



Village of Haines Junction
March 11, 2026
Committee of the Whole Meeting 6:00 pm

This meeting will be held in Council Chambers. Attendance at this meeting is also available through Zoom web or teleconferencing (see below for instructions).

AGENDA

- 1. Call to Order**
- 2. Acknowledgement of Champagne and Aishihik First Nations Traditional Territory**
- 3. Adoption of Agenda**
- 4. Declaration of Pecuniary Interest**
- 5. Old Business**
 - Budget Review
 - a. Fiscal Oversight Document
 - b. Metrix Financial Analysis
 - c. Financial Projection
 - d. Focused O&M and Capital Budget
 - Review of 2025 Property Tax Levy Considerations
 - e. RTC – Options to encourage Sale or Development of Vacant Lots
 - f. RTC – Vacant Land Tax
 - g. Vacant Land Taxation Policy - Draft
- 6. Motion to Close Meeting to the Public (if applicable)**
- 7. Adjournment**

Join Zoom Meeting

<https://us02web.zoom.us/j/8676347100>

Meeting ID: 867 634 7100

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Please call the Village Office (634-7100) during regular office hours for assistance in joining via zoom.

*The Village of Haines Junction respectfully acknowledges that we are situated on the
Traditional Territory of the Champagne and Aishihik First Nations.*



Council Fiscal Oversight: Staying Strategic Without Micromanaging

Councils have a vital role in maintaining fiscal oversight without crossing into operational micromanagement. Here is a practical guide to the types of reports Councils should receive and the kinds of questions they can ask to stay informed and aligned with their governance role.

Types of Reports for Effective Fiscal Oversight

1. **Quarterly Financial Statements**
 - Budget vs. actuals (revenues and expenditures)
 - Variance explanations in accessible language
 - Forecast to year-end
2. **Annual Budget Report**
 - Proposed budget aligned with strategic goals
 - Multi-year financial planning (3–5 years)
 - Summary of public engagement
3. **Audit Reports**
 - Annual audited financial statements
 - Management letter with identified risk areas
4. **Capital Project Updates**
 - Status, budget tracking, risks, and schedule of major projects
5. **Reserves and Debt Reports**
 - Overview of reserve balances, transfers, and debt obligations
6. **Procurement and Contract Summaries**
 - High-level overview of significant contracts and procurement compliance

Strategic Questions to Ask (Without Micromanaging)

Budget Oversight

- How does this budget align with our strategic priorities?
- Are there any emerging risks to our financial plan we should be aware of?
- How are we planning for future operating or capital pressures?

Variance Monitoring

- Can you explain the key drivers of significant budget variances?
- Are any corrective actions being taken where needed?

Capital Projects

- Are projects on time and on budget? If not, what adjustments are being made?
- What lessons have we learned from recent capital projects?



Long-Term Planning

- Do we have adequate reserves for long-term infrastructure renewal?
- What assumptions underpin our financial forecast?

Policy Compliance

- Are we in compliance with our financial policies?
- Do any policies need updating based on current trends or risks?

Risk Management

- What are the top financial risks this year and how are we managing them?
- Do recent audit findings suggest any need for Council action?

Governance Tip When tempted to dive into operational detail, ask:

Is this a governance-level issue or an operational one?

If it's operational, focus on policy direction or budget levers rather than direct involvement.

Governance Self-Reflection Questions for Council Members

1. Are we effectively stewarding the organization's financial resources in alignment with our mission and strategic priorities?

- How do we ensure our budgeting and spending decisions reflect our core values and long-term goals?
- Are we investing resources in ways that maximize impact and sustainability?

2. Do we have the right systems, policies, and oversight mechanisms to safeguard the Municipalities assets and ensure accountability?

- Are our financial policies (e.g., procurement, signing authority, reserves) up to date and followed?
- What risks are we managing, and how confident are we in our internal controls?

3. Are we regularly reviewing and understanding financial reports to make informed decisions and fulfill our oversight role?

- Do all Council members feel confident interpreting key financial statements (income statement, balance sheet, cash flow)?
- Are we asking the right questions and engaging in meaningful financial discussions at Council meetings?

This guide supports a balanced approach to financial oversight, empowering Councils to lead strategically while building trust in staff execution.



May 29, 2025

Village of Haines Junction
Box 5339
Haines Junction, Yukon Y0B 1L0

Attention: Members of Council

Dear Council Members:

RE: Village of Haines Junction Financial Analysis

We recently completed a financial analysis of the Village of Haines Junction. The objective of our analysis was to review the current financial position, historical averages and peer comparison for the Village.

As part of our work, we identified the key areas of interest in Appendix A for detailed discussion around our work performed and our findings for each.

This communication is prepared solely for the information of council and management and is not intended for any other purpose.

METRIX GROUP LLP

Philip J. Dirks, CPA, CA
Partner



Appendix A – Financial analysis

The following is a summary of our procedures and findings.

Analysis Procedures

- Examine the Village of Haines Junction financial results for the period of 2019 to 2023
- Assess these results for discussion, planning and trend analysis.
- Compare these findings to the equivalent statistics of the Village's closest peers, Dawson City, Village of Carmacks, Town of Faro, Village of Mayo and the Village of Teslin.

Current Financial Position

Operating Surplus (Deficit)

For the purpose of this analysis this only includes revenue, expenditures and surplus (deficit) related to operating activities to ensure consistent and predictable trends and analysis. Capital items such as amortization, tangible capital asset funding and gain/loss on disposal of tangible capital assets are not included in the statistics below.

Key Statistics

- Five-year operating revenue average was \$3,710,469 (peer average \$5,152,308)
- Total Revenue over the period ranged from \$3,343,389 to \$4,103,812
- Five-year operating expense average was \$2,807,556 (peer average \$4,083,943)
- Total expenses over the period ranged from \$2,325,755 to \$3,628,714
- Five-year operating surplus (deficit) average was \$902,913 (peer average \$539,875)
- Operating surplus (deficit) over the period ranged from a deficit of \$285,325 to a surplus of \$1,306,272

Net Financial Assets

Net financial assets are the difference between all the municipalities financial assets and financial liabilities.

