

Vacant Land and Abandoned Buildings

November 17, 2025

Legislative Framework

Legislative Authority

Section 15 empowers municipal councils to establish property classes by by-law to regulate taxation.

Current Property Classes

Yellowknife's By-law No. 4207 defines six distinct property classes for taxation.

CLASS	DESCRIPTION
Class 1	Residential
Class 2	Multi-Residential
Class 3	Commercial and Industrial
Class 4	Mining and Quarrying
Class 5	High-density Parking
Class 6	Agricultural

Future Amendments

Proposed amendments may introduce new property classes to address vacant lots.



Possible New Property Classes

1. VACANT LAND

- Currently no examples of similar taxes being applied to vacant land
- Limited number of vacant lots in Yellowknife

CRITERIA	CONSIDERATIONS
Definition of “Vacant”	Land that has no buildings or structures on it.
Exemptions	Properties under development or environmental remediation
Objective	Encourage development
Challenges	Lack of precedent, need for clear criteria

Possible New Property Classes

2. CONTAMINATED SITES

- Two properties (13 lots) that are vacant
- A development incentive to support clean-up has been in place for 15 years and to date no applicants

PROPERTY TYPE	DETAILS
Contaminated Vacant Lots	13 lots identified by Department of Environment and Natural Resources
Challenges	High remediation costs, no applicants for existing incentives
Potential Benefits	Increased tax revenue
Risks	May not incentivize development

Possible New Property Classes

3. LOW DENSITY (SURFACE) PARKING

ASPECT	DETAILS
Current Usage	Approx. 40% of Downtown footprint used for surface parking
Policy Goal	Encourage redevelopment and densification
Stakeholders	REITs, GNWT, Government of Canada
Short-term Impact	Increased on-street parking demand
Long-term Benefit	Enhanced transit and active transportation use

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Challenges and Policy Gaps

ISSUE	IMPACT	POLICY RESPONSE
Vacant Buildings	Safety hazards, vandalism, visual blight	Whitehorse By-law: permits, maintenance, escalating fees
Limitations of Vacant Land Tax	Owners retain structures to avoid vacant land tax	Need for complementary regulation
Development Delay	Underutilization of key urban parcels	Incentivize redevelopment through regulation

Recommendations

Create new property classes

Propose a by-law amendment to create a new tax class for vacant land to encourage development.

Vacant Building Regulation

Develop regulations for vacant and abandoned buildings to ensure maintenance, security, and redevelopment.

Promoting Urban Renewal

These directives aim to stimulate development and support housing, sustainability, and economic growth goals.

Council Direction

DIRECTIVE

DESCRIPTION

Whether to Amend Tax Administration By-law No. 4207?

Create definition and new tax class for vacant land, contaminated sites, low-density parking

Whether to Regulate Vacant and Abandoned Buildings?

Introduce by-law with maintenance and permit requirements

Objective

Encourage development and address underutilized lots