



**CITY OF YELLOWKNIFE
GOVERNANCE AND PRIORITIES COMMITTEE AGENDA
Wednesday, May 27, 2026 at 12:30 PM**

SPECIAL MEETING
Council Chamber, City Hall
4807-52nd Street, Yellowknife

COMMITTEE:
Mayor B. Hendriksen (Chair)
Councillor S. Arden-Smith
Councillor G. Cochrane
Councillor R. Fequet
Councillor R. Foote
Councillor C. McGurk
Councillor T. McLennan
Councillor S. Payne
Councillor R. Warburton

1. OPENING STATEMENT

The City of Yellowknife acknowledges that we are located in Chief Drygeese territory. From time immemorial, it has been the traditional land of the Yellowknives Dene First Nation. We respect the histories, languages, and cultures of all other Indigenous Peoples including the North Slave Métis, and all First Nations, Métis, and Inuit whose presence continues to enrich our vibrant community.

2. APPROVAL OF THE AGENDA

3. DISCLOSURE OF CONFLICT OF INTEREST AND THE GENERAL NATURE THEREOF

4. INTRODUCTION AND CONSIDERATION OF MEMORANDUMS FROM ADMINISTRATION

4.1 Whether to adopt a Vacant Buildings By-law for the purpose of establishing a comprehensive regulatory framework for the identification, permitting, inspection, and enforcement of standards for vacant and abandoned buildings, and Amendments to Part 2 – Buildings Fees in Schedule B of the Fees and Charges By-law to

allow the City to recover administrative and inspection costs associated with administering the Vacant Buildings By-law.

- 4.2 Whether to adopt a Mill Rate Policy that uses a tax ratio framework to maintain a 1:2 ratio between Residential and Commercial/Industrial property classes.

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5. IN CAMERA

- 5.1 A matter still under consideration.

6. BUSINESS ARISING FROM IN CAMERA SESSION

7. ADJOURNMENT



CITY OF YELLOWKNIFE

MEMORANDUM TO COMMITTEE

COMMITTEE: Special Governance & Priorities Committee

DATE: May 27, 2026

DEPARTMENT: Administration

ISSUE: Whether to adopt a Vacant Buildings By-law for the purpose of establishing a comprehensive regulatory framework for the identification, permitting, inspection, and enforcement of standards for vacant and abandoned buildings, and Amendments to Part 2 – Buildings Fees in Schedule B of the Fees and Charges By-law to allow the City to recover administrative and inspection costs associated with administering the Vacant Buildings By-law.

RECOMMENDATION:

That Council adopt:

- b) By-law No. XXXX, a by-law to regulate vacant buildings;
- b) By-law No. YYYY, a by-law to amend Part 2 – Building Fees in Schedule B of the Fees & Charges By-law No. 4436 as amended, to provide for the recovery of administrative and inspection costs incurred under the Vacant Buildings By-law

BACKGROUND:

The City of Yellowknife continues to operate within a constrained housing environment characterized by limited housing supply and low vacancy rates. In this context, the presence of residential buildings and dwelling units that remain vacant and abandoned for extended periods has been identified as a concern, both in terms of reduced housing availability and the potential for property deterioration, public safety issues, and increased enforcement demands.

On November 24, 2025, City Council directed Administration to advance two complementary regulatory initiatives to address these challenges: (i) amendments to the Tax Administration By-law to establish a new tax class for vacant land; and (ii) the development of a by-law to regulate vacant and abandoned buildings. The proposed amendments to the Tax Administration By-law remain under development and are anticipated to be presented to Council in August 2026. This memorandum addresses the second element of Council’s direction, focusing on a regulatory framework for vacant and abandoned buildings, referred to as the Vacant Buildings By-law (‘By-law’).

The By-law establishes requirements related to the identification, maintenance, monitoring, and safety of vacant properties. The intent of the By-law is to provide regulatory clarity, protect public health and safety, and encourage the orderly management of existing building stock. While the By-law is not intended to function as a standalone housing solution, it supports broader municipal objectives by mitigating risks associated with long-term vacancy and facilitating the potential return of buildings to active use over time.

A communication and implementation plan will support the rollout of the By-law, which is proposed to take effect on January 1, 2027. This will include public outreach to inform stakeholders of requirements and timelines, along with a phased implementation approach covering staff training, administrative processes, and ongoing monitoring to ensure smooth adoption and compliance by the effective date.

COUNCIL STRATEGIC DIRECTION/RESOLUTION/POLICY:

Strategic Direction #1: People First

Focus Area 1.2 Housing for All

Doing our part to create the context for diverse housing and accommodation options.

Key Initiative 1.2.1 Setting the context and foundation for a fulsome continuum of housing options, from social to market to workforce accommodation.

Focus Area 1.3 Liveable Community

Supporting all residents to participate in the social fabric and physical space of our community.

Key Initiative 1.3.3 Supporting design standards that are multi-modal, including recognizing Yellowknife’s advantages as a winter city.

Strategic Direction #3: Sustainable Future

Focus Area 3.1 Resilient Future

Enhancing Yellowknife as a great place to live, visit, work and play now and into the future.