Key Statistics

- Five-year net financial assets average was \$6,759,770 (peer average \$5,148,312)
- This category saw a balance ranging between \$5,120,471 and \$8,602,639
- Over the five-year period the Village held a balance in net financial assets equal to 30 months of operating costs (peer average 17 months)

Accumulated surplus

Unrestricted surplus

Key Statistics

- Five-year unrestricted surplus average was \$3,792,576 (peer average \$2,328,921)
- This category saw a balance ranging between \$1,881,345 and \$5,738,353
- On average this accounted for 11% of the accumulated surplus (peer average 7%)
- Over the five-year period the Village held an unrestricted surplus equal to 16 months of operating costs (peer average 8 months)

*Restricted surplus**Key Statistics*

- Five-year restricted surplus average was \$3,316,571 (peer average \$3,675,723)
- This category saw a balance ranging between \$3,092,555 and \$3,602,134
- On average this accounted for 9% of the accumulated surplus (peer average 12%)
- Over the five-year period the Village held a restricted surplus equal to 14 months of operating costs (peer average 9 months)

Cost Analysis by Key Government FunctionsCouncil and General Administration

This function handles administration for the Village of Haines Junction including support to Council and all municipal departments. As well as expenditures that relate to Council, and Council's membership in the Association of Yukon communities

Key Statistics

- Five-year department spending average was \$680,358 (peer average \$902,442)
- This category saw total costs ranging between \$611,576 and \$771,953
- On average this accounted for 25% of annual operating expenses (peer average 26%)

Public Works

This function handles repair and maintenance of all municipal buildings, maintenance of roads and streets, culverts and ditches, maintenance of municipal vehicles and the care of municipal parks, the cemetery and highway and street right of ways during the summer months.

Key Statistics

- Five-year department spending average was \$666,131 (peer average \$698,042)
- This category saw total costs ranging between \$582,197 and \$760,458
- On average this accounted for 24% of annual operating expenses (peer average 19%)

Recreation

This function is responsible for the repairs, maintenance and staffing of all recreation facilities such as the arena, convention centre and mezzanine.

Key Statistics

- Five-year department spending average was \$502,074 (peer average \$769,332)
- This category saw total costs ranging between \$352,567 and \$737,567
- On average this accounted for 18% of annual operating expenses (peer average 20%)

Environmental services

This function is responsible for the maintenance of the municipal water and sewer systems and ensuring the water system meets all required standards. Management of the municipal landfill and maintenance of the Recycle Centre are also included under Environmental Health.

Key Statistics

- Five-year department spending average was \$772,780 (peer average \$925,803)
- This category saw total costs ranging between \$581,967 and \$1,288,517
- On average this accounted for 27% of annual operating expenses (peer average 22%)

Salaries and Wages

Total salary and benefit costs across all categories compared to overall operating expenses.

Key Statistics

- Five-year municipal spending average was \$1,202,524 (peer average \$1,645,734)
- This category saw total costs ranging between \$1,142,505 and \$1,276,829
- On average this accounted for 44% of annual operating expenses (peer average 44%)

Village of Haines Junction Mid-Term Financial Projection

O&M Revenue = CMG, Property tax, fees.

Revenue does not include, interest earnings, grants, funds, TPA's, CA's.

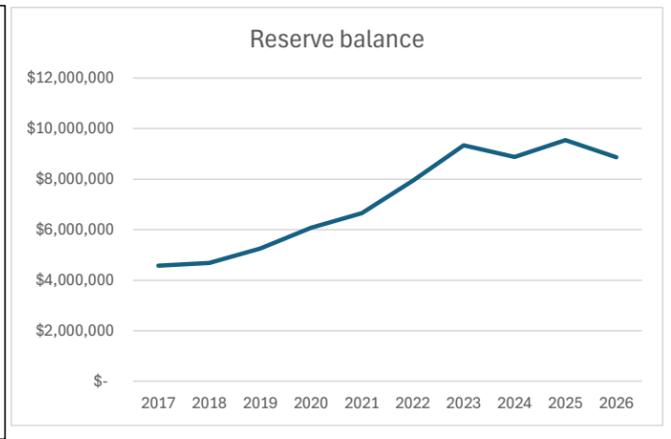
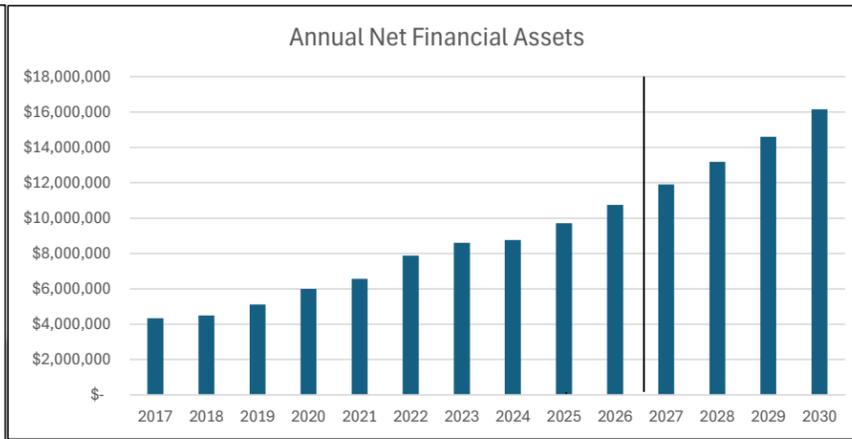
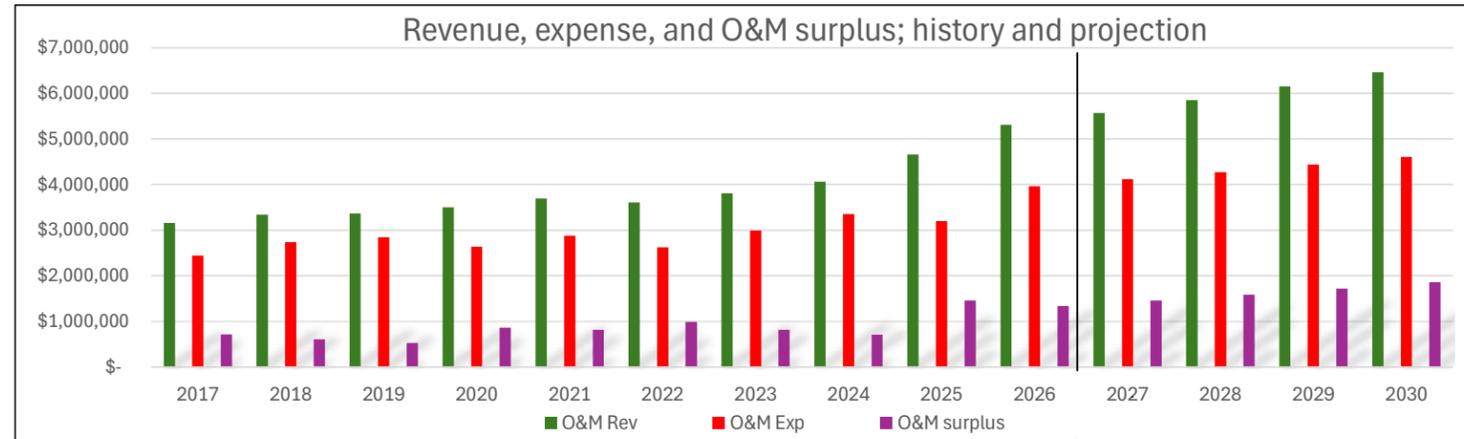
| Year | O&M Rev | Change % |
|------|--------------|-------------------------------------|
| 2017 | \$ 3,162,000 | |
| 2018 | \$ 3,339,000 | 105.6% Avg annual change |
| 2019 | \$ 3,370,000 | 100.9% 105.1% |
| 2020 | \$ 3,502,000 | 103.9% |
| 2021 | \$ 3,697,000 | 105.6% |
| 2022 | \$ 3,609,000 | 97.6% |
| 2023 | \$ 3,809,000 | 105.5% |
| 2024 | \$ 4,064,000 | 106.7% |
| 2025 | \$ 4,658,000 | 114.6% CMG updated |
| 2026 | \$ 5,308,000 | 114.0% Budget value |
| 2027 | \$ 5,576,608 | Future revenue projections based on |
| 2028 | \$ 5,858,809 | 10-year average (2017-2026). |
| 2029 | \$ 6,155,290 | |
| 2030 | \$ 6,466,775 | |

