

# THE CITY OF DAWSON

COMMITTEE OF THE WHOLE MEETING #CW23-01

**DATE:** WEDNESDAY January 18, 2023

**TIME:** 7:00 PM

**LOCATION:** City of Dawson Council Chambers



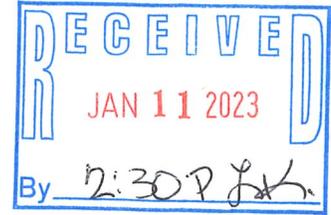
## Join Zoom Meeting

<https://us02web.zoom.us/j/87985564255?pwd=YIFGZG8zMUl0MjVNSGc1MDcyNko1QT09>

**Meeting ID:** 879 8556 4255

**Passcode:** 432712

- 1. CALL TO ORDER**
- 2. ACCEPTANCE OF ADDENDUM & ADOPTION OF AGENDA**
  - a) Committee of the Whole Meeting CW23-01
- 3. DELEGATIONS & GUESTS**
  - a) Kathy Webster RE: Taxation of Vacant Residential Land
  - b) John Wierda RE: Taxation of Vacant Residential Land
  - c) Laurie Berglund RE: Taxation of Vacant Residential Land
  - d) Rick Gillespie RE: Taxation of Vacant Residential Land
  - e) Debra Blattler RE: Taxation of Vacant Residential Land
- 4. BUSINESS ARISING FROM DELEGATIONS & GUESTS**
  - a) Taxation of Vacant Residential Land Policy
- 5. MINUTES**
  - a) Committee of the Whole Meeting Minutes CW22-15 of December 7, 2022
- 6. BUSINESS ARISING FROM MINUTES**
- 7. SPECIAL MEETING, COMMITTEE, AND DEPARTMENTAL REPORTS**
  - a) Interim Solid Waste Management Agreement
- 8. PUBLIC QUESTIONS**
- 9. IN CAMERA**
  - a) Legal related matter
- 10. ADJOURNMENT**



January 11, 2023

Mayor and Council Members  
Town of the City of Dawson  
P.O. Box 308  
Dawson City, YT  
Y0B 1G0

Dear Council:

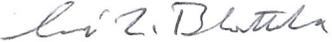
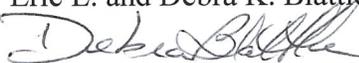
This is in response to two letters we have received from the City's CFO on the subject of Taxation of Vacant Residential Lands Policy #2022-02, and how the policy is projected to affect taxes to be levied on our property at 626 Firth Street.

Our property is identified under roll #D8400001003040. It has been assessed in compliance with the *Assessment and Taxation Act*, s. 62 and is described, as required under s. 62(2)(a), as "Day Addition, Block 10, Lot 3 to 8, Plan 28742." The property is registered under title 2006Y1248.

The *Municipal Act* s. 246(a) stipulates that a council may, by bylaw, and in accordance with the *Assessment and Taxation Act* levy a tax on taxable real property. That legislation does not give a council the authority to create an additional assessment roll as the Policy's s. 8.01 a)ii) purports to do. A municipality's authority to levy property taxes is limited to properties as they are described and identified on the assessment roll provided by the assessing authority. By our reading of the legislation a council does not have the authority to dissect the property description provided on the assessment roll, be that by bylaw or policy, for the purpose of creating a subsidiary assessment roll on which to apply property taxes.

In response to your staff's letter of December 30, 2022, we are asking Council to identify for us the specific Yukon statute section(s) on which you relied when you approved Policy #2022-02.

Yours truly

  
Eric L. and Debra K. Blattler  




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# City of Dawson

## Taxation of Vacant Residential Lands Policy

### # 2022-02

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#### **POLICY STATEMENT**

The City of Dawson encourages development of vacant residential lands through the use of a higher rate of municipal property taxation on those lands which have remained vacant for a defined duration of time.

#### **1.00 Purpose**

1.01 The purpose of this policy is to establish the taxation of vacant residential lands which have remained undeveloped for a defined period of time.