Focus Area 3.2 Growth Readiness

Ensuring land development supports economic readiness and community priorities.

Key Initiative 3.2.2 Completing land development tools and strategies that support growth readiness.

Key Initiative 3.2.3 Modernizing development incentive options.

Focus Area 3.3 Robust Economy

Doing our part to stimulate and amplify economic development opportunities.

Motion #0141-22 That Council direct Administration to:
(i) utilize the Revitalization Initiative Fund toward the development of City owned lands within the Downtown by contributing to the Land Fund to facilitate:

- a. selling Lots 8, 9, and 10, Block 31, Plan 65 (5016, 5018 and 5022 50th Street) for less than appraised value, pursuant to a Request for Proposal process; and
- b. selling Lot 34, Block 30 (50/50 Lot) for less than appraised values, pursuant to the Terms of Reference/Request for Proposal attached to and forming part of the memorandum to committee dated September 12, 2022.
- (ii) transfer \$2.275 million dollars from the Revitalization Initiative Fund to the Land Administration Fund to cover the land value of the properties listed above;
- (iii) transfer \$141,000 dollars from the Revitalization Initiative Fund to the Downtown Improvement Reserve to support Development Incentives; and
- (iv) to close the Revitalization Initiative Fund.

Motion #0219-25

That for the purpose of encouraging development on vacant land and addressing underutilized lots and derelict buildings, that Council direct Administration to bring forward:

- (i) A by-law to amend *Tax Administration By-law No. 4207*, as amended, to create a definition and new tax class for vacant land including consideration of contaminated sites, and low density parking and surface parking lots; and
- (ii) A by-law to regulate vacant and abandoned buildings.

APPLICABLE LEGISLATION, BY-LAWS, STUDIES, PLANS:

1. *Cities, Towns and Villages Act S.N.W.T. 2003*;
2. Zoning By-law No. 5045, as amended;
3. Land Administration By-law No. 5078; as amended;
4. Development Incentive By-law No. 5097;
5. City of Yellowknife Vision for Downtown Revitalization;
6. Retail Revitalization Strategy;
7. City of Yellowknife Economic Development Strategy (2020-2024);
8. 2010 Smart Growth Development Plan; and
9. City of Yellowknife Housing Needs Assessment.

CONSIDERATIONS:

Legislative considerations:

This By-law is enacted pursuant to sections 3, 4, 70, 72, 140,141, 143-149, 151 and 152 of the *Cities, Towns and Villages Act*^[1]:

These provisions authorize Council to pass by-laws respecting the health, safety, and welfare of the public, including the regulation of buildings and property conditions within municipal boundaries. The *Cities, Towns and Villages Act* ('Act') further provides the City with authority to establish standards, require permits, conduct inspections, and impose conditions necessary to address risks associated with unsafe or improperly maintained properties.

Sections 140 and 141 of the Act permit the City to enter and inspect property to determine compliance with municipal by-laws, while sections 143 through 149 provide authority to issue notices and orders, require remedial action, and, where necessary, undertake work to address conditions that pose a risk to public health or safety. These sections also allow the City to recover costs incurred in carrying out remedial work where an owner fails to comply with an order.

Further, sections 151 and 152 authorize the creation of offences and penalties, including fines and other enforcement measures, to ensure compliance with municipal by-laws.

Collectively, these provisions provide Council with the legal authority to adopt and enforce a regulatory framework for vacant and abandoned buildings, including permitting, inspection, enforcement, and cost recovery mechanisms, as set out in the By-law.

Financial considerations

This By-law is designed to empower inspectors to issue notices and orders, enter properties for inspections, and address imminent health or safety dangers. Where owners fail to comply, the City may carry out required work and recover costs in accordance with the Act. Additionally, the By-law authorizes additional permits for buildings that remain vacant and abandoned over extended periods, with escalating fees to encourage remediation, redevelopment, sale, or demolition. Inspector discretion is built in to consider public safety risks and owner compliance history.

Moreover, the By-law has provisions to allow the City to recover administrative and inspection costs through application and permit fees established under the City’s Fees & Charges By-law.

The following fees are being proposed:

Vacant Buildings Permit Fees	
Permit Issued	Amount
First	\$1,500.00
Second	\$3,500.00
Third	\$5,500.00
Fourth	\$8,000.00
Fifth and all Subsequent permits	\$8,000 plus 1% of assessed value of property
Inspection Fee	\$150.00
Application Fee	\$75.00
Expired Permit Fee	\$250.00

The authority to recover costs for remedial actions ensures that the financial burden of addressing non-compliant vacant buildings does not fall on taxpayers.

Administrative considerations

The implementation of this By-law may result in increased administrative demands. As currently drafted, the City’s administrative burden would primarily arise in two key areas:

- b) First, program administration will require the creation and ongoing maintenance of a dedicated system to track permit applications and issued permits. City resources will also be needed to review applications and issue permits;
- b) Second, enforcement of the By-law will increase demands on City resources. Inspection, monitoring, and compliance activities will add to staff workloads, and additional staffing may be required depending on enforcement volume.