| Year | O&M Exp | Change % |
|------|--------------|-------------------------------------|
| 2017 | \$ 2,446,000 | |
| 2018 | \$ 2,733,000 | 111.7% Avg annual change |
| 2019 | \$ 2,847,000 | 104.2% 103.8% |
| 2020 | \$ 2,642,000 | 92.8% |
| 2021 | \$ 2,881,000 | 109.0% |
| 2022 | \$ 2,625,000 | 91.1% |
| 2023 | \$ 2,993,000 | 114.0% |
| 2024 | \$ 3,355,000 | 112.1% |
| 2025 | \$ 3,197,000 | 95.3% |
| 2026 | \$ 3,969,000 | 124.1% Budget value |
| 2027 | \$ 4,119,172 | Future expense projections based on |
| 2028 | \$ 4,275,027 | 10-year average (2017-2026). |
| 2029 | \$ 4,436,778 | |
| 2030 | \$ 4,604,649 | |

| Year | O&M surplus | Change % |
|------|--------------|---------------------------------|
| 2017 | \$ 716,000 | |
| 2018 | \$ 606,000 | 84.6% |
| 2019 | \$ 523,000 | 86.3% |
| 2020 | \$ 860,000 | 164.4% |
| 2021 | \$ 816,000 | 94.9% |
| 2022 | \$ 984,000 | 120.6% |
| 2023 | \$ 816,000 | 82.9% |
| 2024 | \$ 709,000 | 86.9% |
| 2025 | \$ 1,461,000 | 206.1% |
| 2026 | \$ 1,339,000 | 91.6% |
| 2027 | \$ 1,457,436 | Future annual surplus |
| 2028 | \$ 1,583,782 | projections based on 10-year |
| 2029 | \$ 1,718,513 | historical average (2017-2026). |
| 2030 | \$ 1,862,126 | |

| Year | Annual Net Financial Assets | Change % |
|------|-----------------------------|---------------------------------------|
| 2017 | \$ 4,336,139 | |
| 2018 | \$ 4,502,399 | 103.8% Avg annual change |
| 2019 | \$ 5,120,471 | 113.7% 110.7% |
| 2020 | \$ 5,987,596 | 116.9% |
| 2021 | \$ 6,577,187 | 109.8% |
| 2022 | \$ 7,884,018 | 119.9% |
| 2023 | \$ 8,602,639 | 109.1% |
| 2024 | \$ 8,762,204 | 101.9% |
| 2025 | \$ 9,703,292 | 110.7% |
| 2026 | \$ 10,745,455 | 110.7% |
| 2027 | \$ 11,899,550 | Future net asset projections based on |
| 2028 | \$ 13,177,598 | 10-year historical average (2017- |
| 2029 | \$ 14,592,912 | 2026). |
| 2030 | \$ 16,160,236 | |

| Year | Total Reserves | Change from prior year |
|------|----------------|--------------------------------|
| 2017 | \$ 4,575,383 | |
| 2018 | \$ 4,689,928 | \$ 114,545 |
| 2019 | \$ 5,249,209 | \$ 559,281 |
| 2020 | \$ 6,069,993 | \$ 820,784 |
| 2021 | \$ 6,659,032 | \$ 589,039 |
| 2022 | \$ 7,944,015 | \$ 1,284,983 |
| 2023 | \$ 9,340,485 | \$ 1,396,470 |
| 2024 | \$ 8,883,082 | -\$ 457,403 |
| 2025 | \$ 9,554,082 | Unaudited \$ 671,000 |
| 2026 | \$ 8,868,082 | Budgeted includes 1m for Demo. |



| | Jan-25 | Jan-26 | |
|-------------------------|---------------------|---------------------|------------|
| Unrestricted | \$ 3,777,319 | \$ 4,448,319 | 118% |
| Rec Facility | \$ 2,513,206 | \$ 2,566,234 | 102% |
| Infrastructure | \$ 970,300 | \$ 990,733 | 102% |
| Asset Management | \$ 1,003,058 | \$ 884,759 | 88% |
| Fire department | \$ 403,908 | \$ 412,430 | 102% |
| Public Art | \$ 112,283 | \$ 114,652 | 102% |
| Gas Tax | \$ 58,186 | \$ 59,414 | 102% |
| Community Foundation | \$ 44,822 | \$ 45,767 | 102% |
| Env Services (landfill) | \$ - | \$ 102,110 | |
| Total | \$ 8,883,082 | \$ 8,624,418 | 97% |

Includes 1m for Demo.

| Year | Capital expenditure from restricted and unrestricted Reserves |
|------|---|
| 2017 | \$ - |
| 2018 | \$ 389,797 Fire truck |
| 2019 | \$ - |
| 2020 | \$ - |
| 2021 | \$ 299,920 FD Pumper truck |
| 2022 | \$ - |
| 2023 | \$ - |
| 2024 | \$ 35,000 PW Mower |
| 2025 | \$ 136,000 PW Compact Loader |
| 2026 | \$ 286,000 PW equip/vehicles |

| Year | Capital expenditure for the year from all funding sources |
|------|---|
| 2017 | \$ 2,277,934 |
| 2018 | \$ 4,261,525 |
| 2019 | \$ 5,553,634 |
| 2020 | \$ 2,216,559 |
| 2021 | \$ 3,930,758 |
| 2022 | \$ 3,911,323 |
| 2023 | \$ 4,825,181 |
| 2024 | \$ 11,221,430 Mt. Ridge + Phase 4 |
| 2025 | Pending Audit |

Includes all source capital improvements

| Year | Capital expenditure from CMG and Taxation funds |
|------|---|
| 2017 | \$ 377,079 |
| 2018 | \$ 136,737 |
| 2019 | \$ 213,692 |
| 2020 | \$ 471,288 |
| 2021 | \$ 417,522 |
| 2022 | \$ 178,958 |
| 2023 | \$ 256,829 |
| 2024 | \$ 810,301 |
| 2025 | \$ 139,000 |
| 2026 | \$ 846,000 Max if all projects completed |

| Year | CCBF funds |
|-------------------|--------------|
| April 1 2025 | \$ 5,072,207 |
| March 31 2026 | \$ 5,199,477 |
| April 1 2027 Est. | \$ 3,709,387 |

