



CITY OF YELLOWKNIFE

BY-LAW NO. 5155

BM 466

A BY-LAW of the Council of the Municipal Corporation of the City of Yellowknife in the Northwest Territories, to amend Tax Administration By-law No. 4207, as amended, which provides for property tax administration.

PURSUANT TO section 73 of the Cities, Towns and Villages Act, S.N.W.T. 2003, c. 22, as amended, which authorizes Council to amend or repeal a bylaw by bylaw;

AND PURSUANT TO Section 15(1) of the Property Assessment and Taxation Act, R.S.N.W.T. 1988, c. P-10, as amended, which provides that “the council of a municipal taxing authority may, by bylaw, establish two or more classes of property and describe the kind of assessed property that is to comprise each class”;

WHEREAS the Council of the Municipal Corporation of the City of Yellowknife wishes to amend Section 17 of Tax Administration By-law No. 4207, as amended, to create a definition and new tax class for vacant land.

NOW, THEREFORE, THE COUNCIL OF THE MUNICIPAL CORPORATION OF THE CITY OF YELLOWKNIFE, in regular sessions duly assembled, enacts as follows:

INTERPRETATION

1. 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.

“Classes of Property” mean the classes of property for assessment within the City, as set out in accordance with the City’s Tax Administration By-law No. 4207, as amended from time to time

APPLICATION

2. That Tax Administration By-law No. 4207, as amended, is hereby amended by deleting Section 17 in its entirety and replacing therewith:

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 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 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; and

Class 7: Vacant Land – made up of parcels which do not contain any assessable improvements, with improvements having the definition and liability to assessment following the Property Assessment and Taxation Act and applicable Regulations, Assessment Manual and Schedule, as amended from time to time, excluding:

- (a) “Undevelopable Land”, being any parcel that is undevelopable as a result of being a parcel that cannot be safely or economically built upon or developed due to environmental, geological, servicing, legal or zoning restrictions;
- (b) any parcel that remains undeveloped due to a persisting restriction imposed by, or agreement entered into with, the City in relation to the parcel; and
- (c) any parcel that is subject to a valid purchase agreement, building or development permit issued by the City.

EFFECT

3. This by-law will come into effect on January 1, 2028 and otherwise meets the requirements of Section 75 of the *Cities, Towns and Villages Act*, S.N.W.T. 2003, c. 22, as amended.

Read a First time this 16 day of September, A.D. 2026.

<Original Signed by the Mayor>

Mayor

<Original Signed by the City Manager>

City Manager

Read a Second Time this 16 day of September, A.D. 2026.

<Original Signed by the Mayor>

Mayor

<Original Signed by the City Manager>

City Manager

Read a Third Time and Finally Passed this 23 day of September, A.D. 2026.

<Original Signed by the Mayor>

Mayor

<Original Signed by the City Manager>

City Manager

I hereby certify that this by-law has been made in accordance with the requirements of the *Cities, Towns and Villages Act* and the by-laws of the Municipal Corporation of the City of Yellowknife.

<Original Signed by the City Manager>

City Manager