Other considerations

A vacant land tax by-law is expected to come before Council in the coming months; however, it would not apply to properties with existing buildings, even if those structures are unoccupied and awaiting demolition. This limitation could create an incentive for owners to retain derelict buildings to avoid taxation, potentially delaying redevelopment and the delivery of new housing or commercial space.

In Yellowknife, vacant and abandoned buildings pose safety risks, attract vandalism, diminish the city’s appearance, and limit economic growth. With increasing demand for residential and commercial development, stronger measures are needed to encourage redevelopment of underutilized properties.

The City of Whitehorse addressed similar issues by adopting a Vacant and Abandoned Buildings By-law, which requires owners to secure and maintain vacant properties and obtain a permit subject to escalating annual fees, starting at \$1,500 and rising to \$8,000 over four years.^[2] As Yellowknife currently has limited tools to regulate abandoned and boarded-up buildings. Introducing this By-law would help address public safety concerns and encourage better use of valuable land, while complementing existing development incentives.

The Whitehorse model has been used as the foundation to draft this By-law along with a jurisdictional scan of various other municipalities. The review indicates that most vacant property by-laws share similar core provisions and requirements, with no significant differences observed across jurisdictions.

^[1] [Cities Towns and Villages Act](#)

^[2] [Vacant and Unoccupied Buildings - City of Whitehorse](#)

ALTERNATIVES TO RECOMMENDATIONS:

That Council not adopt:

- b) By-law No. XXXX, a by-law to regulate Vacant Buildings;
- b) By-law No. XXXX, a by-law to amend Part 2 – Building Fees in Schedule B of the Fees & Charges By-law No. 4436, as amended, to provide for the recovery of administrative and inspection costs incurred under the Vacant Buildings By-law

RATIONALE:

A vacant land tax, if introduced, while potentially effective in encouraging redevelopment of empty parcels, would not apply to properties that contain buildings or dwellings, even where those structures are unoccupied or intended for demolition. This creates a regulatory gap, as property owners may retain derelict or uninhabitable structures to avoid taxation, delaying redevelopment and limiting the timely delivery of new housing or commercial space. As such, the By-law provides a balanced and proactive

framework that strengthens the City’s regulatory oversight of vacant and abandoned buildings while incentivizing owners to restore properties to productive use.

Further, this By-law aligns with Council’s strategic directions of People First and a Sustainable Future, demonstrating a commitment to addressing community housing needs.

ATTACHMENTS:

1. By-law No. XXXX, a by-law to regulate Vacant Buildings (DM #821133); and
2. By-law No. YYYY, a by-law to amend Part 2 – Building Fees in Schedule B of the Fees & Charges By-law No. 4436, as amended, to provide for the recovery of administrative and inspection costs incurred under the Vacant Buildings By-law (DM #823182)

Prepared: Apr 22, 2026; KP
Updated: May 05, 2026; KP
Reviewed: May 06, 2026; KH



CITY OF YELLOWKNIFE
BY-LAW NO. XXXX

BG XXX

A BY-LAW of the Council of the Municipal Corporation of the City of Yellowknife in the Northwest Territories, to regulate vacant buildings.

PURSUANT TO sections 3, 4, 70, 72, 140, 141, 143-149, 151, and 152 of the *Cities, Towns and Villages Act*, SNWT 2003, c 22;

WHEREAS the Council of the Municipal Corporation of the City of Yellowknife deems it advisable to pass a by-law to regulate Vacant Buildings;

NOW, THEREFORE, THE COUNCIL OF THE MUNICIPAL CORPORATION OF THE CITY OF YELLOWKNIFE, in regular sessions duly assembled, enacts as follows:

SHORT TITLE

1. This by-law may be cited as the “Vacant Buildings By-law”.

INTERPRETATION

2. In this By-law:

“Act”	means the <i>Cities, Towns and Villages Act</i> , S.N.W.T. 2003, c.22, as amended;
“Building”	means any structure having a roof supported by columns or walls and intended for shelter, housing or enclosure;
“Building Permit”	means a permit issued under the Building By-law to perform work regulated by the Building By-law;
“Officer”	means an individual who is appointed in accordance with the <i>Cities, Towns and Villages Act</i> as a by-law officer to enforce the by-laws of the City and any Peace Officer who is entitled by law to enforce the by-laws of the City;

“Catastrophic Event”	means a rare and unforeseeable ecological, environmental, or man-made incident which results in substantial damage or loss to real property, which was outside of the reasonable control of the Owner, but which does not include a loss, or the unavailability, of financial resources of the Owner;
“City”	means the Municipal Corporation of the City of Yellowknife, in the Northwest Territories;
“City Manager”	means the Senior Administrative Officer of the City of Yellowknife or their designate appointed pursuant to the Cities, Towns and Villages Act, S.N.W.T. 2003, c22 as amended from time to time;
“Deputy Fire Chief”	means the person who is appointed the City’s Deputy Fire Chief pursuant to the Emergency Response and Fire Protection Services By-law.
“Fire Chief”	means the person who is appointed the City’s Fire Chief pursuant to the Emergency Response and Fire Protection Services By-law.
“Inspector”	means: <ul style="list-style-type: none"> a) the Manager, Lands & Building Services; b) a building inspector within the Lands & Building Services Division c) the Fire Chief; d) the Deputy Fire Chief; e) an Officer; or f) any person acting under the direction and authority of an Inspector or the City Manager for the purposes of this Bylaw.
“Owner”	Includes but is not limited to: <ul style="list-style-type: none"> a) the registered or beneficial owner of the real property on which the building is situated; b) the owner of a building; c) the person managing or receiving the rent of the land or the building, or who would receive the rent if the land and building were let, whether on the person’s own account or as agent or trustee or receiver of any other person;