Assuming all 2026 projects completed

| O&M Revenues | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual YTD | 2026 Budget | Comments |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Legislative Revenue | \$ 3,085,564.93 | \$ 3,403,783.84 | \$ 3,646,017.02 | \$ 3,830,648.81 | \$ 3,952,483.70 | |
| Administrative Revenue | \$ 53,501.88 | \$ 54,354.35 | \$ 60,249.08 | \$ 52,955.03 | \$ 118,143.00 | |
| Public Works Revenue | \$ 8,837.13 | \$ 23,648.74 | \$ 10,680.11 | \$ 8,303.50 | \$ 16,420.00 | |
| Water and Sewer Revenue | \$ 292,480.60 | \$ 293,584.18 | \$ 297,809.31 | \$ 304,117.54 | \$ 315,000.00 | |
| Roads and Streets Revenue | \$ 4,985.94 | \$ 5,087.47 | \$ 5,748.75 | \$ 5,746.49 | \$ 5,500.00 | |
| Landfill and Recycling Revenue | \$ 138,592.86 | \$ 143,834.22 | \$ 209,149.56 | \$ 329,512.57 | \$ 481,604.00 | |
| Protective Service Revenue (Dogs) | \$ 950.00 | \$ 1,147.00 | \$ 254.00 | \$ 329.00 | \$ 900.00 | |
| Fire Department Revenue | \$ 39,982.10 | \$ 38,432.68 | \$ 43,332.23 | \$ 44,114.40 | \$ 44,000.00 | |
| Fire Smart Revenue | \$ 24,255.00 | \$ 41,666.67 | \$ 25,000.00 | \$ 25,000.00 | \$ 40,000.00 | |
| Convention Centre Revenue | \$ 12,593.40 | \$ 15,584.44 | \$ 15,214.90 | \$ 15,258.44 | \$ 15,200.00 | |
| Mezzanine Revenue | \$ 5,171.43 | \$ 6,455.73 | \$ 6,789.29 | \$ 5,207.14 | \$ 7,000.00 | |
| Hall and Curling Rink Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Pool Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Arena Revenue | \$ 928.58 | \$ 3,404.76 | \$ 3,019.03 | \$ 3,521.42 | \$ 3,500.00 | |
| HAF Funding | | | \$ 111,936.04 | \$ 27,604.08 | \$ 308,659.28 | deferred \$196,000 2024; \$281,000 2025 |
| | | | | \$ 5,807.13 | | |
| Total O&M Revenues | \$ 3,667,843.85 | \$ 4,030,984.08 | \$ 4,435,199.32 | \$ 4,658,125.55 | \$ 5,308,409.98 | |

| | | | | | |
|------------------------|------------------------|----------------------|----------------------|------------------------|------------------------|
| Capital Revenue | \$ 1,619,638.31 | \$ 477,498.61 | \$ 567,893.46 | \$ 1,023,526.38 | \$ 1,320,000.00 |
|------------------------|------------------------|----------------------|----------------------|------------------------|------------------------|

| | | | | | |
|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| TOTAL REVENUES | \$ 5,287,482.16 | \$ 4,508,482.69 | \$ 5,003,092.78 | \$ 5,681,651.93 | \$ 6,628,409.98 |
|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|

| O&M Expenses | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual YTD | 2026 Budget | Comments |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------|
| Legislative Expenses | \$ 116,674.38 | \$ 110,348.66 | \$ 122,697.49 | \$ 182,687.42 | \$ 171,546.14 | |
| Administration Expenses | \$ 532,770.43 | \$ 682,081.16 | \$ 851,122.41 | \$ 734,831.01 | \$ 833,473.00 | |
| Public Works Expenses | \$ 587,507.56 | \$ 558,789.70 | \$ 605,320.19 | \$ 603,544.03 | \$ 674,373.00 | |
| Water and Sewer Expenses | \$ 325,695.79 | \$ 340,633.08 | \$ 508,556.30 | \$ 509,551.48 | \$ 524,164.00 | |
| Roads and Streets Expenses | \$ 91,719.73 | \$ 98,403.10 | \$ 103,941.33 | \$ 113,115.21 | \$ 142,500.00 | |
| Landfill and Recycling Expenses | \$ 263,849.88 | \$ 335,174.19 | \$ 389,339.91 | \$ 468,066.26 | \$ 559,361.00 | |
| Protective Service Expenses (Dogs) | \$ 479.81 | \$ 317.34 | \$ 1,218.11 | \$ 327.90 | \$ 1,300.00 | |
| Fire Department Expenses | \$ 120,490.74 | \$ 120,728.63 | \$ 119,723.30 | \$ 172,757.10 | \$ 297,567.49 | |
| Fire Smart Expenses | \$ 22,050.00 | \$ 37,500.00 | \$ 24,000.00 | \$ 22,590.00 | \$ 40,000.00 | |
| Convention Centre Expenses | \$ 114,995.67 | \$ 114,110.59 | \$ 140,910.82 | \$ 131,349.13 | \$ 138,600.00 | |
| Mezzanine Expenses | \$ 10,875.78 | \$ 11,113.44 | \$ 9,923.59 | \$ 10,900.28 | \$ 14,500.00 | |
| Hall and Curling Rink Expenses | \$ 14,308.68 | \$ 1,983.27 | \$ 1,974.14 | \$ 2,234.18 | \$ 2,701.08 | |
| Pool Expenses | \$ 7,326.21 | \$ 750.59 | \$ 800.81 | \$ 934.11 | \$ 1,060.54 | |
| Arena Expenses | \$ 214,740.23 | \$ 235,054.03 | \$ 247,073.37 | \$ 249,525.31 | \$ 261,700.00 | |
| HAF Funding | | | | | \$ 308,659.28 | |
| | | | \$ 20,833.35 | | | Loss on land sales |
| Total O&M Expenses | \$ 2,423,484.89 | \$ 2,646,987.78 | \$ 3,147,435.12 | \$ 3,202,413.42 | \$ 3,971,505.53 | |

| | | | | | |
|--|------------------------|----------------------|------------------------|------------------------|------------------------|
| Capital and Projects Expenditures | \$ 1,899,014.94 | \$ 835,266.29 | \$ 2,314,529.92 | \$ 1,299,231.48 | \$ 3,577,050.00 |
|--|------------------------|----------------------|------------------------|------------------------|------------------------|

| | | | | | |
|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| TOTAL EXPENSES | \$ 4,322,499.83 | \$ 3,482,254.07 | \$ 5,461,965.04 | \$ 4,501,644.90 | \$ 7,548,555.53 |
|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|

| | | | | | | |
|------------------------|------|---------------|--------------|---------------|-----------------|--------------------------------|
| Transfer from Reserves | \$ - | \$ 330,000.00 | \$ 35,000.00 | \$ 136,581.39 | \$ 1,406,000.00 | 1m for Shakwak Hall demolition |
|------------------------|------|---------------|--------------|---------------|-----------------|--------------------------------|

| | | | | | | |
|--|--|--|---------------|----------------|--|--|
| YG reimbursement for Landfill FOH adjustment | | | \$ 650,000.00 | -\$ 650,000.00 | | |
|--|--|--|---------------|----------------|--|--|

| | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual YTD | 2026 Budget | Comments |
|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| SURPLUS | \$ 964,982.33 | \$ 696,228.62 | \$ 226,127.74 | \$ 666,588.42 | \$ 485,854.45 | Actual surplus is generally larger than Budgeted surplus |

