

THE TOWN OF THE CITY OF DAWSON

2011 TAXATION BYLAW

BYLAW #11-07

A Bylaw to set the Property Tax Rate for the year 2011.

WHEREAS section 55 (2) of the *Assessment and Taxation Act* requires that each taxing authority shall on or before April 15th each year, levy taxes on 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

WHEREAS Section 60(2) of the *Assessment and Taxation Act* provides for the establishment of a minimum tax on real property on which there are no improvements

THEREFORE, pursuant to the provisions of the Municipal Act of the Yukon Territory, the Council of the Town of the City of Dawson, in open meeting assembled, HEREBY ENACTS AS FOLLOWS:

1.00 SHORT TITLE

1.01 This Bylaw may be cited as the "**2011 Taxation Bylaw**".

2.00 TAX RATES

2.01	Taxing Areas: 72, 77, 78, 80, 81, 82, 83, 84, 85, 86, 87 Tax Class RMH, RS1, RS2, RSC, RSM,	1.46
2.02	Taxing Areas 72, 75, 76, 78, 79, 80, 81, 82, 83, 84, 85, 86, 89 Tax Class CMC, CMH, CML, CMS, INS, MHI, MSI, NOZ, OSP, PLM, PRC, QRY.....	1.70
2.03	Taxing Areas 73 Tax Class CMH, CMS, NOZ, PRC, QRY	1.00
2.04	Taxing Areas: 74, 90 Tax Class MHI, MSI, PRC, QRY, RSC	1.30
2.05	Taxing Areas 75, 76 Tax Class RSC, REC	1.30
2.06	Taxing Areas 73 Tax Class	

RSC (West Dawson)..... 0.80

3.00 MINIMUM TAX

3.01 The minimum tax levy on any real property zoned as any class of *Residential* for the year 2011 shall be **Five Hundred and Fifty (550.00) Dollars** except for real property in West Dawson where the minimum tax levy shall be **Two Hundred (200.00) Dollars**.

3.02 The minimum tax levy on any real property zoned as any class of *Non-Residential* for the year 2011 shall be **Seven Hundred and Fifty (750.00) Dollars**.

4.00 APPLICATION

4.01 Where real property is subject to a tax levy under Section 3.00 of this Bylaw, the levy as set out by Section 2.00 of this Bylaw shall be deemed to be included in the amount defined as the minimum tax.

5.00 REPEAL

5.01 Bylaw #10-07 is hereby repealed.

6.00 ENACTMENT

6.01 The provisions of this Bylaw shall be deemed to have been in full force and effect on January 1, 2011.

Read a **FIRST** time this 30th day of March, 2011.

Read a **SECOND** time this 13th day of April, 2011.

Read a **THIRD** and **FINAL** time this 13th day of April, 2011.



Mayor



CAO