

THE CITY OF DAWSON

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NOTICE OF SPECIAL COMMITTEE OF THE WHOLE MEETING #CW23-04

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

DATE OF MEETING: WEDNESDAY, February 22, 2023
PLACE OF MEETING: COUNCIL CHAMBERS, CITY OFFICE
TIME OF MEETING: 7:00 PM
PURPOSE OF MEETING:

- 1) Taxation of Vacant Residential Land Policy #2022-02

DATE MEETING REQUESTED: February 6, 2023
MEETING REQUESTED BY: WILLIAM KENDRICK, MAYOR

David Henderson, CAO

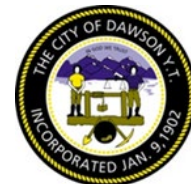
February 22, 2023
Date

JOIN ZOOM MEETING:

<https://us02web.zoom.us/j/88541143198?pwd=ZGpkbXFvZnYyOUdaTXRqTitGRE9CQT09>

MEETING ID: 885 4114 3198
PASSCODE: 194751

Report to Council



☐ For Council Decision ☐ For Council Direction ☒ For Council Information

☐ In Camera

AGENDA ITEM:	Update on Vacant Land Policy		
PREPARED BY:	CAO		ATTACHMENTS: <ul style="list-style-type: none">▪ Taxation of Vacant Residential Lands Policy #2022-02▪▪
DATE:	Feb 17, 2023		
RELEVANT BYLAWS / POLICY / LEGISLATION: <ul style="list-style-type: none">▪ Taxation of Vacant Res Lands # 2022-02▪ Annual property Tax Bylaw▪ Assessment and Taxation Act			

RECOMMENDATION

For Information purposes

ISSUE / PURPOSE

To clarify the implementation of the adopted policy on Taxation of Vacant Residential Land

BACKGROUND SUMMARY

The Municipal Council of the City of Dawson has identified that increasing the available housing stock is a high priority for the community.

Council has further identified that a Vacant Residential Land Tax Policy that encourages the owners of Vacant Residential land to develop such properties and increase the available housing stock in the community is one of the tools by which the municipality can address the need for housing – Properties that meet the criteria defined will be subject to an increased annual property tax.

As such the Taxation of Vacant Residential land Policy # 2022-02 was adopted by Council and Staff have been directed to implement the policy.

Staff identified that implementing the policy will have to take place in stages with the first stage coming into effect for the 2023 tax year and covering vacant residential properties that are developable and are not amalgamated with adjacent properties for Tax purposes. Staff have developed a list of such properties and have vetted the list based on criteria for “developable” including available water /wastewater services, existence of easements, clearly visible physical challenges to development .

The second phase , extending the coverage of the policy to include vacant residential properties that meet the criteria but are currently “amalgamated for Tax Purposes” will require the establishment of a new property Tax classification. Once the new classification is approved by bylaw the applicable properties will be required to be reassessed by Yukon Property Assessment and Taxation. Doing so is dependent on available assessors , likely in August, and will potentially delay reassessments of existing properties as part of the process. It will also depend on the quantity of properties identified for reassessment.

Properties that are reassessed under the new tax classification would then be subject to the applicable tax rate for the new class in the 2024 tax year. Properties in the new classification that did not get reassessed in 2023 due to resource limitations at Yukon Assessment and Taxation would be reassessed in the following year and taxed in the new classification for 2025.

ANALYSIS / DISCUSSION


Implementation of **Phase one** is included in the development of the current, 2023 Operating Budget. The status of the applicable property analysis will be provided to Council at the CoW meeting on Feb 22 but the process is expected to take a little longer to complete.

The identifying and mapping process of Phase 1 is expected to assist Staff should a property owner object to their property being subject to the tax.

There remains some uncertainty on the timing of full implementation of **Phase two** given the available resources in the Yukon Assessment and Taxation services. Given the complexity of developing and applying a new tax classification it is expected that there will be unforeseen consequences that will have to be dealt with as we work through the process.

A policy on council guidelines for approving consolidations of properties will have to be developed to provide clarity on when council will or will not approve consolidation requests which may have the affect of maintaining a current residential tax classification.

APPROVAL

NAME:	David Henderson CAO	SIGNATURE:
DATE:	Feb 10, 2023	



City of Dawson

Taxation of Vacant Residential Lands Policy

2022-02

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:

Tax Year	Physical Condition Date	Year of Subdivision for use of Vacant Lands Tax Rate
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 m² (5,000 ft²) RS2 lot into two 232.3 m² (2,500 ft²) 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
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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 31st 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 28th 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 31st 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.