2025 -2028 Provisional Capital and Projects Budget

| | Project Name | | | | | 2025 Funding Source | | | | | 2027-29 Funding Source |
|---------|--|------------------|------------------|------------------|----------------|---------------------|--------------|------------------|------------------|-------------|--------------------------|
| | | 2026 | 2027 | 2028 | 2029 | Operating Funds | Unrestricted | Capital Reserves | Other Source | Description | |
| | Recycling Centre & Landfill SWMP Design Implementation (2023)(Landfill Back Area) | ? | 250,000 | 250,000 | | | | | | | CCBF |
| | Convention Centre 2020 Seismic Renovations Convention Centre | | 800,000 | 400,000 | | | | | | | CCBF |
| CF | 2023 CC Heating System (Cost Est) | 150,000 | | | | | | 150,000 | | CCBF | |
| CF | 2024 Historic Mural Upgrade | 60,000 | | | | | | 60,000 | | CCBF | |
| New | Office Renovations | TBD | | | | | | | | | TBD |
| | Arena 2021 Arena Replace Single Walled Oil Tank | 16,000 | | | | 16,000 | | | | | |
| CF | Fire Alarm (pending cost estimate) | 120,000 | | | | | | 120,000 | | CCBF | |
| | Shakwak Pool / New Pool Rec Centre Feasibility / Design | 30,000 | 58,000 | 22,000 | | | | | 30,000 | CDF | CDF 3-year w/CAFN |
| | Public Works Mobile Equipment Wing mower | 60,000 | | | | | | 60,000 | | | PW Equipment Reserve |
| BF | Utility vehicles | 32,000 | | | | | | 32,000 | | | PW Equipment Reserve |
| BF | Half-ton truck replacement | 65,000 | | | | | | 65,000 | | | PW Equipment Reserve |
| BF | Van replacement | 64,000 | | | | | | 64,000 | | | PW Equipment Reserve |
| BF | 50 hp tractor replacement | 65,000 | | | | | | 65,000 | | | PW Equipment Reserve |
| | Fire Department Fire Department Crew cab | | 82,000 | | | | | | | | Yukon Gov't |
| CF | SCUBA Gear (2023) | 45,000 | | | | | | 45,000 | | | Fire Dept Reserve |
| CF | Floor drainage (2023) | 15,000 | | | | 15,000 | | | | | |
| BF | Vehicle for PSM | 75,000 | | | | | | 75,000 | | | |
| New | Fire Hall Capital | | TBD | | | | | | | | TDB |
| | Public Works Floor Drainage Public Works Shop (2023) | 15,000 | | | | 15,000 | | | | | |
| New | Concrete blocks for yard storage | 10,000 | | | | 10,000 | | | | | |
| New | Fuel Cardlock | | TBD | | | | | | | | TBD |
| | Water and Sewer SCADA Infrastructure | 325,000 | | | | | | | 325,000 | CCBF | |
| | Septic Receiving Station (SRS) | | 1,050,000 | | | | | | | | Seeking external funding |
| CF | Wet Well Wizard | 48,000 | | | | 48,000 | | | | | |
| New | Solaraft QDB | 22,000 | | | | 22,000 | | | | | |
| | Roads and Streets Repair and Resurface | 550,000 | 250,000 | 250,000 | | | | | 550,000 | CCBF | |
| | Recreation and Parks/Greenspaces Trail Assets (benches, garbage cans) (2023) | 25,000 | | | | | | | 25,000 | | TCT |
| CF | Trail Signage / App Project | 25,000 | | | | 25,000 | | | | | |
| CF | Heritage Structure Project (2023) | 30,000 | | | | 30,000 | | | | | |
| BF | Dezadeash Trail Revitalization | 70,050 | | | | 20,050 | | | 50,000 | | CTDDF \$50K |
| | Total Tangible Capital Assets | 1,917,050 | 2,490,000 | 922,000 | 0 | 201,050 | 0 | 406,000 | 1,310,000 | | |
| | Decommission LTF in SWMF | 20,000 | | | | 20,000 | | | | | |
| BF | Pool Building / Hazardous Material Removal | 1,000,000 | | | | | | 1,000,000 | | | Recreation Reserve |
| CF | Asset Management Plan (2023) | 55,000 | 50,000 | | | 55,000 | | | | | |
| CF | Emergency Response Plan (2023) | 20,000 | | | | 20,000 | | | | | |
| CF | Truth and Reconciliation Policy and Statement | 20,000 | | | | 20,000 | | | | | |
| Ongoing | Grant Programs (HAF) | TBD | | | | | | | TBD | | HAF Funding |
| | Develop a Removal of Abandoned Assets Plan for Water Tower, Uplift Station, Pool/Curling Rink (2021) | 20,000 | | | | 20,000 | | | | | |
| CF | Water License Lagoon Hydrogeological Assessment (2023) | 50,000 | | | | 50,000 | | | | | |
| BF | Scrap Metal ELV Removal | 200,000 | | 200,000 | | 200,000 | | | | | |
| CF | Trail Care Event | 10,000 | | | | | | 10,000 | | TCT | |
| Ongoing | C-Care grant | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | | | | | |
| BF | Shakwak Hall Exhibit Committee | 25,000 | | | | 25,000 | | | | | |
| New | Emergency Power Assessment | 15,000 | | | | 15,000 | | | | | TBD |
| New | Composting Pilot Project | TBD | ? | | | TBD | | | | | |
| | Total Capital and Projects | 1,560,000 | 175,000 | 325,000 | 125,000 | 550,000 | 0 | 1,000,000 | 10,000 | | |
| | Reserve Allocations Reserve Allocation - Public Works Equipment | TBD | | | | | | TBD | | | |
| | Reserve Allocation - Fire Department Equipment | TBD | | | | | | TBD | | | |
| | Reserve Allocation - Recreation Facility | TBD | | | | | | TBD | | | |
| Ongoing | Reserve Allocation - SWMF | 100,000 | | | | 100,000 | | | | | |
| | Total Reserves | 100,000 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | | |
| | TOTAL | 3,577,050 | 2,665,000 | 1,247,000 | 125,000 | 851,050 | 0 | 1,406,000 | 1,320,000 | | |



Village of Haines Junction
Report to Council

August 28, 2024

Council Decision
 Council Direction
 Council Information
 Closed Meeting

RE: Options to encourage development or sale of under-developed/vacant/derelict lots

Background

On March 27, 2024 Council passed the following motion:

THAT Council receive this report and request Administration to prepare a report on all undeveloped, non-residential lots within the Municipality with options to encourage their development or sale, including exploring raising of property tax minimums.

