

THE CITY OF DAWSON

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NOTICE OF SPECIAL COUNCIL MEETING #C25-09

This is to inform you a special meeting of City Council will be held as follows:

DATE OF MEETING: Thursday May 8, 2025
PLACE OF MEETING: Council Chambers, City Office
TIME OF MEETING: 12:00 pm (Noon)

<https://us02web.zoom.us/j/82454492015?pwd=r8zRVpcanm3TPPxSobfkiPewhtwhg6.1>

Meeting ID: 824 5449 2015
Passcode: 369881

PURPOSE OF MEETING:

1. Call to Order
2. 3rd and final reading of 2025 Tax Levy Bylaw (2025-02) amendment
3. Adjournment

As per Municipal Act Section 184, Special Meetings must be requested in writing by either:

- a) Mayor
- b) Two Councillors

Date Special Meeting Requested: May 6, 2025
Special Meeting request by: Stephen Johnson, Mayor

Mayor, Stephen Johnson

May 6, 2025
Date

CAO, David Henderson

May 6, 2025
Date

Signed copy available at City Hall



City of Dawson

Report to Council

Agenda Item	Amendment to 2025 Tax Levy Bylaw
Prepared By	David Henderson CAO
Meeting Date	May 7, 2025
References (Bylaws, Policy, Leg.)	2025 Tax Levy Bylaw (2025-02)
Attachments	Bylaw as amended

X	Council Decision
	Council Direction
	Council Information
	Closed Meeting

Recommendation

That Council pass the 3rd and Final reading of the amended 2025 Tax levy Bylaw whereby:

1. The non Residential Property Tax rate of 1.9392 is changed to 1.93 and
2. the Residential Property Tax rate of 1.6261 is changed to 1.62

Executive Summary

This process is a technical adjustment to the adopted rates to accommodate the requirements of the City's financial software.

The City utilized 4 decimal places in setting the property tax rates for 2025 which commonly used within municipalities for greater accuracy. When implementing the rates it was determined that the City's financial software is limited to using 2 decimal places until such time as the software is updated.

Rounding the rates to 2 decimal places requires that the Bylaw be amended to reflect the 2 decimal figures and amending the bylaw required 3 readings over two meetings.

Yukon legislation requires that the tax bills be prepared and mailed out by May 15th.

Staff recommended that the Non-residential rate be rounded to two decimal places using standard rounding practice which results in a tax rate of 1.94 percent. This maintains the adopted increase of 1.0% Council determined to move 1.93 (0.5% increase prior to adopting the 2nd reading of the amended Bylaw)

Staff recommended that the residential rate be rounded down to 2 decimal places resulting in an adopted increase of 0.6% (due to the numbers involved, rounding by standard rounding practice would result in an adopted increase of 1.2% which would be above the target set by council)

The effect on the total budget of adopting amended bylaw is a reduction in projected revenues of \$ 10,766 on a total projected revenues of approx. \$10 million and is considered immaterial or manageable in accounting terms

Background

Average Residential Property Taxes and adopted increase for 2025

As adopted in 2025 Bylaw	2024	2025	inc.	
Single Residential	\$2,172	\$2,194	\$22	tax impact on average house as adopted
Duplex or 2 Family	\$3,692	\$3,729	\$37	
Country Residential	\$2,778	\$2,806	\$28	

Residential Rate rounded down	2024	2025	inc.	
Single Residential	\$2,172	\$2,185	\$13	change on tax impact on average house if amended
Duplex or 2 Family	\$3,692	\$3,715	\$23	
Country Residential	\$2,778	\$2,795	\$17	

Discussion / Analysis

Staff reviewed the financial impact of rounding both rates upwards by standard rounding process and the overall impact was a net increase in projected tax revenue of \$3,640. This would have resulted in property tax rate increase of 1.0 % for non-residential and 1.2% for residential. As it was Councils intention to raise the property tax rates by a maximum of 1.0% it was reasonable to proceed with standard rounding for Non-Residential. To avoid exceeding the 1.0% maximum for residential it was recommended to round the rate downward which results in a 0.6% rate increase for residential properties. Prior to 2nd reading the proposed change was amended to change the non residential rate to 1.93% (0.5% increase)

Fiscal Impact

The net impact of adopting the recommended change is a decrease in net projected revenue of \$ 10,766

Alternatives Considered

Rounding up both rates would result in a net increase in projected revenues of \$3,640, and rate increases of 1.2% and 1.0% on residential and non-residential rates respectively

Rounding up the Non Residential to 1.94 (1.0% increase) and Rounding down the residential rate to 1.62 (0.6% increase) would result in a net decrease in projected revenues of \$4, 384

Next Steps

If council passes the 3rd and final reading staff will input the rates into the financial system, process and distribute the property tax bills

Approved by	Name	Position	Date
	<i>David Henderson</i>	CAO	May. 7 2025



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2025 Tax Levy Bylaw - as amended

Bylaw No. 2025-02

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 **2025 Tax Levy Bylaw**.

2.00 Purpose

The purpose of this bylaw is to levy taxes for the year 2025.

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



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2025 Tax Levy Bylaw

Bylaw No. 2025-02

forming part of this bylaw.

- (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 2025 shall be levied upon all taxable real property in the City of Dawson classified “non-residential” at the rate of 1.93 percent.
- 4.02 A general tax for the year 2025 shall be levied upon all taxable real property in the City of Dawson classified “residential” at the rate 1.62 percent.

5.00 Minimum Tax

- 5.01 The minimum tax for the year 2025 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 2025 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 2025 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.



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2025 Tax Levy Bylaw

Bylaw No. 2025-02

8.00 Bylaw Repealed

8.01 Bylaw 2024-02, 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.

9.00 Enactment

9.01 This bylaw shall be deemed to have been in full force and effect on January 1, 2025.

10.00 Bylaw Readings

Readings	Date of Reading
FIRST	May 7, 2025
SECOND	May 7, 2025
THIRD and FINAL	

ORIGINAL SIGNED BY:

Stephen Johnson, Mayor
Presiding Officer

David Henderson, CAO
Chief Administrative Officer