- d) a vendor of the building under an agreement for sale who has paid any municipal taxes thereon or is required under the agreement for sale to pay municipal taxes, after the effective date of the agreement;
- e) any person receiving installments of the purchase price if the Building or land is sold under an agreement for sale; and
- f) a lessee or occupant of the property who, under the terms of a lease, is required to repair and maintain the Building;

“Seasonal Basis”

means a Building which is occupied by an Owner or a lawful occupant as a part-time residence, and is occupied for at least six months per calendar year;

“Vacant Building”

means any Building that is vacant, abandoned, or derelict or which exhibits one or more of the following characteristics or conditions:

- a) a Building in respect of which the water and/or electricity service has been intentionally discontinued, other than for alteration, repair or demolition, so that the condition of the premises is not suitable for human habitation or other permitted occupancy;
- b) a Building that is being inhabited by squatters, or other persons not authorized by the Owner to enter the property, for the purpose of temporary shelter;
- c) a Building where the owner or person in care and control of the property has notified the City that it is unoccupied, or otherwise intends that it be unoccupied;
- d) a Building or any part of a Building, which has remained unoccupied by the Owner or any occupant lawfully entitled to occupy the Building for a continuous period of more than sixty days without an active Building Permit; or

- e) a Building which poses a danger to public safety, health or welfare, or is a fire hazard, due to its physical condition, including but not limited to, want of repair, lack of utility services, environmental damage, contents, age or dilapidated condition;

“Vacant Building Permit”

Means a Vacant Building Permit issued in accordance with this By-law.

SCHEDULES

- 3. This By-law includes the Schedule annexed hereto, and the Schedule form part of this By-law.

REQUIREMENTS FOR VACANT AND UNOCCUPIED BUILDINGS

- 4. Every Owner of a Vacant Building in the City shall maintain a Vacant Building in accordance with the requirements of this By-law.

VACANT BUILDING PERMIT

- 5. Subject to Section 19, an Owner of a Vacant Building shall apply for and maintain in force a valid Vacant Building Permit.
- 6. In order to obtain a Vacant Building Permit, an Owner of a Building shall submit a complete application, in the form approved by the City, which shall include:
 - (1) the Owner’s contact information;
 - (2) the legal description of the property;
 - (3) the municipal address of the property;
 - (4) a site plan, service plan, and photographs of the property;
 - (5) an inspection report prepared for the property by the Inspector or a contractor pre-approved by the Inspector in an inspection report form approved by the Inspector, if the report is prepared by the Inspector, the Owner shall also include proof that they have paid the Inspection fee set out in the Fees & Charges By-law;
 - (6) the application fee as set out in the Fees and Charges By-law;
 - (7) proof of insurance for the Vacant Building of a minimum of \$3,000,000.00 in general liability insurance, or for such other amount or type of insurance the City may require; and

- (8) any additional information deemed necessary by the Inspector.
7. Once the Inspector is satisfied that the City has received a complete application, the Inspector may:
 - (1) issue the Owner a Vacant Building Permit upon payment of the Vacant Building Permit fee; or
 - (2) refuse to issue the Vacant Building Permit and provide the Owner with written reasons as to why the Vacant Building permit was not issued.
8. The Inspector may place additional conditions on a Vacant Building Permit as the Inspector determines to be appropriate in the circumstances.
9. Despite section 7(1), a Vacant Building Permit may be issued without payment of the Vacant Permit Fee if the Building became a Vacant Building:
 - (1) due to a Catastrophic Event;
 - (2) as a result of the Owner being in full-time care in an accredited hospital, hospice, long-term care facility, assisted living residence, or home for special care; or
 - (3) as a result of the death of the Owner.

SUBSEQUENT PERMITS

10. An Owner who possesses a Vacant Building Permit for a Building which will remain a Vacant Building beyond the expiry of the Vacant Building Permit shall, no later than 60 days before the expiry of the current Vacant Building Permit, apply for a subsequent Vacant Building Permit for that same Building.
11. Despite section 10, an Owner who possesses a valid Vacant Building Permit may apply for a subsequent Vacant Building Permit less than 60 days before the expiry of that Vacant Building Permit, if they have paid the Expired Permit fee set out in the Fees and Charges By-law.
12. The Inspector may issue the Owner a subsequent Vacant Building Permit if, in the Inspector's opinion, it is appropriate to do so and the Inspector is satisfied that the Owner:
 - (1) has paid the proper Vacant Building Permit fee as set out in the Fees and Charges By-law;
 - (2) has no outstanding fees or penalties owing under this By-law; and
 - (3) has provided the Inspector with any additional information deemed necessary by the Inspector in their application for a subsequent Vacant Building Permit.

