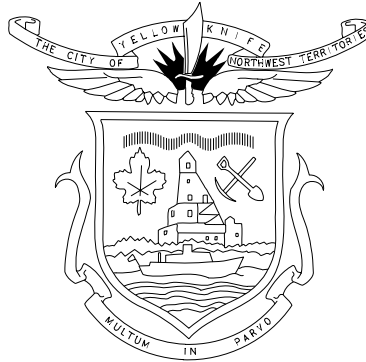


THE CITY OF YELLOWKNIFE

NORTHWEST TERRITORIES



CONSOLIDATION OF FINANCIAL ADMINISTRATION BY-LAW NO. 4206

Adopted June 24, 2002

AS AMENDED BY

**By-law No. 4247 – February 10, 2003
By-law No. 4375 – September 12, 2005
Fees and Charges By-law No. 4436, as amended**

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

**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

Section 4

as amended by By-law No. 4436, as amended

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

**Sections 9 and 10 added
as amended by By-law No. 4247 Feb 10/03
and subsections renumbered accordingly**

9. The City shall maintain a Service Connection Failure Assistance Fund to provide for the repair and maintenance of the water supply and sewage lines from the City mains to the customer's building, and provide assistance to customers.
10. The City shall maintain a Samuel Colley Donation Reserve to provide for the Yellowknife Public Library.
11. 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.
12. The City shall maintain a Reserve Fund to account for the financial activities of reserves. All financial activity shall be approved by Council resolution.
13. 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.

Subsection G)

as amended by By-law No. 4375 Sep 12/05

- G) Twin Pine Hill Trail Reserve to develop the Twin Pine Hill Trail System.
14. 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

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

Section 16, 17, 18 and 19

deleted by By-law No. 4436, as amended

CUSTOMER PAYMENT

20. 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.
21. Liability to pay bills shall not be affected by any defect in the form of bill or non-receipt of a bill.
22. The City Administrator may prescribe terms and conditions for billing customers.
23. 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

- 24. 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.
- 25. 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.

- 26. 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.

- 27. 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.

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

INTEREST

Section 29
amended by By-law No. 4436, as amended

29. Unless otherwise prescribed by a payment plan, tax 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.

Section 30
deleted by By-law No. 4436, as amended

ADVANCES

31. 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

32. 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

Section 33
deleted by By-law No. 4436, as amended

34. The City Administrator is appointed the Collecting Authority in accordance with the *Property Assessment and Taxation Act*.

Section 35
deleted by By-law No. 4436, as amended

DISBURSEMENTS

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

AMENDMENTS

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

REPEALS

40. 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

41. 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*.