#### **2.00 Definitions**

2.01 The following terms are used within this policy and are defined as follows:

- a) "Planning Manager" - means the Planning and Development Manager or their delegate as appointed by the Chief Administrative Officer (CAO).
- b) "Assessor" – means the Assessor or their delegate as determined by the Community Services branch of the Yukon Government.
- c) "CFO" – means the Chief Financial Officer, or their delegate as appointed by the Chief Administrative Officer (CAO)
- d) "Assessment Class" - refers to a property's classification for tax assessment purposes, as provided by section 55(3) of the Assessment and Taxation Act.
- e) "Assessment Act" – refers to the Yukon Government Assessment and Taxation Act.
- f) "Council" - means the Council of the City of Dawson
- g) "Vacant" - the term "vacant" for the purposes of this policy shall refer to:
  - a. any property which the Assessor has deemed to be undeveloped and not having any habitable physical construction on site, as indicated by a nil improvement value in the annual Yukon Government Assessment Roll.
  - b. any developable, legally surveyed property forming part of an amalgamated property in the Tax Assessment roll that does not contain a primary residence.

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- h) “Vacant Residential Lands Tax Rate” - this shall be the reference to the higher rate of taxation given to those properties which are deemed affected by this policy.
  - i) “Year of Subdivision” - the year in which a property was subdivided and registered at Yukon Land Titles Office.
  - j) “Historic Townsite” – refers to the area shown in Schedule “C” of Zoning Bylaw #2018-19

### **3.00 Responsibilities**

3.01 Council is responsible for:

- a) the annual approval of the “Vacant Residential Lands Tax Rate” which will appear within the annual Tax Levy Bylaw amendment.
- b) Council is responsible for the approval of the bylaw as required under the Municipal Act for the creation of a residential assessment sub-class, which facilitates the taxation of that sub-class at a higher rate of taxation.
- c) hearing appeals as per Section 8.01 c).

3.02 The Assessor is responsible for:

- a) the annual determination of the assessed value of land and improvements for each property.

3.03 The CFO is responsible for:

- a) determining which vacant residential properties will be subject to the “Vacant Residential Lands Tax Rate” and to levy the Vacant Residential Lands Tax Rate.
- b) calculating and applying adjustments as per section 9.01a).
- c) submitting appeals to Council.

3.04 The Planning Manager is responsible for:

- a) determining whether physical housing construction has commenced on or before December 31st of the tax year in question. Construction is deemed to have commenced if the foundation is complete with an active development permit in place.
- b) assisting the CFO in the review of any appeal, in situations where servicing and/or developability are in question, prior to the appeal being presented to Council.

### **4.00 Vacant Residential Land Taxation Standards - General**

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- 4.01 Residential lands which have physically existed, as defined by their “Year of Subdivision”, for less than five years, and have remained vacant during that time period, are subject to the regular residential municipal tax rate, and are unaffected by this policy.
- 4.02 Residential lands which have physically existed, as defined by their “Year of Subdivision”, for five years or longer, and have remained vacant during that time period are subject to the “Vacant Residential Lands Tax Rate”.

**5.00 Applicable Properties**

- 5.01 Only those vacant properties which meet each of the following three (3) criteria will be subject to the “Vacant Residential Lands Tax Rate”:
- a) Properties having one of the following land use classifications as per the Assessment Act:
    - RS1 Zone (Single Detached and Duplex Residential)
    - RS2 Zone (Multi-Unit Residential)
    - RSM (Mobile Home)
    - RMH (Residential Mini-home)
    - RSC (Country Residential)
  - b) Properties described by either of the following circumstances:
    - (i) Properties which have remained vacant for a period of five (5) years or greater since their time of final subdivision. The following schedule will apply:

<b>Tax Year</b>	<b>Physical Condition Date</b>	<b>Year of Subdivision for use of Vacant Lands Tax Rate</b>
2023	December 31, 2022	2017 or earlier
2024	December 31, 2023	2018 or earlier
2025	December 31, 2024	2019 or earlier
2026	December 31, 2025	2020 or earlier
2027	December 31, 2026	2021 or earlier

Example 1: A vacant R1-classed lot remains vacant as of Dec 31, 2022 as confirmed by the CFO. If its year of subdivision is 2017 or earlier, then it has chronologically remained vacant for five or more years. Therefore, it is subject to the “Vacant Residential Lands Tax Rate” for the 2023 tax year and all subsequent tax years until such time as the lot is developed.

