

# CITY OF WHITEHORSE

## BYLAW 2021-02

A bylaw to levy taxes for the year 2021

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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, RCM, REC, RMH, RR1, RSA, RSC, RSM, RS1, RS2 and TRA.

2. A general tax for the year 2021 shall be levied upon all taxable real property in the City of Whitehorse classified "agricultural" at the rate of 1.140 percent.
3. A general tax for the year 2021 shall be levied upon all taxable real property in the City of Whitehorse classified "non-residential" at the rate of 1.622 percent.
4. A general tax for the year 2021 shall be levied upon all taxable real property in the City of Whitehorse classified "residential" at the rate of 1.070 percent.
5. This bylaw shall be deemed to have been in full force and effect on January 1, 2021.

**FIRST READING:** January 11, 2021

**SECOND READING:** February 8, 2021

**THIRD READING and ADOPTION:** February 8, 2021

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Dan Curtis, Mayor

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Norma L. Felker, Assistant City Clerk

**CITY OF WHITEHORSE**  
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**EXPLANATORY NOTES**

The attached bylaw sets out the 2021 property tax mill rates. The tables below show how the 2021 mill rates compare to the previous four years.

	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Agricultural	<b>1.140</b>	1.154	1.167	1.141	1.185
Non-Residential	<b>1.622</b>	1.636	1.649	1.612	1.712
Residential	<b>1.070</b>	1.084	1.097	1.072	1.114

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

<b><u>Assessment</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Improvements	<b>\$163,385</b>	\$159,115	\$153,694	\$152,290	\$144,241
Land	<b>\$74,374</b>	\$74,705	\$71,823	\$72,030	\$66,783
Total Assessed Value	<b>\$237,579</b>	\$233,821	\$225,517	\$224,321	\$211,024
Tax Levy	<b>\$2,544</b>	\$2,535	\$2,474	\$2,405	\$2,351