Current Status

For 2024, Council passed Bylaw #409-24, the Property Taxation Levy Bylaw. The tax rate for 2024 is levied upon the assessed value of all taxable real property as follows:

- Residential 1.15%
- Non-residential 1.15%
- Agriculture Limited 0.92%
- Agriculture General 0.42%
- A minimum of \$400 is 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.

Currently, tax is levied on properties within the Village of Haines Junction according to use and not according to zone. For example, if you own a lot in the industrial zone that has no industrial use but is being used for residential purposes, the tax that is assessed is per the residential tax rate. Per Appendix A, the Village is one of two municipalities that has the same tax rate for residential and non-residential lots. All other municipalities charge a higher tax rate for non-residential lots than for residential lots.

Discussion/Analysis

Data in the following table was sourced from the 2023 Tax Roll. Undeveloped lots were identified by those lots that are paying the minimum property tax levy of \$400. The key takeaways from this analysis are:

- 125 of the 483 lots in town, or 26% are undeveloped
 - 54 of these are urban residential (24% of all urban residential lots)
 - 57% of the 23 industrial lots in town are undeveloped
 - 52% of the 60 tourist commercial lots in town are undeveloped
 - 46% of the 24 mixed commercial lots in town are undeveloped

- 33% of the 6 agriculture general lots in town are undeveloped
- All country residential lots have had some level of improvements
- The Village does not have statistics on the number of vacant or derelict buildings in town.

| Class | # lots | # lots paying minimum tax levy | % of lots paying minimum tax levy | Average property tax payment of improved lots |
|---------------------------|---------------|---------------------------------------|--|--|
| Residential | 342 | 66 | 19% | \$1,938.77 |
| <i>Urban</i> | 224 | 54 | 24% | \$1,809.32 |
| <i>Mobile</i> | 38 | 8 | 21% | \$772.74 |
| <i>Country</i> | 78 | 0 | 0% | \$2,521.67 |
| <i>Multi-Residential</i> | 2 | 0 | 0% | \$3,821.91 |
| Non-Residential | 116 | 57 | 49% | \$3,983.17 |
| <i>Light Industrial</i> | 23 | 13 | 57% | \$946.65 |
| <i>Tourist Commercial</i> | 60 | 31 | 52% | \$5,411.57 |
| <i>Mixed Commercial</i> | 24 | 11 | 46% | \$3,006.78 |
| <i>Public Use</i> | 3 | 1 | 33% | \$3,228.60 |
| <i>Institutional</i> | 4 | 1 | 25% | \$6,612.46 |
| <i>Airport</i> | 2 | 0 | 0% | \$1,611.10 |
| Agriculture Limited | 15 | 0 | 0% | \$2,474.26 |
| Agriculture General | 6 | 2 | 33% | \$627.83 |
| No zoning | 2 | 0 | 0% | \$1,111.19 |
| Total | 483 | 125 | 26% | \$2,247.40 |

Options to encourage the development or sale of under-developed/vacant lots and vacant/derelict buildings

Why is this important?

There are costs, both environmental (e.g. urban sprawl) and economic (e.g. sewer and water infrastructure, lost property tax revenues), to under-developed/vacant/derelict properties. Rather than opening new developments to meet the demand for lot sales; it may be cheaper to consider approaches that encourage the development or sale of under-developed/vacant/derelict lots. Different municipalities have taken different approaches to reducing the number of vacant/ under-developed lots and vacant/derelict buildings that range across a spectrum of punitive actions to inducements – for example, some municipalities impose fees/standards, while other provide incentives¹.

Options include:

1. Enforcing build requirements

- a. Currently the Village of Haines Junction and the Government of Yukon requires homes of a minimum size to reach final occupancy before title to a residential

¹ More info: <https://mayorscaucus.org/wp-content/uploads/2014/10/How-Can-Municipalities-Confront-the-Vacant-Property-Challenge-An-Appendix-to-the-Toolkit.pdf>

property will be granted within the terms and conditions of sale, reducing the number of under-developed residential lots.

- b. However, over the years many exceptions to this policy have been granted given that 43% of the vacant lots in town, or 54 lots, are residential.
- c. There are more vacant residential lots in town than will be newly developed in the Dhäl Gähy / Mountain Ridge development that has cost millions to develop.

2. Raising the minimum tax levy

- a. This may incentivize the sale of lots as it is currently inexpensive, from a property tax perspective, to hang onto vacant lots.
- b. Dawson has a minimum tax levy of \$1,600 on vacant residential lots and a minimum tax levy of \$1,155 on non-residential lots

3. Raise the tax rate and levy tax by zone instead of by use.

- a. Higher property taxes may incentivize the sale of lots and incentivize conversion of industrial/commercial lots that are currently being used for residential use to be sold or redeveloped for industrial/commercial use.
- b. The tax rate for both residential and non-residential lots in Haines Junction is currently 1.15%. This is lower than other rural Yukon communities, which have a residential tax rates that range between 1.23 in Teslin and 1.63 in Dawson and non-residential tax rates that range between 1.27 in Teslin and 2.087 in Watson Lake (which has a vacant commercial tax rate of 3.942)
- c. As noted above, tax is currently levied on properties within the Village of Haines Junction according to use and not according to zone. If taxes were by zone instead of by use, it would be more expensive to have a residence-only lot on commercial/industrial lots than on residential lots.

4. Restricting or prohibiting the amalgamation of residential lots.

- a. Every time two residential lots are amalgamated into one lot, a lot that could have been developed for housing is lost.
- b. This has costs to the Municipality in terms of lost property tax revenues, unused water and sewer infrastructure, and the need to develop new housing developments when there is a shortage of lots for sale.

5. Establishing a vacant building bylaw and registry². Vacant/derelict buildings can pose safety issues to the community. Some municipalities have addressed this by

- a. Creating a registry of all buildings that have been vacant for longer than a designated period of time.
- b. Establishing standards, through bylaws, for vacant buildings to ensure buildings meet minimum requirements for public safety and to prevent urban blight. This may include requiring such buildings to be boarded up with boards that are properly fitted and painted to match the original paint.

² Example: <https://www.newmarket.ca/TownGovernment/Documents/INFO-2020-32.pdf>

- c. Establishing maintenance and security standards for vacant buildings and apply an empty building fee annually until the vacant building has been inspected and is determined to be reoccupied. Some municipalities charge additional fees for ongoing re-inspections for compliance with fire, building and property standards. Some municipalities require the property owner to inspect their property every two weeks for compliance and to maintain records and provide those records on request.
 - d. Many municipalities seek to ensure the safeguarding of built heritage by designating and listing such properties to ensure that efforts to encourage the demolition of derelict/vacant buildings does not impact cultural heritage resources.
 - e. Empowering, through by law, a Development Officer to issue an order requiring a property owner to either restore or demolish a vacant building.
6. Providing property tax incentives to encourage the re-development of brownfield sites
- a. Brownfield sites are abandoned, vacant, derelict or underutilized commercial or industrial properties where past actions have resulted in actual or perceived contamination and where there is active potential for redevelopment.³
7. Offering an annual farm property class tax rate reduction program
- a. Such a program could be offered for both Agriculture General and Agriculture Limited lots that either invest a certain amount in developing the agricultural use of the lot or that generate above a certain amount of agricultural sales. An example of such a program exists in Ontario.⁴
 - b. Given the low tax rate already paid by agriculture general lots, an increase in tax rate on agricultural general lots should first be considered.

