

THE CITY OF DAWSON
HISTORICAL PROPERTIES STEWARDSHIP REBATE BYLAW
BYLAW #14-12

A bylaw to provide historical properties a stewardship rebate.

WHEREAS Section 245 of the *Municipal Act*, (R.S.Y. 2002), provides that Council may by bylaw provide grants, gifts or loans of money or municipal property or a guarantee of any borrowing within borrowing limits, including grants for property taxes or service charges or fees, as council considers expedient, to any person, institution, association, group, government, or body of any kind; and

WHEREAS the City of Dawson recognizes that the stewardship of historically significant buildings is a benefit to the cultural and economic stability of our community; and

WHEREAS several historically significant structures are located on private property; and

WHEREAS the City of Dawson recently increased the minimum tax payable in the municipality; and

WHEREAS the City of Dawson wishes to ensure that this increase in minimum tax does not create a disincentive for the preservation of historically significant structures;

NOW THEREFORE, pursuant to the provisions of the Municipal Act of the Yukon Territory, the Council of the City of Dawson, in open meeting assembled, HEREBY ENACT AS FOLLOWS:

SHORT TITLE

1. This bylaw may be cited as the **"Historical Properties Stewardship Rebate Bylaw"**.

DEFINITIONS

2. In this bylaw, unless the context requires otherwise:

"Property" means all the taxable parcel(s) of land as shown under one roll number in the taxation roll.

"Quasi-government body" means an entity that is under the guidance of the government, but operates as separate and autonomous from the government.

Mayor CAO

ELIGIBILITY

3. Properties must meet all of the following eligibility requirements to be eligible for the rebate:
 - a) Identified as having a historically significant structure or structures as listed in the Yukon Historic Sites Inventory; and
 - b) 2014 Current year taxes on the property increased as a result of the minimum tax rate increase; and
 - c) Designated assessment code on the City of Dawson Assessment roll for the property is one of the following: RMH, RS1, RS2, RSC, or RSM, CMC, CMH, CML, CMS, MHI, MSI, NOZ, OSP, PI, PLM, PRC, or QRY.
4. Properties that meet any of the following are not eligible for the rebate:
 - a) Designated assessment code on the City of Dawson Assessment roll for the property is INS.
 - b) Property owner is a government, quasi government or religious body.

REBATE

5. The amount of the Historical Properties Stewardship Rebate for eligible properties levied at the residential tax levy rate is the lesser of:
 - a) \$250.00 (Two Hundred and Fifty Dollars); or
 - b) (Minimum Tax Rate) minus (Assessed Value of Property and Improvements multiplied by the residential tax levy)
6. The amount of the Historical Properties Stewardship Rebate for eligible properties levied at the non-residential tax levy is the lesser of:
 - a) \$350.00 (Three hundred and Fifty Dollars); or
 - b) (Minimum Tax Rate) minus (Assessed Value of Property and Improvements multiplied by the non-residential tax levy)

TERMS AND CONDITIONS

7. Only one rebate shall be issued per property.
8. Eligible property owners may elect to have the rebate applied directly to their taxes at the time of payment.

9. Where taxes on an eligible property have already been paid, the CAO shall authorize the issuance of rebate cheques.
10. The City may, at its sole discretion, withhold payment until a site inspection has been completed to confirm existence of historic structure.

NOTIFICATION OF PROGRAM

11. The Chief Administrative Officer shall ensure that all eligible property owners are notified in writing of this program.

TERMINATION OF PROGRAM

12. This program shall expire on December 31st, 2014 unless extended by motion of Council.

FORCE AND EFFECT

13. This bylaw shall come into full force and effect upon final passing.

Read a First Time 10TH day of June, 2014.

Read a Second Time 26TH day of August, 2014.

Read a Third Time and Final Time this 26TH day of August, 2014.

Originals signed by:

Wayne Potoroka, MAYOR

Jeff Renaud, CAO