Example 2: A vacant R1- classed lot remains vacant as of Dec 31, 2022 as confirmed by the CFO. Its year of subdivision is 2018. It has chronologically remained vacant for four years. Therefore, it is not subject to the “Vacant Residential Lands Tax Rate” until the 2024 tax year.

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- (ii) Notwithstanding section 5.01 (b)(i) and 5.01 (b)(ii), the Year of Subdivision is deemed to have not changed when properties, previously determined to be vacant, are subdivided, consolidated, amended or legally altered in a manner that, at the discretion of the CFO, has not materially changed the vacant nature of the properties, nor the vacant status of the lot.

Example 1: A property owner adds five feet of width to their vacant lot via lot consolidation, and the amended lot is registered at Land Titles and given a new legal description with a new plan number. For the purposes of this policy, the Year of Subdivision does not “reset” because of the lot consolidation.

Example 2: An existing RS2 lot has remained vacant for ten years. The property owner then subdivides and changes the zoning for the existing 464 m<sup>2</sup> (5,000 ft<sup>2</sup>) RS2 lot into two 232.3 m<sup>2</sup> (2,500 ft<sup>2</sup>) RS1 lots. For the purposes of this policy, the Year of Subdivision does not “reset” because of the lot subdivision for the properties re-zoned as to a land use zoning classification listed in section 5.01 a).

- (iii) Properties which were formerly improved, but have had the improvements demolished and have remained vacant for a period of five (5) years or greater since their time of demolition. In cases where properties become vacant as a result of demolition, the start date for counting years of vacant status will commence at December 31st of the year of demolition.

Example: A property has physically existed since 1962. The residential dwelling on site was built in 1963 and demolished in 2020. 2020 becomes the start date of the vacant status period, not the year of subdivision; 1962.

- iv) Properties which are considered to be fully serviced and developable. Examples of property that may not be developable may include, but not limited to, those properties with impediments to development, such as access, topography, geotechnical or third-party encroachments.

- c) Properties located in the Historic Townsite.

## **6.00 Excluded Properties**

6.01 The following properties exhibiting any of the criteria below are intended to be excluded from this policy:

- a) RS1, RS2, RSM or RSH classed properties larger than 1.62 hectares (4 acres) in area that are deemed by the Planning Manager to not yet be in their final and subdivided end use.
- b) RS1, RS2, RSM or RSH classed properties that have structures on them that are Historic Resources that are listed in the Yukon Historic Sites Inventory or have been designated as Municipal Historic Sites.
- c) For clarity, properties that have the following land use zoning as per the Assessment Act are not subject to this policy:
- CG
  - CMC

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- CML
  - CMS
  - INS
  - MHI
  - MSI
  - NOZ
  - OSP
  - PI
  - PLM
  - PRC
  - QRY
  - REC

## **7.00 Applicable Municipal Tax**

7.01 The tax rate for general municipal purposes shall be set by Council in the Tax Levy Bylaw.

## **8.00 Determination of Vacant Status**

8.01 For the purposes of this policy, the following criteria will be followed:

- a) To determine the Assessment Class for the application of this policy, the CFO will use:
  - i) Yukon Government annual Preliminary Tax Assessment Roll
  - ii) Legal Survey as provided by Yukon Government GeoYukon map services.
- b) Property Owners shall receive a Notice of Vacant Residential Land Status mailed on or before December 31<sup>st</sup> prior to the year of taxation to the address as per the Taxation and Assessment Roll.
- c) In any instance where a property owner disputes their vacant status (their assessment class) the remedy will be for the property owner to contact the CFO in writing on or before February 28<sup>th</sup> of the assessment year, and the recourse available to the property owner is through appeal to Council. The property owner must provide documentation why the property does not qualify under section 5.01 and include support such as verification by a third-party professional, photographs and/or third-party information.