Next Steps

Staff are seeking direction from Council on the desired approach/approaches for encouraging the development or sale of under developed/vacant/derelict lots.

Prepared by

Aynsle Ogden
Policy/Communications Manager

Approved by

Dave Fairbank
Chief Administrative Officer

³ Example: https://city.langley.bc.ca/sites/default/files/uploads/Development/BrownfieldsBooklet_LowRes.pdf

⁴ More info: <https://www.mpac.ca/en/MakingChangesUpdates/QualifyingFarmTaxIncentivePrograms>

Appendix A

| 2023 TAX RATES | | | | | | |
|---|--|--------------------------------------|----------|---------------------|----------|--------|
| INCORPORATED COMMUNITIES | | Minimum Tax | Tax Rate | CHANGE FROM 2022 | | |
| | | | | 2022 Rates | % Change | |
| CARMACKS | All properties | \$250 | 1.50 | | | |
| DAWSON | Residential | \$840 | 1.63 | \$800 / 1.56% | 5.00% | 4.49% |
| | Non-Residential | \$1,155 | 1.94 | \$1100 / 1.85% | 5.00% | 4.86% |
| | West Dawson (RSC) | \$350 | 1.63 | \$350 / 1.56% | 0.00% | 4.49% |
| | Residential Vacant (RSU) | \$1,600 | 1.63 | \$800 / 1.56% | 100.00% | 4.49% |
| FARO | Residential | \$300 | 1.620 | | | |
| | Non-Residential | \$300 | 1.870 | | | |
| | Country Residential | \$200 | 1.440 | | | |
| | Unimproved | \$200 | 1.990 | | | |
| HAINES JUNCTION | Residential | \$400 | 1.150 | 1.2% | 0.00% | -4.17% |
| | Non-Residential | \$400 | 1.150 | 1.2% | 0.00% | -4.17% |
| | Agricultural-Limited | \$400 | 0.920 | | | |
| | Agricultural- General | \$400 | 0.420 | | | |
| MAYO | Residential | \$150 | 1.46 | \$100 / 1.46% | 50.00% | 0.00% |
| | Non-Residential | \$200 | 1.46 | \$100 / 1.46% | 100.00% | 0.00% |
| TESLIN | Residential | \$125 | 1.23 | | | |
| | Non-Residential | \$125 | 1.27 | | | |
| WATSON LAKE | Residential | \$800 | 1.588 | \$1,564 | 1.53% | |
| | Non-Residential | \$1,100 | 2.087 | \$2,056 | 1.51% | |
| | Vacant Commercial | \$1,100 | 3.942 | \$3,883 | 1.52% | |
| WHITEHORSE | Residential | \$100 | 1.076 | 1.054% | 2.09% | |
| | Non-Residential | \$100 | 1.628 | 1.606% | 1.37% | |
| | Agriculture | \$100 | 1.146 | 1.124% | 1.96% | |
| UNINCORPORATED COMMUNITIES | | Minimum Tax | Tax Rate | Applicable Tax Rate | | |
| Y05 C 4&5 3&5&6 Y14 Y18 Y19 Y20 Y21 Y22 Y23 Y24 Y26 Y28 Y29 | WHITEHORSE PERIPHERY | Residential (Reduced by 23.75%) | \$100 | 0.90 | 0.61 | |
| | | Non-Residential (Reduced by 16%) | | 0.67 | 0.5628 | |
| | | Agriculture (Reduced by 29%) | | 0.52 | 0.3692 | |
| Y07 Y13 Y55 | BEAVER CREEK CARCROSS ROSS RIVER | Residential | \$100 | 1.00 | | |
| | | Non-Residential | | 0.87 | | |
| | | Agriculture/Grazing | | 0.72 | | |
| Y09 Y25 Y51 Y53 | BURWASH LANDING DESTRUCTION BAY OLD CROW PELLY CROSSING | Residential | \$100 | 0.89 | | |
| | | Non-Residential | | 0.76 | | |
| | | Agriculture/Grazing | | 0.61 | | |
| | | | | | | |
| Y66 | TESLIN AREA | Residential (Reduced by 17.5%) | \$100 | 0.90 | 0.66 | |
| | | Non-Residential (Reduced by 7.5%) | | 0.67 | 0.61975 | |
| | | Agriculture/Grazing (Reduced by 19%) | | 0.52 | 0.42120 | |
| Y05 A+B Y16 Y17 Y38 Y39 Y46 Y48 Y60 Y95 | OTHER RURAL AREAS PLUS KENO CITY | Residential | \$100 | 0.80 | | |
| | | Non-Residential | | 0.67 | | |
| | | Agriculture/Grazing | | 0.52 | | |



Village of Haines Junction
Report to Council

January 22, 2025

Council Decision
 Council Direction
 Council Information
 Closed Meeting

RE: Draft Vacant Land Tax Policy

Recommendation

Council provide direction to staff to consult with the public on measures that can be taken to encourage the development or sale of vacant lots in the community.

Background

There are costs, both environmental (e.g. urban sprawl) and economic (e.g. sewer and water infrastructure, lost property tax revenues), to under-developed and vacant lots. Rather than opening new developments to meet the demand for lot sales; it may be cheaper to encourage the development or sale of under-developed and vacant lots. Prior Council requested a report on options to encourage the development or sale of under-developed lots. This report was presented to Council on August 28, 2024 <https://hainesjunction.ca/p/council-meetings>. One of the options identified was to raise the minimum property tax levy on vacant lots may incentivize their development or sale.

The Village of Haines Junction sets property tax rates by bylaw prior to April 15th each year. The minimum property tax levy in Haines Junction is \$400. As a comparison, Dawson has a minimum tax levy of \$1,600 on residential lots and \$1,155 on non-residential lots.

The tax rate for both residential and non-residential lots in Haines Junction is currently 1.15%. This is lower than other rural Yukon communities, which have residential tax rates that range between 1.23% and 1.63%, and 1.27% and 2.087% for non-residential lots. Watson Lake has a vacant commercial tax rate of 3.942%.

Current Status

At their January 8, 2025 meeting, Council passed the following motion:

Motion #12-25 **THAT** staff continue work on developing the vacant/undeveloped lot policy, and the vacant lot tax policy

A draft Vacant Land Tax Policy has been drafted that is based on the City of Dawson's Taxation of Vacant Residential Lands Policy¹ and is attached to this RTC. The primary difference between the two policies is that the draft Village of Haines Junction policy includes vacant commercial and industrial, as well as residential, lands.