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



City of Dawson Taxation of Vacant Residential Lands Policy # 2022-02

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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**

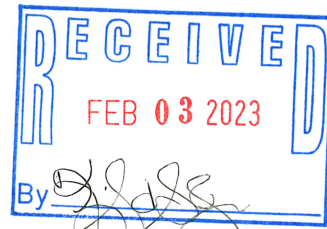
Original signed by:
William Kendrick, Mayor

Cory Bellmore, CAO

THE CITY OF DAWSON

Mayor and Consul

February 2, 2023



Re: Vacant Residential Land Policy #2022-02

As one of the property owners notified that our property may be affected by this Policy. I would like to request there be a Round-Table Discussion on this matter. Given the time line for appeal deadline of February 28th 2023, this should be done as soon as possible.

I would also suggest that all property owners notified that this Policy may affect them be notified of the Round-Table discussion in writing. Maximising the number of property owners having input to this Policy to attend.

Thank You

Debra Blattler

Box 273 Dawson City, YT Y0B 1G0

blattler@northwestel.net

City of Dawson

Mayor and Council

Chief Administrative Officer

29th January 2023

By email

Taxation of Vacant Residential Lands Policy # 2022-02

The stated purpose of this new policy is to address the community's housing shortage through encouraging "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." I appreciate the municipality's wish to increase the number lots available for housing and have often encouraged the City to take the initiative to deal with empty lots and derelict properties. Policy 2022-02 is not the solution. It does not efficiently address the housing shortage, fails to target the appropriate properties and penalises lots with long-established non-dwelling uses.

As an incentive to encourage the development of homes the current policy fails on a number of grounds:

- Residents can apparently consolidate lots already amalgamated for tax assessment purposes to single-title, and thus be exempt from the bylaw. From the correspondence received by Council this will likely remove a large proportion of the 170 properties identified by the City as 'developable'.
- Property owners, who have long-established gardens or grow produce, have wood storage, garages or outbuildings will wish to retain their properties and likely pay the additional tax. There will be a considerable number of lots that will be withheld from development.
- Location, topography, access and suitability for connection to services will play a huge role in the number of lots appropriate for residential development. Within our neighbourhood for example, the vast majority of 'vacant' lots cannot be practically developed or would involve significant costs.
- Subdivision and development of amalgamated lots raises issues of meeting the considerable costs of development. This will likely be prohibitive for the majority, and with the resulting sales of lots placing heavy financial burdens and stresses on owners.

Thus, the policy as it stands is unlikely to encourage home construction to any meaningful degree. It would be interesting to know the estimate of the number of potential homes the City expects to be built following implementation of Policy 2022-02.

The policy itself raises other concerns. The policy's description of 'vacant' is a lot that does not contain a "habitable physical construction". This is an unsatisfactory definition. Dawson is home to numerous multigenerational gardens that are renowned regionally and even known internationally. Are these to be destroyed? The City has recognised climate change as a major community concern and encouraged local food production, yet is penalising residents for trying to become more food self-sufficient and resilient to climate changes. For many, gardens are a joy and a refuge from the stresses we continually face in our isolated and increasingly vulnerable community. Has thought been given to the huge upset and sense of loss if these are built over? In addition, our gardens are an important part of our historic townsite and appeal to the many tourists that visit our community. As tourism becomes the major driver for our economy, are we to remove the majority of these attractions? Redefining or replacing the term vacant would be good starting point. Perhaps simply referring to and defining 'empty or unused' lots or 'uninhabited or derelict' properties would better represent the intent of the bylaw.

Residents purchased their lots and homes with the expectation that they would enjoy their properties for their lifetimes – subject to unforeseeable events or emergency measures. Short of a housing crisis declaration from the City (with subsequent emergency measures), it would seem prudent under the circumstances to introduce the new policy, with the aforementioned amendments, for the sale of lots and properties from a given date. This will allow potential purchasers to buy with the expectations within the bylaw.

In addition, the bylaw has been poorly developed and implemented. The City and Council are well aware of the low participation of residents in many Council matters, so it should be no surprise that residents were caught unawares by the letter of 21st November last year. This is not to excuse the lack of interest, just acknowledge the reality. The number of concerns raised by residents, and the distress it already has caused to many, are indicators of how poor the consultation has been; and how inadequately researched the bylaw is. It is not clear that the City knows how many of the properties of those who received letters are suitable for residential development, nor how many will actually be developed. It would be irresponsible of the City to move ahead without researching and publicising this information, yet that seems to be the case. Receiving the taxation letter is stressful enough, but unwarranted if the lot is subsequently proven unsuitable for additional housing. The onus should not be on the owner to prove exemption, but for the City to determine it as fact prior to letters being sent.

The initial focus of the policy should have been on lots and properties, residential and commercial, which have sat empty for years. The site of the old Yukon Government Corbo Apartments, the old post office and derelict warehouse opposite the school, the vacant lot across from Home Hardware are eyesores and prime candidates for development incentives. That established and cared for residential lots are being prioritised for 'development' over these sites is galling to residents. If demand for housing is such that it requires a policy like 2022-02, then housing must be constructed on the site of the Goldrush campground as a matter of urgency.