## **9.00 Reversion to Regular Residential Tax Rate**

9.01 A property which is taxed at the “Vacant Residential Lands Tax Rate” will revert back to the regular residential municipal tax rate under the following scenarios:

- a) Physical housing construction has commenced on or before December 31<sup>st</sup> of the tax year in question. The tax rate reversion will be enacted during the current tax year, by way of an assessment correction, upon receipt of the occupancy permit. The assessment correction would adjust the tax levy to the status prior to application of Section 5.01 of the vacant residential land tax policy. Physical housing construction is deemed to have commenced if the foundation is complete with an active development permit in place.

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9.02 A property which is taxed at the “Vacant Residential Lands Tax Rate” will not revert back to the regular residential municipal tax rate under the following scenarios:

- a) The property owner has been issued a *development permit* by the City of Dawson in respect of the property on or before December 31st of the assessment year in question. Receipt of a *development permit* does not affect the vacant status provisions referred to in section 5.01 of this policy.
- b) The property is sold and title is transferred to a new owner. Change in ownership does not affect the vacant status provisions referred to in section 5.01 of this policy.

**POLICY TITLE:** *Taxation of Vacant Residential Lands*

**POLICY #:** 2022-02

**EFFECTIVE DATE:** August 31, 2022

**ADOPTED BY COUNCIL ON:** August 31, 2022

**RESOLUTION #:** **C22-19-17**

Original signed by:  
William Kendrick, Mayor

Cory Bellmore, CAO

**MINUTES OF COMMITTEE OF THE WHOLE MEETING CW22-15** of the Council of the City of Dawson held on Wednesday, December 7, 2022 at 7:00 p.m. via City of Dawson Council Chambers

**PRESENT:**

Mayor Kendrick  
Councillor Somerville  
Councillor Lister  
Councillor Pikálek

**REGRETS:**

Councillor Spriggs

**ALSO PRESENT:**

A/CAO: Dennis Shewfelt  
EA: Elizabeth Grenon  
PWM: Jonathan Howe  
PSM: Mike Masserey  
RECM: Paul Robitaille

	<b>1</b>	<b>Call To Order</b> The Chair, Councillor Somerville called Committee of the Whole meeting CW22-15 to order at 7:04 p.m.
<b>CW22-15-01</b>	<b>2</b>	<b>Acceptance of Addendum &amp; Adoption of Agenda</b> <b>Moved By:</b> Councillor Lister <b>Seconded By:</b> Councillor Pikálek That the agenda for Committee of the Whole meeting CW22-15 of December 7, 2022, be adopted as presented. CARRIED 4-0
	<b>3</b>	<b>Minutes</b>
<b>CW22-15-02</b>	<b>3.1</b>	<b>Committee of the Whole Meeting Minutes CW22-14 of November 16, 2022</b> <b>Moved By:</b> Councillor Lister <b>Seconded By:</b> Mayor Kendrick That the minutes of Committee of the Whole Meeting CW22-14 of November 16, 2022 be approved as presented. CARRIED 4-0
	<b>4</b>	<b>Budget &amp; Financial Reports</b>
	<b>4.1</b>	<b>Third Quarter Variance Report</b> Council held discussion regarding the third quarter variance report.
<b>CW22-15-03</b>	<b>4.2</b>	<b>Recess</b> <b>Moved By:</b> Councillor Lister <b>Seconded By:</b> Councillor Pikálek That Committee of the Whole take a ten minute recess. CARRIED 4-0

**5 Special Meeting, Committee, and Departmental Reports**

**5.1 Vacant Residential Land Tax Levy Update**

Council held discussion regarding the Vacant Residential Land Tax Levy.

**6 Public Questions**

Jim Taggart had several questions with regards to the Taxation of Vacant Residential Lands Policy.

