

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

A BY-LAW of the 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 <i>Cities, Towns and Villages Act</i> ;
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"City Administrator"	means the Senior Administrative Officer of the City appointed pursuant to the <i>Cities, Towns and Villages Act</i> of the Northwest Territories and includes any Person appointed or designated by the City Administrator to act on his or her behalf;
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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.

MINIMUM 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

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 the senior citizen or disabled person is the owner or part owner of the eligible property and ordinarily resides on it.
9. The City Administrator may require additional documents and information to satisfy himself or herself that a person qualifies for tax relief.
10. A senior citizen is an individual who at any time during the relevant taxation period has attained the age of 65.
11. A disabled person is an individual who at any time during the relevant taxation period:
 - 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.
 - B) Calvary Community Church: Plan 1508, Block 61, Lot 33.
 - 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.
 - G) Islamic Trust Foundation: Plan 1252, Block 72, Lot 13.
 - H) Jehovah's Witnesses Church: Plan 864, Block 143, Lot 1.
 - I) Pentecostal Church: Plan 65, Block 29, Lots 17&18.
 - 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.
 - N) Seventh Day Adventist Church: Plan 769, Block 143, Lots 3-5(CH).
 - O) Church of Christ: Plan 1238, Block 519, Lot 19.
 - P) Church of Christ: Plan 1238, Block 519, Lot 20.

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.
16. The Northern Frontier Regional Visitors Centre, Plan 2257, Block 310, Lot 1 Ptn1, shall be exempt from 70% of annual property taxes as long as it used for municipal purposes and not used as a residence.

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.
- B) By-law No. 3690, 3769, 3911, 3937, 4008, 4053, 4141, 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*.

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

H. Van Loef
MAYOR

Max Hall
CITY ADMINISTRATOR

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

David T. McCann
A/MAYOR

Max Hall
CITY ADMINISTRATOR

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

David T. McCann
A/MAYOR

Max Hall
CITY ADMINISTRATOR

