFORE, THE COUNCIL OF THE MUNICIPAL CORPORATION OF THE CITY OF YELLOWKNIFE, HEREBY ENACTS AS FOLLOWS:

SHORT TITLE

1. This by-law may be cited as the "Financial Administration By-law".

DEFINITIONS

2. In this by-law:

"City" means the Municipal Corporation of the City of Yellowknife in the Northwest Territories established under the *Cities, Towns and Villages Act*;

"City Administrator" means the Senior Administrative Officer of the City appointed pursuant to the *Cities, Towns and Villages Act* of the Northwest Territories and includes any Person appointed or designated by the City Administrator to act on his or her behalf;

"Fee" a charge for municipal service or a recovery of costs.

3. Except as herein specifically defined and as the context may otherwise require, the words and expressions used in this by-law mean the same as provided by the *Interpretation Act*; the *Cities Towns and Villages Act*; and the *Property Assessment and Taxation Act*; as the case may be.

APPLICATION

4. This by-law provides for the comprehensive regulation of financial activities except where specifically prescribed in another by-law.

FUNDS

5. The City shall maintain a General Fund. The fund shall account for the financial activities not accounted for in other funds.

6. The City shall maintain a Land Development Fund to account for the financial activities involving all aspects of acquiring, developing and disposing of municipal lands including the following:

- A) the preparation of secondary development plans and detailed urban designs for development areas;
- B) property appraisal, legal survey and mapping work related to lands for disposal;
- C) engineering and constructing infrastructure required in the development area; and
- D) recovering, through sale of public lands, all direct, indirect and associated costs related to municipal lands in accordance with the Land Administration By-law.

Utility infrastructure installed on public rights-of-way in new subdivisions/development areas become the responsibility of the Water and Sewer Fund upon final acceptance by the City. Until that time, it is the responsibility of the Land Development Fund;

7. The City shall maintain a Solid Waste Management Fund to account for the financial activities related to solid waste operations. Solid waste operations include garbage collection, landfill operation, baling facility operation and maintenance, as well as waste reduction programs including recycling, sorting and shipping.

8. The City shall maintain a Water & Sewer Fund to account for the financial activities related to the water & sewer operation. Water & sewer operations include all aspects of establishing, operating and maintaining buildings, equipment and work related to the supply and process of potable water; distribution of potable water and the collection, treatment and disposal of sewage.

9. The City shall maintain a Capital Fund to account for all of the financial activities related to capital assets not accounted for in the Land Development Fund.
10. The City shall maintain a Reserve Fund to account for the financial activities of reserves. All financial activity shall be approved by Council resolution.
11. The City shall maintain the following Reserves:
 - A) Information Technology Reserve to replace existing computer equipment and software.
 - B) Major Community Facility Reserve to build community facilities.
 - C) Mobile Equipment Replacement Reserve to replace existing vehicles and heavy equipment.
 - D) Waterfront Development Reserve to develop the City's waterfront areas.
 - E) Downtown Improvement Reserve to improve the downtown.
 - F) Heritage Reserve to develop and maintain heritage sites.
12. The Land Development Fund, the Solid Waste Management Fund and the Water & Sewer Fund shall record administration fees as transfers to the General Fund. The administration fees shall be established by Council resolution, normally as part of the budget.

CUSTOMER INFORMATION

13. The City Administrator may establish policies for recording customer information with due regard to privacy.

FEEES

14. Customers may be required to pay fees to recover the administrative costs of services as prescribed by the City Administrator.
15. Customers may be required to pay a processing fee of \$30 for the preparation of a tax certificate;

CUSTOMER PAYMENT

16. Customer payment shall be collected upon delivery of goods or services unless permission to bill a customer is expressly granted.
17. The City may bill a customer for:
 - A) taxes, utilities, emergency services, and other services that the City Administrator considers necessary; and
 - B) other goods and services provided that the City Administrator is satisfied that collection is reasonably assured and administration costs are warranted.
18. Bills for all taxes, charges, fees and interest are payable on the due date appearing on the bill. Due dates shall be set by the City and clearly marked on bills.
19. Liability to pay bills shall not be affected by any defect in the form of bill or non-receipt of a bill.
20. The City Administrator may prescribe terms and conditions for billing customers.
21. The City may reject customer payments if:
 - A) the payment is made by cheque and the City Administrator believes that there is higher than normal risk that the cheque will be returned by the bank; or
 - B) the payment is made by a large number of coins or bills that do not constitute legal tender under the *Currency Act*.