13. The Inspector may place any new conditions on a subsequent Vacant Building Permit as the Inspector determines to be appropriate in the circumstances.
14. When deciding whether to approve a subsequent Vacant Building Permit, the Inspector may consider:
 - (1) whether the Vacant Building creates a hazard or nuisance;
 - (2) the viability of the Owner's plans, if any, to remediate or demolish the Vacant Building;
 - (3) the Owner's record of compliance with this By-law and other by-laws;
 - (4) the number of Vacant Building Permits already issued to the Owner; and
 - (5) such further and other information as the Inspector determines to be appropriate in the circumstances.
15. If a subsequent Vacant Building Permit is not granted, the Inspector shall provide the Owner with a reasonable amount of time, as determined by the Inspector in their sole discretion based on the circumstances, to take the steps necessary to ensure the Building is no longer a Vacant Building.

COMPLIANCE WITH PERMIT

16. Every Owner of a Vacant Building that is the subject of a Vacant Building Permit shall:
 - (1) secure the Vacant Building against unauthorized entry;
 - (2) cause the Vacant Building to be supplied with the utilities required to maintain the proper functioning of the facilities within the Building, including, but not limited to, the utilities required to prevent damage from freezing;
 - (3) keep the Vacant Building's fire alarm and/or fire suppression systems in operation and good repair;
 - (4) maintain the Vacant Building in accordance with all applicable law, including the Fire Prevention Act (NWT), by-laws, and any other public safety and fire prevention standards or requirements or as directed by an Inspector;
 - (5) remove all combustible materials stored within the Vacant Building from the Vacant Building;
 - (6) ensure there is no unauthorized occupancy of the Vacant Building and take steps to remove unauthorized occupants from the Vacant Building;
 - (7) take reasonable steps to prevent infestation by rodents, insects or other pests; and

- (8) provide the Inspector with written notice in advance of any change in ownership of the property or change in the address of the Owner.

17. Every Owner possessing a Vacant Building Permit must:

- (1) have the Vacant Building subject to that permit inspected by either the Inspector or a contractor pre-approved by the Inspector every 30 days to ensure the Vacant Building remains in compliance:
 - a. with this By-law; and
 - b. the conditions included in the Vacant Building Permit,

Such Inspection shall be recorded in an Inspection report form approved by the Inspector;

- (2) maintain a written record of the monthly inspections, including date, time and persons attending, which shall be maintained for the duration that the permit is in effect and for a period of one year after termination of the permit, and which shall be provided to the City for inspection upon demand; and
- (3) maintain, and upon request, provide proof, that the Owner and Vacant Building are insured for a minimum of \$3,000,000 in general liability insurance, or for such other amounts or types of insurance required by the Vacant Building Permit.

EXCEPTIONS

18. Despite section 5, an Owner of a Vacant Building is not required to obtain a Vacant Building Permit if the Vacant Building:

- (1) is the subject of an active and unexpired Building Permit for the construction, repair, rehabilitation, or demolition and in the opinion of the Inspector, is progressing diligently to complete that construction, repair, rehabilitation, or demolition;
- (2) has been approved for occupancy and is actively being offered for sale, lease, or rent at fair market price and has not been offered for sale, lease, or rent for more than 90 days within a calendar year; or
- (3) is occupied on a Seasonal Basis.

INSPECTIONS OF VACANT BUILDINGS

19. An Inspector may, for the purposes of ensuring that the provisions of this By-law are being complied with, may, upon reasonable notice, or without notice in the case of an emergency, enter in or upon a property to carry out an inspection in accordance with:
 - (1) section 140 of the *Act*; or
 - (2) if in the opinion there exists an imminent danger to public health or safety, section 144 of the *Act*.
20. Any person who Interferes with an Inspection under section 20 of this By-law has contravened this By-law.
21. In the event an Inspector is unable to complete an Inspection pursuant to section 20 of this By-law, the City may seek judicial relief pursuant to section 141 of the *Act*.

INSPECTOR MAY ISSUE NOTICES AND ORDERS

22. Where an Inspector reasonably believes a Building is a Vacant Building, the Inspector may issue the owner a notice in writing instructing the Owner to take steps necessary to ensure:
 - (1) compliance with this By-Law; or
 - (2) that the Building is not a Vacant Building,within the time limit set out in the notice.
23. Where, in an Inspectors' sole discretion, a Vacant Building represents an imminent danger to public health or safety, the Inspector may, in accordance with section 144 of the *Act*, issue a written order directing the Owner to take any action or measure necessary to remedy the danger to public health and safety.

