



# THE CITY OF DAWSON

## 2023 Tax Levy Bylaw

Bylaw No. 2023-02

**WHEREAS** section 265 of the *Municipal Act*, RSY 2002, c. 154, and amendments thereto, provides that a council may pass bylaws for municipal purposes; and

**WHEREAS** section 55(2) of the *Assessment and Taxation Act* requires that each municipality shall levy taxes upon all taxable real property within its jurisdiction; and

**WHEREAS** section 55(3) of the *Assessment and Taxation Act* provides for the establishment of different classes of real property, and varied tax rates according to the class of real property to be taxed; now

**THEREFORE**, pursuant to the provisions of the *Municipal Act* of the Yukon, the council of the City of Dawson, in open meeting assembled, **ENACT AS FOLLOWS:**

### PART I - INTERPRETATION

#### 1.00 Short Title

1.01 This bylaw may be cited as the **2023 Tax Levy Bylaw**.

#### 2.00 Purpose

The purpose of this bylaw is to levy taxes for the year 2023.

#### 3.00 Definitions

3.01 In this Bylaw:

- (a) Unless expressly provided for elsewhere within this bylaw the provisions of the Interpretations Act (RSY 2002, c. 125) shall apply;
- (b) “city” means the City of Dawson;
- (c) “council” means the council of the City of Dawson;
- (d) “residential” means all property used primarily for residential purposes and designated one of the following assessment codes on the “City of Dawson Assessment Roll”: REC, RMH, RS1, RS2, RSC, or RSM.
- (e) “non-Residential” means all property used primarily for commercial, industrial and public purposes and designated one of the following assessment codes on the “City of Dawson Assessment Roll”: CG, CMC, CMH, CML, CMS, INS, MHI, MSI, NOZ, OSP, PI, PLM, PRC, or QRY.



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- (f) “vacant residential” means all property classified as “Vacant” as defined in section 2.01 (g)(a) of the Taxation of Vacant Lands Policy (2022-02).

### PART II – APPLICATION

#### 4.00 Tax Rates Established

4.01 A general tax for the year 2023 shall be levied upon all taxable real property in the City of Dawson classified “non-residential” at the rate of 1.94 percent.

4.02 A general tax for the year 2023 shall be levied upon all taxable real property in the City of Dawson classified “residential” at the rate 1.63 percent.

#### 5.00 Minimum Tax

5.01 The minimum tax for the year 2023 on any real property classified “residential” shall be eight hundred and forty dollars (\$840.00) except for real property with a legal address in West Dawson where the minimum tax shall be three hundred and fifty dollars (\$350.00).

5.02 The minimum tax for the year 2023 on any real property classified “non-residential” shall be one thousand one hundred and fifty five dollars (\$1,155.00).

#### 6.00 Minimum Vacant Residential Land Tax

6.01 The minimum tax for the year 2023 on any real property classified as “vacant residential” shall be sixteen hundred dollars (\$1,600.00).

### PART III – FORCE AND EFFECT

#### 7.00 Severability

7.01 If any section, subsection, sentence, clause or phrase of this bylaw is for any reason held to be invalid by the decision of a court of competent jurisdiction, the invalid portion shall be severed and the part that is invalid shall not affect the validity of the remainder unless the court makes an order to the contrary.



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### 8.00 Bylaw Repealed

8.01 Bylaw 2022-04, and amendments thereto, are hereby repealed.

8.02 All previous year's tax levies as presented in property tax notices from the City of Dawson shall continue to apply.

### 9.00 Enactment

9.01 This bylaw shall be deemed to have been in full force and effect on January 1, 2023.

### 10.00 Bylaw Readings

Readings	Date of Reading
FIRST	March 8, 2023
SECOND	March 22, 2023
THIRD and FINAL	March 29, 2023

Original signed by:

*William Kendrick, Mayor*

**Presiding Officer**

*David Henderson, CAO*

**Chief Administrative Officer**