PAYMENT PLANS

22. The City may offer an Interest Free Tax Payment Plan that provides for the payment of taxes in monthly instalments. Tax accounts that include any overdue amount do not qualify for this payment plan. Interest shall not be charged.
23. The City may offer a Tax Arrears Payment Plan that provides the payment plan required by the *Property Assessment and Taxation Act*. Payments shall be in equal monthly instalments with a maximum term of 60 months.

Notwithstanding the above, a Tax Arrears Payment Plan accepted before September 1, 2002 shall have payments in equal monthly

instalments with a maximum term of 120 months and interest at 1% per month.

24. The City may offer a Water Connection Payment Plan that provides for the payment of charges levied in accordance with the Water and Sewer Services By-law 3529 Section (802(2)(c)).

Payments shall be in equal monthly instalments of principal and interest with a maximum term of 60 months. The interest rate shall be the prime rate of interest charged by the City's bank at the beginning of the payment plan. Payment terms shall be established in a written agreement between the customer, the owner and the City, which may provide for a charge against the land in favour of the City as security for payment of future instalments.

25. The City may offer a Land Sale Payment Plan that provides for the payment of the land purchases.

Payments shall be a down payment of at least 10% of the purchase price and with the balance paid in full no later than 12 months after the start of the agreement.

26. The City Administrator may prescribe terms and conditions for payment plans.

INTEREST

27. Unless otherwise prescribed by a payment plan, tax and utility accounts shall be charged interest at 1.8% calculated on the unpaid balance on the first day of default and on the unpaid balance of the account on the first day of each calendar month thereafter until sums due have been paid.

28. Unless otherwise prescribed by a payment plan, accounts receivable other than tax and utility accounts may be charged interest calculated at 1.8% on the unpaid balance on the first day of default and on the unpaid balance of the account on the first day of each calendar month thereafter until sums due have been paid.

ADVANCES

29. The City may advance money to the Mayor, Councillors and employees for education and travel costs. No later than 14 days after the completion of the education or travel, the person who received the advance shall submit a written accounting of the money and return the unused money, if any.

DEPOSITS

30. The City may require a deposit if the City Administrator believes that it is necessary to ensure payment or compliance with an agreement or other requirement of the City.

COLLECTION

31. The City may actively and vigorously pursue the collection of outstanding receivables. The City Administrator may limit collections if he or she believes that collection efforts are likely to cause or compound financial hardship.
32. The City Administrator is appointed the Collecting Authority in accordance with the *Property Assessment and Taxation Act*.
33. Utility charges and penalties that have not been paid by the end of the fiscal year in which they have been levied shall be charged against the lands or premises in respect of which the charges are levied, subject to the same penalties and collectable in the same manner as property taxes.

DISBURSEMENTS

34. Cheques and electronic funds transfers must be authorized by both:
- A) the Mayor or a Councillor; and
 - B) the City Administrator.
35. The City may maintain petty cash and cash floats not exceeding \$5,000.
36. The signatures of the Mayor and City Administrator may be mechanically reproduced for cheque preparation purposes.

AMENDMENTS

37. By-law No. 3529, the Water & Sewer Services By-law, is hereby amended by deleting Sections 804, 805, 807 and 901.

REPEALS

38. The following by-laws are hereby repealed:
- A) By-law No. 3238, A By-law to Appoint the Senior Administrative Officer the Municipal Collector of Taxes.

- B) By-law No. 3870, The Pre-Authorized Tax Payment Plan By-law;
- C) By-law No. 3956, A By-law to Set Board of Revision Fees;
- D) By-law No. 4091, By-law to Charge a Fee for the Preparation of Tax Certificates; and
- E) By-law No. 4105, The Reproduction of Signatures By-law.

EFFECT

39. This by-law shall come into effect upon Third and Final Reading by Council and otherwise meets the requirements of Section 57 of the *Cities, Towns and Villages Act*.

READ a First Time this 10TH day of JUNE, A.D., 2002.

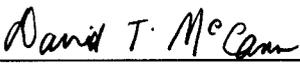


MAYOR



CITY ADMINISTRATOR

READ a Second Time this 24TH day of JUNE, A.D., 2002.



A/MAYOR



CITY ADMINISTRATOR

READ a Third Time and Finally Passed this 24TH day of
JUNE, A.D., 2002.

Ronald T. McCann

A/ MAYOR

W. J. Hall

CITY ADMINISTRATOR