NOTICE BY THE CITY

24. Unless otherwise required by the *Act*, the Inspector may serve any notice or order under this By-law as follows:
 - (1) by registered mail addressed to the Owner as recorded in the property records of the City;
 - (2) by hand-delivering it to the Owner of Vacant Building that is subject to the notice, or by mailing a copy to the registered and records office of the Owner if the Owner is a registered company or society; or

(3) if the Inspector is unable to effect notice pursuant to either (a) or (b) above, by posting to the Vacant Building that is the subject of the notice or order and the notice or order shall then be deemed to be validly and effectively served for the purposes of this By-law 5 calendar days immediately following the date the notice or order was posted.

25. Unless otherwise required by the *Act*, service of a notice or order under this By-law will be considered sufficient if a copy of the notice or order is provided as set out in Section 25 of this By-law and no liability or responsibility other than that set out in accordance with this By-law rests with the City to prove delivery of the notice or order.

CITY MAY CARRY-OUT REQUIRED WORK

26. If an Owner fails to comply with an Inspector's notice made pursuant to section 23 within the time period specified in the notice, the City, including any employee, agent or contractor of the City, may on reasonable notice to the Owner, or immediately in the case of an emergency, enter the real property and take all necessary steps to bring about such compliance in accordance with section 140 of the *Act*.

27. If an owner fails to comply with an order made pursuant to Section 144 of the *Act*, the City, including any employee, agent or contractor of the City, may on reasonable notice, to the Owner, or immediately in the case of an emergency, enter the real property and take all necessary steps to bring about such compliance in accordance with section 147 of the *Act*. The City may recover all costs incurred by the City to achieve compliance, including, but not limited to, administrative costs, costs to attend the property by City employees, agents or contractors, and the costs of any works conducted at the property to bring the property into compliance with this By-law, including all removal, clean-up and disposal costs in accordance with section 149 of the *Act*.

FIRE PREVENTION

28. The Owner of a Vacant Building shall:

(1) Comply with all terms and conditions associated with the Vacant Building Permit intended to reduce or prevent a risk of fire where the structure is the subject of a Vacant Building Permit or subject to a permit exemption under this By-law; and

(2) Take all steps necessary to ensure that the Vacant Building does not pose a fire risk where the structure is not the subject of a Vacant Building Permit or a permit exemption under this By-law

REMEDIAL ACTION

29. Nothing in this By-law shall be read as limiting the City's ability to seek any of the remedies available to it under the *Act*.

OFFENCE

30. Every person who:
- (1) Being the Owner of a Vacant Building, does not possess a valid and subsisting Vacant Building Permit for that structure;
 - (2) Being the Owner of a Vacant Building, does not maintain that Vacant Building in accordance with the terms and conditions of the Vacant Building Permit issued for that structure or the requirements of this By-law;
 - (3) Interferes with any inspection or enforcement action taken pursuant to this By-law;
 - (4) Fails to comply with the fire prevention obligations imposed by section 29 of this By-law;
 - (5) Fails to comply with the requirements of a notice issued pursuant to section 23 or an order issued pursuant to section 24, within the time limit for compliance set out in that notice or order; or
 - (6) Otherwise contravenes this By-law.

is guilty of an offence and is liable, on conviction, to the penalties imposed under this By-law for that offence.

31. Each day that a violation continues may be deemed to be a separate and continuing offence under this By-law.
32. Every Owner who commits an offence under this By-law is liable, on summary conviction, to a fine of up to:
- (1) \$2,000.00 for an individual; and
 - (2) \$10,000.00 for a corporation.
33. Under the *Summary Conviction Procedures Act*, RSNWT 1988, c S-15, an Officer may issue a summary offence ticket information to any person who violates any provision of this by-law. The person receiving the summary offence ticket information may pay the City a fine as outlined in Schedule "A" attached within the time limit provided in place of appearing in answer to the summons.

SEVERABILITY

34. If any section, subsection, clause, sub-clause or phrase of this By-law is for any reason held to be invalid, unlawful or unenforceable by the decision of any court of competent jurisdiction, that section, subsection, clause, sub-clause or phrase shall be struck from the By-law and its severance shall not affect the validity of the remaining portions of this By-law.

EFFECT

35. That this by-law shall come into effect on January 1, 2027 and otherwise meets the requirements of Section 75 of the *Cities, Towns and Villages Act*.

Read a First time this _____ day of _____, A.D. 2026.

Mayor

City Manager

Read a Second Time this _____ day of _____, A.D. 2026.

Mayor

City Manager

Read a Third Time and Finally Passed this _____ day of _____, A.D., 2026.

Mayor

City Manager

I hereby certify that this by-law has been made in accordance with the requirements of the *Cities, Towns and Villages Act* and the by-laws of the Municipal Corporation of the City of Yellowknife.

