



CITY OF YELLOWKNIFE

CONSOLIDATION OF TAX ADMINISTRATION BY-LAW NO. 4207

Adopted June 24, 2002

AS AMENDED BY

By-law No. 4246 - February 10, 2003

By-law No. 4303 – March 22, 2004

By-law No. 4447 – April 23, 2007

By-law No. 4509 – March 9, 2009

By-law No. 4599 – September 27, 2010

By-law No. 4616 – January 10, 2011

By-law No. 4617 – February 14, 2011

By-law No. 4623 – February 14, 2011

By-law No. 4657 – December 12, 2011

By-law No. 4732 – June 24, 2013

By-law No. 4743 – August 26, 2013

By-law No. 4864 – August 24, 2015

By-law No. 4947 – January 8, 2018

By-law No. 4959 – April 23, 2018

By-law No. 4979 – August 27, 2018

By-law No. 4980 – August 27, 2018

**(This Consolidation is prepared for convenience only.
For accurate reference, please consult the City
Clerk's Office, City of Yellowknife)**

DM #35885

**CITY OF YELLOWKNIFE
BY-LAW NO. 4207**

Municipal Corporation of the City of Yellowknife in the Northwest Territories, to provide for the property tax 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*, the *Property Assessment and Taxation Act, R.S.N.W.T. 1988, c. P-10*, and the *Senior Citizens and Disabled Persons Tax Relief Act, R.S.N.W.T. 1988, c. 50 (Supp.)*;

WHEREAS the Council of the Municipal Corporation of the City of Yellowknife deems it desirable to regulate the property tax 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 Tax 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;

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*; the *Property Assessment and Taxation Act*; and the *Senior Citizens and Disabled Persons Tax Relief Act* as the case may be.

APPLICATION

4. This by-law provides for the comprehensive regulation for the administration of property taxes, except for establishing mill rates, fees, interest charges and payment plans.
5. Annual tax levy by-laws establish mill rates. The Financial Administration By-law prescribes fees, interest charges and payment plans.

INTERIM TAX LEVY

6. The City shall levy for each calendar year, against all lands in the City area liable to taxation, interim taxes not exceeding 50% of the tax payable for the previous year.

MAXIMUM TAX LEVY

7. Where the interim or final tax levy in respect of any parcel of land in the City area liable to taxation would otherwise be less than \$100, the City shall levy a tax of \$100.

SENIOR CITIZENS AND DISABLED PERSONS

Section 8 as amended by By-law No. 4447 April 23, 2007

8. Upon application, the City shall exempt the eligible property of a senior citizen or a disabled person from 50% of the taxes to a maximum of \$1,000 where:
 - a) the senior citizen or disabled person is the sole owner of the eligible property and ordinarily resides on it; or
 - b) the senior citizen or disabled person is the part owner of the eligible property, and all other part owners are senior citizens, disabled persons or dependants of the senior citizen or disabled person.
9. The City Administrator may require additional documents and information to satisfy himself or herself that a person qualifies for tax relief.

Section 10, 11 as amended by By-law No. 4246 February 10, 2003

10. A senior citizen is an individual who has attained the age of 65.
11. A disabled person is an individual who:
 - A) is in receipt of a pension or allowance:
 1. For a total disability or a partial disability of at least 25% under the *Workers Compensation Act*;
 2. For a severe and prolonged disability under the Canada Pension Plan; or
 3. For a disability of at least 50% under the *War Veterans Allowance Act (Canada)* or the *Civilian War Pensions Act (Canada)*; or
 - B) produces a medical certificate satisfactory to the Minister responsible for Municipal and Community Affairs indicating that the person suffers from a severe and prolonged disability and setting out the nature and extent of the disability.

12. Property eligible for the seniors or disabled persons tax exemption is:
- A) a mobile home; or
 - B) a single family dwelling unit or a mobile unit, and the parcel of land within the meaning of the *Property Assessment and Taxation Act* upon which it is situated, where the land is owned by the same person who owns the single family dwelling unit or the mobile unit.
13. For the purposes of deciding if a person qualifies for exemption from tax as a senior citizen or a disabled person, the place that the person ordinarily resides is determined by this section, as far as applicable.
- A) The residence of a person is the place of the home or dwelling of the person to which, when the person is absent, the person intends to return.
 - B) A person does not lose his or her residence by leaving his or her home or dwelling for a temporary purpose.
 - C) If a person leaves the City with the intention of establishing his or her residence elsewhere, the person loses his or her residency in the City.
 - D) The place where the spouse and children of a person reside shall be deemed to be his or her place of residence, unless the person establishes or continues his or her residence in some other place with the intention of remaining there.
 - E) The residence of a single person is the place where the person regularly occupies a dwelling, or to which the person habitually returns not having any other permanent dwelling.
 - F) No person shall be deemed to have a residence in more than one place and, in the event of a person maintaining residence in more than one place, the person shall elect one residence for the purpose of this by-law.

PROPERTY TAX EXEMPTIONS

14. The following properties shall be exempt from paying property taxes as long as they are used as a church and not used as a residence:
- A) Calvary Community Church: Plan 1508, Block 61, Lot 32.

Section 14 B) as deleted by By-law No. 4623 February 14, 2011

- B) Deleted.
- C) Church of Jesus Christ of Latter-Day Saints: Plan 65, Block 33, Lot 8.
- D) Church of Jesus Christ of Latter-Day Saints: Plan 65, Block 33, Lot 18.
- E) Glad Tidings Arctic Mission: Plan 2733, Block 560, Lot 22.
- F) Holy Trinity Anglican Church: Plan 65, Block 25, Lots 19&20.

