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.

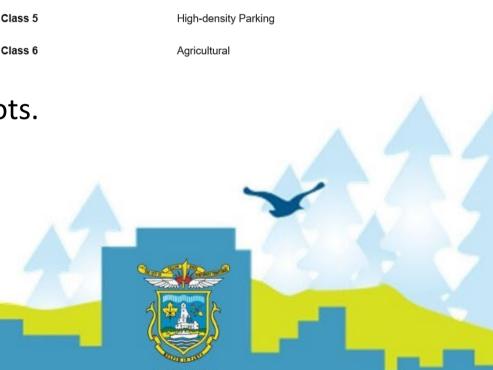
Current Property Classes

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

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Future Amendments

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



DESCRIPTION

Commercial and Industrial

Mining and Quarrying

Residential

Multi-Residential

CLASS

Class 1

Class 2

Class 3

Class 4



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

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	





Vacant and Abandoned Buildings

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

DESCRIPTION	
Create definition and new tax class for vacant land, contaminated sites, low-density parking	
Introduce by-law with maintenance and permit requirements	
Encourage development and address underutilized lots	