City Manager

**CITY OF YELLOWKNIFE
BY-LAW NO. XXXX
SCHEDULE A**

VOLUNTARY FINE AMOUNTS

Section	Offence	Penalty	
		Individual	Corporations
31(1)	Failure to possess a valid Vacant Building Permit	\$1,500	\$10,000
31(2)	Failure to maintain a Vacant Building in accordance with a Vacant Building Permit or in accordance with the Vacant Building By-law	\$1,000	\$5,000
31(3)	Interference with an Inspection or enforcement action taken pursuant to the Vacant Buildings By-law	\$1,000	\$5,000
31(4)	Failure to Comply with the fire prevention obligations imposed by the Vacant Buildings By-law	\$1,000	\$5,000
31(5)	Failure to comply with the requirements of a Notice or Order issued pursuant to the Vacant Buildings By-law within the required time frame	\$1,000	\$5,000
31(6)	Contravenes the Vacant Buildings By-Law	\$1,000	\$5,000



CITY OF YELLOWKNIFE

BY-LAW NO. YYYY

BM YYY

A BY-LAW of the Council of the Municipal Corporation of the City of Yellowknife in the Northwest Territories, to amend Fees and Charges By-law No. 4436, as amended.

PURSUANT to Sections 70, 72 and 73 of the *Cities, Towns and Villages Act*, S.N.W.T., 2003, c. 22;

WHEREAS the Council of the Municipal Corporation of the City of Yellowknife wishes to amend By-law No. 4436, as amended, to reflect changes to the fees and charges collected by the City of Yellowknife;

NOW, THEREFORE, THE COUNCIL OF THE MUNICIPAL CORPORATION OF THE CITY OF YELLOWKNIFE, in regular sessions duly assembled, enacts as follows:

APPLICATION

- That By-law No. 4436, as amended, be further amended by adding Vacant Buildings Permit Fees to Part 2 – Buildings Fees of Schedule “B” as follows:

Vacant Buildings Permit Fees	FEE Effective September 1, 2026
Permit Issued	
First	\$1,500.00
Second	\$3,500.00
Third	\$5,500.00
Fourth	\$8,000.00
Fifth and all Subsequent permits	\$8,000 plus 1% of assessed value of property
Inspection Fee	\$150.00
Application Fee	\$75.00
Expired Permit Fee	\$250.00

EFFECT

- 2. That this by-law shall come into effect on January 1, 2027 and upon otherwise meeting the requirements of Section 75 of the *Cities, Towns and Villages Act*.

Read a First time this _____ day of _____, A.D. 2026.

Mayor

City Manager

Read a Second Time this _____ day of _____, A.D. 2026.

Mayor

City Manager

The unanimous consent of all members voting in attendance having been obtained

Read a Third Time and Finally Passed this _____ day of _____, A.D., 2026.

Mayor

City Manager

I hereby certify that this by-law has been made in accordance with the requirements of the *Cities, Towns and Villages Act* and the by-laws of the Municipal Corporation of the City of Yellowknife.

City Manager



CITY OF YELLOWKNIFE

MEMORANDUM TO COMMITTEE

COMMITTEE: Special Governance & Priorities Committee

DATE: May 27, 2026

DEPARTMENT: Finance

ISSUE: Whether to adopt a Mill Rate Policy that uses a tax ratio framework to maintain a 1:2 ratio between Residential and Commercial/Industrial property classes.

RECOMMENDATION:

That Council adopt the Mill Rate Policy as presented.

BACKGROUND:

On December 12, 2022, Council adopted Motion #0181-22, directing Administration to develop a Mill Rate Policy ('Policy'). In response, Administration presented a range of potential approaches for consideration to the Governance and Priorities Committee ('Committee') on May 26 and November 3, 2025.

At its meeting on November 3, 2025, the Committee provided direction to Administration to:

- b) utilize a tax ratio approach in the development of the Mill Rate Policy; and
- b) Maintain a tax ratio of 1:2 between the residential class and the combined commercial and industrial classes.

The Committee's objective in establishing this policy is to create a clear and consistent framework to guide Council in making transparent, equitable, and defensible property taxation decisions. This framework will also support the alignment of property tax burden distribution with the municipality's long-term strategic priorities and community interests.

COUNCIL STRATEGIC DIRECTION/RESOLUTION/POLICY:

Strategic Direction #2: Service Excellence

Focus Area 2.1 Asset Management

Planning, implementing and maintaining assets to reliably, safely and cost effectively deliver services for current and future community needs.

Key Initiative 2.1.1 Advancing the asset management framework, including long term funding strategies.

Strategic Direction #3: Sustainable Future

Focus Area 3.1 Resilient Future
Enhancing Yellowknife as a great place to live, visit, work and play now and into the future.

Focus Area 3.2 Growth Readiness
Ensuring land development supports economic readiness and community priorities.

Key Initiative 3.2.2 Completing land development tools and strategies that support growth readiness.

Key Initiative 3.2.4 Sustaining infrastructure capacity for future growth.

Key Initiative 3.3 Robust Economy
Doing our part to stimulate and amplify economic development opportunities.

Motion #0204-19 That Council approve the revised Budget Policy as proposed by the Budget Policies Task Force.

Motion #0181-22 That Council direct Administration to draft a Mill Rate Policy.

APPLICABLE LEGISLATION, BY-LAWS, STUDIES, PLANS:

1. *Cities, Towns and Villages Act, SNWT 2003, c.22 (“CTV Act”);*
2. *Property Assessment and Taxation Act, RSNWT 1988, c P-10 (“PATA”);* and
3. Tax Administration By-law, No. 4207, as amended.