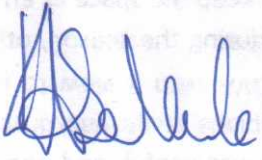
PO Box 264 Dawson City YT Y0B 1G0
867 993 5799 jtaggart@hotmail.com

We call on Council to repeal the bylaw, and reassess the criteria so as not to penalise residents whose lots have established uses and bring community benefits. The City should subsequently and properly assess all lots on an individual basis before determining if it is an 'empty or unused' lot or 'uninhabited or derelict' building suitable or appropriate for development. This will not only bring about a more equitable policy and implementation, but will remove the stress of many residents who otherwise would have to prove their properties are exempt. The onus must be on Council.

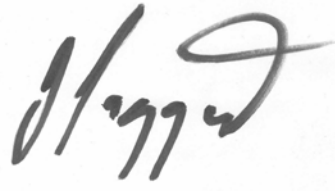
The policy raises a wider question of what is a sustainable population for the community? Our infrastructure is struggling to cope with demand at present yet the City is encouraging housing projects with a view to increasing our population. Development must be planned, not simply an ad hoc response to demand. Nowhere in Council plans or policies are preferred or sustainable population figures discussed or presented. The community needs to be aware of what is considered a sustainable population (particularly in light of climate changes) and be able to plan accordingly. To move ahead without this knowledge or adequate foresight is very poor planning and governance.

We'd certainly be willing to discuss this more, or answer any questions you may have.

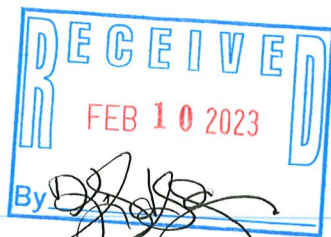
Regards,



Kath Selkirk



Jim Taggart



2:15 PM FEB 08 2023

TO - MAYOR AND COUNSEL CITY OF DAWSON

RE: VACANT RESIDENTIAL LOT.
LAQUE ESTATE N LOT 4 & 5
1236 3rd AVE.

SORRY WE WERE UNABLE TO ATTEND
THE MEETING TO DISCUSS THIS
POLICY. I WAS ABLE TO TALK
WITH KIM McMynn AND SHE WAS
VERY HELPFULL IN TRYING TO EXPLAIN
WHERE THIS COUNSEL IS MOVING
WITH THIS MONEY GRAB. I WOULD
ALSO LIKE TO SAY THAT I DO SEE
THAT YOU WOULD LIKE TO MAKE
BETTER USE OF SOME STAND ALONE
LOTS THAT ARE SIMPLY SUPPORTING FROG COLONIES

THESE LOTS THAT YOU ARE
CONTACTING US ABOUT ARE ANYTHING
BUT VACANT. I PURCHASE THIS
PROPERTY IN GOOD FAITH AS A DOUBLE
LOT 38 YEARS AGO. IT IS NOT VACANT
IT IS OUR HOME, OUR YARD,
OUR LIFESTYLE. IN THAT TIME
WE HAVE DEVELOPED THE PROPERTY
INTO WHAT WE NEED. NOW IT
SEEMS THAT MAYOR & COUNSEL HAVE
TAKEN IT UPON THEMSELVES TO
DECLARE THAT OUR HOME TAKES UP
TO MUCH SPACE, IN THIS COOKIE
CUTTER PLAN YOU ARE TRYING TO
IMPOSE.

IN THE REALITY OF IT ALL, THERE
IS A 800 SQ FT POOL HOUSE ON THE
PROPERTY. BUT WE CHOOSE NOT TO
USE IT FOR THAT PURPOSE AT THIS
TIME.

YOUR VISION SEEMS TO INCLUDE
A HOUSE ON EVERY 2500 ~~sq~~^{sq} ft OF LAND
THIS DENSITY IS NOT WHAT I
IN VISION FOR OUR TOWN. WHAT
ABOUT PARKING? IS THE CITY
PREPARED TO HANDLE THE ON
STREET PARKING THAT WOULD HAPPEN.

WE ARE A RETIRED COUPLE ON
A FIXED INCOME. THIS KIND OF
LEVY WOULD FORCE NOT ONLY
US, BUT OTHER PEOPLE WITH
SIMILAR PROPERTIES INTO MAKE
LIFE CHANGING CHANGES THAT
WOULD NOT BE WELCOME.

IF THIS TURNS OUT TO BE
THE PATH YOU CHOOSE, THEN AT
LEAST GRAND FATHER EXISTING
AMALGAMATED LOTS UNTIL THE
TIME OF SALE. THEN ALL PARTICIPANTS
WOULD BE AWARE OF THE SITUATION

THANK FOR YOU TIME

RON McCREADY
867-993 2988