



THE CITY OF DAWSON

2026 Tax Levy Bylaw

Bylaw No. 2026-02

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 **2026 Tax Levy Bylaw**.

2.00 Purpose

The purpose of this bylaw is to levy taxes for the year 2026.

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. Assessment code definitions are attached hereto as Appendix “A” and forming part of this Bylaw;
- (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. Assessment code definitions are attached hereto as Appendix “A” and forming part of this bylaw;



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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 2026 shall be levied upon all taxable real property in the City of Dawson classified “non-residential” at the rate of 1.89 percent.
- 4.02 A general tax for the year 2026 shall be levied upon all taxable real property in the City of Dawson classified “residential” at the rate 1.59 percent.

5.00 Minimum Tax

- 5.01 The minimum tax for the year 2026 on any real property classified “residential” shall be eight hundred and eighty dollars (\$880.00) except for real property with a legal address in West Dawson where the minimum tax shall be three hundred and seventy dollars (\$370.00).
- 5.02 The minimum tax for the year 2026 on any real property classified “non-residential” shall be one thousand two hundred and fifteen dollars (\$1,215.00).

6.00 Minimum Vacant Residential Land Tax

- 6.01 The minimum tax for the year 2026 on any real property classified as “vacant residential” shall be one thousand seven hundred dollars (\$1,700.00).

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.

8.00 Bylaw Repealed

- 8.01 Bylaw 2025-02, 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.



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9.00 Enactment

9.01 This bylaw shall be deemed to have been in full force and effect on January 1, 2026.

10.00 Bylaw Readings

Readings	Date of Reading
FIRST	November 18, 2025
SECOND	January 13, 2026
THIRD and FINAL	January 13, 2026

ORIGINAL SIGNED BY

Stephen Johnson, Mayor
Presiding Officer

David Henderson, CAO
Chief Administrative Officer



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APPENDIX "A" ASSESSMENT CODES

Assessment Code	Description
Residential	
REC	RECREATIONAL COTTAGE
RMH	RESIDENTIAL MOBILE HOME
RS1	SINGLE RESIDENT
RS2	DUPLEX OR 2 FAMILY RESIDENTIAL
RSC	COUNTRY RESIDENTIAL
RSM	MULTI RESIDENTIAL, ROW HOUSING, CONDOMINIUMS
RSU	RESIDENTIAL UNIMPROVED
OSP	OPEN SPACE, HINTERLAND (Cemetery, Golf Courses)
NOZ	NO ZONING, NO USE
Non-Residential	
CG	GENERAL/TOURIST COMMERCIAL
CMC	COMMERCIAL CENTRAL OR COMPREHENSIVE
CMH	COMMERCIAL HIGHWAY OR TOURIST
CML	COMMERCIAL LOCAL, NEIGHBORHOOD OR AIRPORT
CMS	COMMERCIAL SERVICE, GENERAL COMMERCIAL
INS	INSTITUTIONAL, SCHOOLS, CHURCHES, HOSPITALS, ETC.
MHI	INDUSTRIAL, HEAVY, RESOURCE, OR MANUFACTURING
MSI	INDUSTRIAL, SERVICE OR LIGHT (Water Resources, Towe
PI	PUBLIC/INSTITUTIONAL
PLM	PLACER MINING
PRC	PARKS, RECREATIONAL OR CULTURAL
QRY	QUARRY (Gravel Pit)