**7 In Camera**

**7.1 Move to In Camera**

**CW22-15-04**

**Moved By:** Councillor Somerville  
**Seconded By:** Councillor Lister

That Committee of the Whole move into a closed session of Committee of the Whole, as authorized by Section 213(3) of the Municipal Act, for the purposes of discussing a legal and land related matter

CARRIED 4-0

**7.2 Revert to Open Session**

**CW22-15-05**

**Moved By:** Councillor Somerville  
**Seconded By:** Mayor Kendrick

That Committee of the Whole revert to an open session of Council to proceed with the agenda.

CARRIED 4-0

**8 Adjournment**

**CW22-15-06**

**Moved By:** Councillor Lister  
**Seconded By:** Mayor Kendrick

That Committee of the Whole Meeting CW22-15 be adjourned at 8:37 p.m. with the next regular meeting of Committee of the Whole being January 18, 2023.

CARRIED 4-0

**THE MINUTES OF COMMITTEE OF THE WHOLE MEETING CW22-15 WERE APPROVED BY COUNCIL RESOLUTION #CW23-01-XX AT COMMITTEE OF THE WHOLE MEETING CW23-01 OF JANUARY 18, 2023.**

\_\_\_\_\_  
Alexander Sommerville, Chair

\_\_\_\_\_  
Dennis Shewfelt, A/CAO

# Report to Council



For Council Decision  For Council Direction  For Council Information

In Camera

<b>AGENDA ITEM:</b>	<b>Solid Waste Interim Agreement</b>	
<b>PREPARED BY:</b>	Dennis Shewfelt	<ul style="list-style-type: none"><li>- Draft Interim Regional Waste Management Agreement</li><li>- Correspondence on the interim agreement D. Burns</li></ul>
<b>DATE:</b>	January 11, 2023	
<b>RELEVANT BYLAWS / POLICY / LEGISLATION:</b>		

## RECOMMENDATION

That Committee of the Whole forward to council to direct administration to enter into the proposed interim solid waste management agreement

## ISSUE / PURPOSE

To ensure that municipalities are adequately compensated for residents that live out side the municipal boundaries and are not municipal property tax payers while Yukon Government and municipalities continue to work toward a long term regional agreement.

## BACKGROUND SUMMARY

The City of Dawson does have an ongoing agreement and annually receives a Transfer Payment Agreement to assist in the operations of the Quigley landfill. This annual TPA is \$75,000. This annual amount has not changed in many years and is not indexed to increase annually.

Municipalities and Yukon Government have been working on Regionalization of Solid Waste for several years. Lease agreements as well as liability agreements and Solid Waste Management Plans are continuing to be worked on. A financial contribution agreement will also be included in the final agreement.

## ANALYSIS / DISCUSSION

While this work is ongoing, Yukon Government has recognized the financial impact of non-municipal residents at are using the landfills operatized by municipalities.

The interim agreement is designed to allow the Yukon Government to make financial contributions to the participating municipalities while the final agreements are being reviewed by the various Yukon Government departments involved

It is recommended to enter into this new interim agreement as long as the financial support does not decrease from the current agreement of \$75,000 annually.

## APPROVAL

<b>NAME:</b>	Dennis Shewfelt	<b>SIGNATURE:</b>
<b>DATE:</b>		

# DRAFT Interim Regional Waste Management Facility Agreement

This Interim Agreement made in the Yukon Territory

Between The Village of \_\_\_\_\_, as represented by its Chief  
Administrative Officer  
("\_\_\_\_\_")

and

Government of Yukon, as represented by the Director of  
Operations and Programs, Community Services  
("Yukon")

Hereinafter, the Parties to this Interim Agreement.

Background Facts:

- A. \_\_\_\_\_ possesses a Waste Management Permit (#80-XXXX) to operate a waste disposal facility (the "Facility") and a special waste management facility granted under the *Environment Act* R.S.Y. 2002, c.76, the *Solid Waste Regulations* OIC 2000/011, and the *Special Waste Regulations*, O.I.C. 1995/047 (the Permit).
- B. The Permit expires December 31, 2023.
- C. \_\_\_\_\_ operates a municipal landfill in accordance with the Permit on Yukon government land set aside for this purpose by Yukon at

\_\_\_\_\_ and as further described on the map attached as Schedule A (the Solid Waste Management Facility).

