

CITY OF WHITEHORSE

BYLAW 2016-43

A bylaw to levy taxes for the year 2017

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 the council of the municipality of the City of Whitehorse, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. In this bylaw,

"Agricultural" means all property used primarily for agricultural purposes and designated on the Whitehorse Assessment Roll as AGR.

"Non-Residential" means all property used primarily for commercial, industrial and public purposes and designated on the Whitehorse Assessment Roll as CH, CMC, CMH, CML, CR, CMS, INS, MHI, MSI, PI, PRC and QRY.

"Residential" means all property used primarily for residential use and designated on the Whitehorse Assessment Roll as OSP, POS, REC, RMH, RR1, RSA, RSC, RSM, RS1, RS2 and TRA.

2. A general tax for the year 2017 shall be levied upon all taxable real property in the City of Whitehorse classified "agricultural" at the rate of 1.185 percent.
3. A general tax for the year 2017 shall be levied upon all taxable real property in the City of Whitehorse classified "non-residential" at the rate of 1.712 percent.
4. A general tax for the year 2017 shall be levied upon all taxable real property in the City of Whitehorse classified "residential" at the rate of 1.114 percent.
5. This bylaw shall be deemed to have been in full force and effect on January 1, 2017.

FIRST READING: December 12, 2016

SECOND READING: January 30, 2017

THIRD READING and ADOPTION: January 30, 2017

ORIGINAL BYLAW SIGNED BY:

"Dan Curtis"

Dan Curtis, Mayor

"N. L. Felker"

Norma L. Felker, Assistant City Clerk

CITY OF WHITEHORSE
BYLAW 2016-43

EXPLANATORY NOTES

This bylaw sets out the 2017 tax rates.

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Agricultural	1.185	1.171	1.151	1.132	1.209
Non-Residential	1.712	1.692	1.756	1.727	1.739
Residential	1.114	1.101	1.116	1.097	1.178

Total 2016 tax revenue (Residential and Non-Residential) increased by 1.2%

Average Residential Property (RSC, RS1, RR1 and RS2)

<u>Assessment</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Improvements	\$144,241	\$142,509	\$135,984	\$135,464	\$124,671
Land	\$66,783	\$66,727	\$66,948	\$67,564	\$61,637
Total Assessed Value	\$211,024	\$209,237	\$202,932	\$203,028	\$186,308
Tax Levy	\$2,351	\$2,304	\$2,265	\$2,227	\$2,195