Section G as amended by By-law No. 4947 January 8, 2018

- G) Islamic Society of North America-Canada: Plan 1252, Block 72, Lot 12 and 13.

Section 14 H) as amended by By-law No. 4617 February 14, 2011

- H) Yellowknife Congregation of Jehovah's Witnesses: Plan 3989, Block 312, Lot 1 and 2.

Section 14 I) as amended by By-law No. 4509 March 9, 2009

- I) Pentecostal Assemblies of Canada: Plan 4179, Block 312, Lot 20.
- J) Roman Catholic Church: Plan 140, Block 47, Lot 1.
- K) Roman Catholic Church: Plan 140, Block 47, Lot 2.
- L) Roman Catholic Church: Plan 140, Block 47, Lots 21-24.
- M) Salvation Army: Plan 69, Block 69, Lots 13/26/27.

Section 14 (N) as amended by By-law No. 4959 April 23, 2018

- N) Alberta Conference Corporation of the Seventh-Day Adventist Church: Plan 769, Block 134, Lots 3 to 5.
- O) Church of Christ: Plan 1238, Block 519, Lot 19.
- P) Church of Christ: Plan 1238, Block 519, Lot 20.

Section 14 as amended by By-law No. 4303 March 22, 2004

- Q) Western Canadian District of the Christian and Missionary Alliance Church: Plan 3101, Block 901, Lot 6.

Section 14 as amended by By-law No. 4509 March 9, 2009

- R) Central Arctic Baptist Church: Plan 3783, Block 162, Lot 11.

15. The following properties shall be exempt from paying property taxes as long as they are used for municipal purposes and not used as a residence:

- A) Side Door Ministries: Plan 3509, Block 23, Lot 30.
- B) Yellowknife Golf Club: Plan 3648, Block 904, Lot 4Ptn3.
- C) Yellowknife Shooting Club: Not surveyed – Rifle Range.
- D) Yellowknife Ski Club: Not surveyed – Ski Club.

Section 15 as amended by By-law No. 4616 January 10, 2011

- E) Yellowknife Community Garden Collective.

Section 15 as amended by By-law No. 4732 June 24, 2013

- F) Trails End Community Association – Lot 4, Block 169, Plan 2532.

Section 15 as amended by By-law No. 4743 August 26, 2013

- G) Northlands Community Garden Society: a portion of the lands described as Head Lease No. 18031T and a portion of Lot 2, Block 122, Plan 2015.

Section 15 as amended by By-law No. 4864 August 24, 2015

- H) Habitat for Humanity Northwest Territories: Lot 1 PTN 2, Block 313, Plan 4141.

Section 15 as amended by By-law No. 4979 August 27, 2018

- I) NWT SPCA: Lot 54, Block 907, Plan 4250.

Section 16 as amended by By-law No. 4980 August 27, 2018

16. A) Deleted by By-law No. 4980.

Section 16 as amended by By-law No. 4599 September 27, 2010

- B) The NWT Mining Heritage Society, in respect of that portion of Head Lease No. 17889T to be sublet unto the Society, as outlined on the sketch attached to By-law No. 4599, shall be exempt from taxation until such time as the Mining Heritage Museum has been established and is open to the public.

Section 16 as amended by By-law No. 4657 December 12, 2011

Section 16 as amended by By-law No. 4979 August 27, 2018

- C) Deleted by By-law No. 4979.

PROPERTY CLASSIFICATIONS

- 17. The classes for property assessment are hereby established for the City, as follows:

Class 1: Residential - made up of parcels which are predominantly used for residential purposes. This class includes land and associated single family, condominium, mobile unit, duplex and triplex improvements. This class also includes vacant residential property and undevelopable land which lies adjacent to a residential parcel;

Class 2: Multi Residential - made up of parcels used for residential purposes not described as part of Class 1, and where four or more dwelling units exist on a single parcel;

Class 3: Commercial and Industrial - made up of all parcels which are predominantly used for commercial and industrial purposes, which includes but is not limited to the production, development, manufacture or provision of goods or services. This class includes vacant land zoned for non-residential purposes, works and transmission lines, and parcels which are predominantly used for parking, except those which are described in Class 5. This class does not include parcels predominantly used for mining and/or quarrying activities as described in Class 4;

Class 4: Mining and Quarrying - made up of parcels which are predominantly used for the extraction of sand, gravel, and ore; and facilities directly related to milling, smelting, refining, sorting and grading of precious metals, gems and minerals;

Class 5: High-density Parking - made up of any parcel which is predominantly used for parking vehicles, on which an improvement exists which enables the parcel to accommodate at least two times the number of vehicles that could be placed on the parcel without an improvement.

Class 6: Agricultural - made up of parcels predominately used for the planting, growing and sale of trees, shrubs or sod; the raising or producing of crops, livestock, fish, pheasants, poultry or eggs; horse stables; the raising of animals for fur; beekeeping; or dairying.

REPEALS

- 18. The following by-laws are hereby repealed:

- A) By-law No. 3659, Property Tax Exemptions By-law, as amended.

Section 18.B) as amended by By-law No. 4979 August 27, 2018

- B) By-law No. 3690, 3769, 3911, 3937, 4008, 4053, 4141, 4657 By-laws to amend the Property Tax Exemptions By-law.
- C) By-law No. 3728, Senior Citizens Tax Relief By-law;
- D) By-law No. 3746, Disabled Persons Property Tax Relief By-law;
- E) By-law No. 3788, Property Classifications By-law, as amended;
- F) By-law No. 4093, by-law to amend the Property Classification By-law.

EFFECT

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