- D. Yukon wishes to ensure access to the Solid Waste Management Facility by nearby unincorporated users within each Regional Boundary (see Schedule A).
- E. The Parties are working together to regularize the use and occupation of the Solid Waste Management Facility by raising title to the land then leasing it to \_\_\_\_\_ and by making a final regional agreement with \_\_\_\_\_ about their operating of the Solid Waste Management Facility and the provision of this municipal service outside \_\_\_\_\_'s municipal boundary.
- F. While that process continues, the Parties wish to address financial and other issues on an interim basis.

Now Therefore, the Parties agree as follows:

## 1. Definitions

### 1.1. In this Interim Agreement;

“Designated Materials” means those materials for which Yukon collects a point-of-sale or manufacturing fee in relation to waste disposal or recycling and as further defined under the *Environmental Act*, specifically the *Designated Materials Regulation* and the *Beverage Container Regulation*. These designated materials include tires, electrical waste and beverage containers.

“Special Waste” has the same meaning as found in the *Environmental Act* and the *Special Waste Regulations*, and includes residential products accepted under Community Services’ Household Hazardous Waste Program.

## 2. Solid Waste Management Facility Operations & Permitting

### 2.1. Tipping Fees

2.1.1. \_\_\_\_\_ will work toward developing a waste management bylaw that establishes sorting requirements and tipping fees at the regional facility.

2.1.2. \_\_\_\_\_ agrees that when implemented, all residential users of the Solid Waste Management Facility will be charged the same tipping fees.

### 2.2. Safe operations

2.2.1. \_\_\_\_\_ will carry out the operation and maintenance of the Solid Waste Management Facility safely, in compliance with all relevant legislative and regulatory requirements and with due care to ensure that it does not cause any injury (including

### 2.3. Permits

2.3.1. \_\_\_\_\_ is responsible for all permitting and license application requirements associated with the operation and maintenance of the Solid Waste Management Facility and will ensure compliance with relevant legislative requirements, including:

2.3.1.1. its obligations as a proponent for any environmental assessments;

2.3.1.2. renewal of the Permit; and

2.3.1.3. its obligations under the *Workers' Safety and Compensation Act* S.Y. 2021, c.11.

2.4. Not a YG operation

2.4.1. \_\_\_\_\_ acknowledges that it has sole responsibility for the operation and maintenance of the Solid Waste Management Facility including controlling access to the site.

3. Funding

3.1. Yukon will provide a contribution of \$XXXXX (based on 50% of the following: Number of unincorporated users plus 20% x \$200pp) to offset the costs associated with providing waste disposal services to those outside of the municipality of \_\_\_\_\_ and to assist with operation and maintenance costs of the Solid Waste Management Facility.

3.1.1. This contribution will be paid in one payment of \$XXXX within 60 days of signing the agreement.

3.2. Yukon will arrange and pay for the pick-up, transport from the Solid Waste Management Facility and processing or disposal of:

3.2.1. any Designated Materials; and

3.2.2. Special Waste.

3.3. The obligation of YG to make any payments to \_\_\_\_\_ under this Interim Agreement is subject to the following:

3.3.1. the *Financial Administration Act* (Yukon);

3.3.2. money being appropriated by the Legislature for the purpose of this Interim Agreement; and

3.3.3. \_\_\_\_\_ abiding by the terms and conditions of this Interim Agreement.

4. Term

4.1. This Interim Agreement is in force from October 1, 2022 until March 31st, 2023 unless replaced by a subsequent agreement about the same subject matter.

The Parties have executed this Interim Agreement by their Duly Authorized Officials:

<b>GOVERNMENT OF YUKON</b> by the	)	
Director of Community Operations:	)	
	)	
_____	)	_____
<b>David Albisser</b>	)	<b>Date Signed</b>
<b>The Village of</b> _____ by	)	
the Chief Administrative Officer:	)	
	)	
_____	)	_____
<b>CAO</b>	)	<b>Date Signed</b>

Schedule A Map of the Location of the Solid Waste Management Facility

