

VILLAGE OF HAINES JUNCTION

BYLAW #379-21

A Bylaw for the Village of Haines Junction to Levy Real Property Taxes for the Year 2021.

WHEREAS, Sections 55 (2) of the Assessment and Taxation Act, being Chapter 13 of the Revised Statutes of the Yukon, 2002, states that each taxing authority other than the Commissioner in Executive Council shall, by bylaw made on or before April 15 in each year, levy taxes in accordance with this Act on all taxable real property that is in its jurisdiction; and,

WHEREAS, Section 55 (3) (c) of the Assessment and Taxation Act, being Chapter 13 of the Revised Statutes of the Yukon, 2002 states that a taxing authority may, in respect of taxes levied under this section, establish different classes of real property, and vary the tax rate according to the class of real property to be taxed; and,

WHEREAS, Sections 60 (1) of the Assessment and Taxation Act, being Chapter 13 of the Revised Statutes of the Yukon, 2002, states that except as provided by subsection (2), the minimum tax payable in any year under Section 55 is \$100 in respect of the total assessed value of any real property under subsection 13(7); and,

WHEREAS, Sections 60 (2) of the Assessment and Taxation Act, being Chapter 13 of the Revised Statutes of the Yukon, 2002, states that a municipality may by bylaw provide for a different amount for the minimum tax payable under subsection (1) in respect of real property located in the municipality, and it may establish a minimum amount of tax for land on which there is no improvements that is different from the minimum amount of tax for other real property; and,

THEREFORE, the Council for the Municipality of the Village of Haines Junction, in open meeting duly assembled, ENACTS AS FOLLOWS:

Short Title

1. This Bylaw shall be cited as the **2021 Property Taxation Levy Bylaw**

Taxation Rates

2. There shall be levied upon all taxable real property in the Municipality of the Village of Haines Junction, a general tax rate established as follows:
 - a. A tax rate for the year 2021 shall be levied upon the assessed value of all taxable real property which is Residential, of 1.350 (one point three five zero) percent.
 - b. A tax rate for the year 2021 shall be levied upon the assessed value of all taxable real property which is Non-Residential, of 1.350 (one point three five zero) percent.
 - c. A tax rate for the year 2021 shall be levied upon the assessed value of all taxable real property which is Agricultural Limited, of 1.070 (one point zero seven zero) percent.
 - d. A tax rate for the year 2021 shall be levied upon the assessed value of all taxable real property which is Agricultural General, of 0.570 (zero point five seven zero) percent.

Minimum Tax Levy

3. A minimum of \$350.00 (three hundred fifty dollars) shall be applied to all properties described above when the percent rate applied to the assessed value will result in an amount less than or equal to the minimum rate.

Bylaw Repeal

4. Bylaw 363-20 2020 Property Tax Bylaw Levy is repealed.

Enactment

5. This Bylaw shall come into force and effect on the final passage thereof.

Read a first time on the 9th day of March, 2021.

Read a second time on the 9th day of March, 2021.

Read a third time and adopted on the 24th day of March, 2021.


Thomas Eckervogt, Mayor


Dan Rodin, Chief Administrative Officer