¹ <https://www.cityofdawson.ca/Home/DownloadDocument?docId=2b26c272-d9be-4dce-9f7b-d413f2f0c98f>

Staff are working on drafting the vacant/undeveloped lot policy. This policy will address other measures that the Village could consider taking to encourage the development or sale of vacant lots.

Draft Resolution

THAT Council direct staff to consult with the public on measures that can be taken to encourage the development or sale of vacant lots in the community.

Prepared by

Aynslie Ogden
Policy/Communications Manager

Approved by

Dave Fairbank
Chief Administrative Officer



VILLAGE OF HAINES JUNCTION

Vacant Land Taxation Policy

Policy # 42-24

1.0 Purpose

This policy encourages the development of vacant land within the Village of Haines Junction through the use of a higher rate of taxation on lands that remain undeveloped beyond a prescribed period of time. This is intended to inform future amendment to the Consolidated Fees Bylaw and the Property Taxation Levy Bylaw.

2.0 Definitions

| | |
|--------------------------|---|
| Assessor: | Means the Assessor or their delegate as determined by the Community Services branch of the Yukon Government. |
| Assessment Act: | Refers to the Yukon Government Assessment and Taxation Act. |
| Assessment Class: | Refers to a property’s classification for tax assessment purposes, as provided by section 55(3) of the Assessment and Taxation Act. |
| Taxation Rate: | As defined in the current Village of Haines Junction Property Taxation Bylaw. |
| Use: | <p>Permitted and accessory uses, by zone, are described in the described in the 2024 Village of Haines Junction Zoning Bylaw.</p> <p>The Chief Administrative Officer of the Village may deem a property with a nil improvement value to be used for example:</p> <ul style="list-style-type: none"> • when the industrial use of a site for a equipment laydown area that does not require improvements that would register on the assessment roll • when the assessed value of a residence does not raise the total assessed value above the minimum tax levy |
| Vacant: | <p>The term “vacant” for the purposes of this policy shall refer to:</p> <ol style="list-style-type: none"> a. Any property not having any habitable construction or commercial/industrial use of the site, as indicated by: <ol style="list-style-type: none"> i. The Assessor, having deemed the property to be undeveloped and assigning a nil improvement value in the annual Yukon Government Assessment Roll. ii. The Chief Administrative Officer of the Village, having deemed a property with either minimum improvements or use, to be vacant |

Village of Haines Junction Vacant Land Taxation Policy

| | |
|---------------------------------------|---|
| | b. Any legally surveyed property forming part of an amalgamated property in the Tax Assessment roll that does not contain a primary residence. |
| Vacant Lands Minimum Tax Levy: | The minimum tax levy that will be applied when the percent rate applied to the assessed value will result in an amount less than or equal to the minimum rate. |
| Vacant 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. This is the minimum tax levy that shall be applied to properties when the percent rate applied to the assessed value will result in an amount less than or equal to the minimum rate. |
| Year of Subdivision: | The year in which a property was subdivided and registered at Yukon Land Titles Office. |
| Zoning: | Refers to the zoning of a property, as defined and described in the 2024 Village of Haines Junction Zoning Bylaw including Schedule A – Zoning Map. |

3.0 Roles and Responsibilities

3.1 Council is responsible for:

- a) the annual approval of a Property Taxation Levy Bylaw on or before April 15 each year as required under section 246 of the Municipal Act and section 55(2) of the Assessment and Taxation Act
- b) the Property Taxation Levy Bylaw shall levy taxes on all taxable real property within its jurisdiction, per section 55(2) of the Assessment and Taxation Act
- c) the Property Taxation Levy Bylaw may vary taxes from year to year, establish different assessment classes of real property, and vary the tax rate according to the class of real property to be taxed, per section 55(3) of the Assessment and Taxation Act
- d) the annual approval of the “Vacant Lands Tax Rate” which will appear within the annual Property Taxation Levy Bylaw.
- e) the establishment and annual approval of applicable vacant land minimum
- f) hearing appeals as per Section 8.01 c).

3.2 The Assessor is responsible for:

- a) the annual determination of the assessed value of land and improvements for each property.
- b) the reassessment of properties for reclassification under the new assessment subclass envisioned within this policy.

3.3 Village of Haines Junction Administration is responsible for:

- a) determining which vacant residential properties will be subject to the “Vacant Lands Tax Rate” and to levy the Vacant Lands Tax Rate.
- b) calculating and applying adjustments as per section 4.4
- c) submitting appeals to Council.

4.0 Administration of the Policy

4.1 Vacant Land Taxation Standards – General

4.1.1 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 municipal tax rate, and are unaffected by this policy.

4.1.2 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 Lands Tax Rate”.

4.2 Applicable Properties

4.2.1 Only those vacant properties which meet each of the following two (2) criteria will be subject to the “Vacant Lands Tax Rate”:

- a) Properties having one of the following land use classifications as per the Assessment Act:
 - R-1 Zone (Single Detached and Duplex Residential)
 - R-2 Zone (Multi-Unit Residential)
 - RC (Country Residential)
 - AR (Agricultural Residential)
 - AG (Agricultural General)

- CM (Commercial Mixed)
- TC (Tourist Commercial)
- M-1 (Light Service Industrial)

b) Properties described by at least one 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.
- ii. Notwithstanding the above clause, 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 CAO, has not materially changed the vacant nature of the properties, nor the vacant status of the lot.
- iii. Properties which were formerly improved but have had the improvements demolished, or relocated off the site, and have remained vacant for a period of five (5) years or greater since their time of demolition. In cases where properties become vacant because of demolition or removal, the start date for counting years of vacant status will commence on December 31st of the year of demolition or removal.

4.2.2 Properties which the Development Officer has deemed to be undevelopable are exempt from the Vacant Lands Tax Rate.

4.3 Determining Vacant Status

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

- a) To determine the Assessment Class for the application of this policy, Village Administration 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 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 CAO

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 on why the property does not qualify under as verification by a third-party professional, photographs and/or third-party information.

4.4 Reversion to Regular Tax Rate

- 4.4.1 A property which is taxed at the “Vacant Lands Tax Rate” will revert back to the regular municipal tax rate when the land is no longer considered to be vacant. The tax rate reversion will be enacted during the current tax year, by way of an assessment correction, upon receipt of the occupancy permit.
- 4.4.2 A property which is taxed at the “Vacant Lands Tax Rate” will not revert back to the regular municipal tax rate under the following scenarios:
 - a) The property owner has been issued a development permit. Receipt of a development permit does not affect the vacant status provisions referred to in section 4.3 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 4.3 of this policy.

4.5 Vacant Property Tax Rates

- 4.5.1 An annual review of the Vacant Property Tax rate will be conducted before February 27th of each year and a rate will be established for inclusion in that year’s Property Taxation Levy Bylaw.
- 4.5.2 Council may elect to apply different rates to different Zones.