CONSIDERATIONS:

Legislative considerations

The City has authority to establish tax rates under s.76 of the *Property Assessment and Taxation Act, RSNWT 1988, c P-10* as follows:

- ii) 76. (1) Every calendar year the council of a municipal taxing authority shall, by bylaw, establish a municipal mill rate for each property class in the municipal taxation area, for the purpose of raising a property tax for municipal or local purposes.

- ii) 76. (2) A municipal mill rate established for a property class under subsection (1) must be applied uniformly in respect of the assessed property liable to taxation to which that property class has been assigned.

Further, in accordance with the City's Tax Administration By-law No. 4207, as amended, the City has established six property classes, for which Council must have a mill rate established every calendar year:

- vi) Class 1: Residential - made up of parcels which are predominantly used for residential purposes. This class includes land and associated single family, condominium, mobile unit, duplex and triplex improvements. This class also includes vacant residential property and undevelopable land which lies adjacent to a residential parcel;
- vi) Class 2: Multi Residential - made up of parcels used for residential purposes not described as part of Class 1, and where four or more dwelling units exist on a single parcel;
- vi) Class 3: Commercial and Industrial - made up of all parcels which are predominantly used for commercial and industrial purposes, which includes but is not limited to the production, development, manufacture or provision of goods or services. This class includes vacant land zoned for non-residential purposes, works and transmission lines, and parcels which are predominantly used for parking, except those which are described in Class 5. This class does not include parcels predominantly used for mining and/or quarrying activities as described in Class 4;
- vi) Class 4: Mining and Quarrying - made up of parcels which are predominantly used for the extraction of sand, gravel, and ore; and facilities directly related to milling, smelting, refining, sorting and grading of precious metals, gems and minerals;
- vi) Class 5: High-density Parking - made up of any parcel which is predominantly used for parking vehicles, on which an improvement exists which enables the parcel to accommodate at least two times the number of vehicles that could be placed on the parcel without an improvement;
- vi) Class 6: Agricultural - made up of parcels predominately used for the planting, growing and sale of trees, shrubs or sod; the raising or producing of crops, livestock, fish, pheasants, poultry or eggs; horse stables; the raising of animals for fur; beekeeping; or dairying.

Financial considerations

Property taxes remain the City's primary source of revenue, with reliance on this funding stream increasing steadily over time. This increased reliance is partly due to self-funded services becoming less sustainable, along with higher public expectations and the growing need to repair and replace aging infrastructure. Given this growing dependence, it is essential that the City adopts a structured and transparent approach to setting property tax rate.

In accordance with the requirements of the *Property Assessment and Taxation Act (PATA)*, City Council establishes municipal mill rates each year by bylaw to generate the revenue required to support the approved budget.

While adoption of the Mill Rate Policy itself does not have an immediate dollar impact on the City's overall tax levy, the selection and setting of tax ratios will directly influence how the total tax burden is

distributed across property classes. Pursuant to territorial legislations, the City applies uniform mill rates within each assessment class. The mill rates and mill rate ratios currently in effect for 2025 are as follows:

Property Class	Mill Rates	Mill Rate Ratio
Residential	6.99	1.000
Multi-Residential	7.62	1.090
Commercial & Industrial	14.85	2.124
Mining & Quarrying	18.50	2.647
High-Density Parking	8.63	1.235
Agricultural	6.80	0.973

Other considerations

In implementing a tax ratio framework, it is important to recognize that property assessments are subject to periodic reassessment, which can result in significant shifts in assessed values across property classes. These changes may, in turn, create unintended impacts on the distribution of the municipal tax levy, even where tax ratios remain unchanged.

To address this risk arising in a ‘General Assessment’ year and preserve the principles of stability and predictability, Administration is recommending to incorporate a limited flexibility mechanism within the Policy through the inclusion of the following exclusion clause:

“Notwithstanding Section 4.1, in a General Assessment Year, City Administration may recommend tax ratios that vary by up to plus or minus zero decimal fifteen (± 0.15) from those prescribed, where such variance is necessary to address substantial assessment changes, ensure tax stability, and/or mitigate significant shifts in the distribution of the municipal tax levy.”

This provision would allow Administration to respond to material assessment fluctuations without requiring a full policy amendment, while still maintaining Council oversight through the annual tax levy process.

ALTERNATIVES TO RECOMMENDATIONS:

That Council does not adopt the Mill Rate Policy as presented.

RATIONALE:

The Mill Rate Policy represents an important step towards establishing a transparent, consistent, and principled approach to setting mill rates. Adoption of a tax ratio framework will enhance predictability for taxpayers and provide Administration with clear direction in preparing annual tax levy by-laws.

ATTACHMENTS:

Mill Rate Policy (DM#823780).

Prepared: April 13, 2026; KP

Reviewed: May 12, 2026; CH



CITY OF YELLOWKNIFE

Policy Title: **MILL RATE POLICY**
Approved By: **Council Motion #00XX-XX**
Effective Date: **June 10, 2026**

1 INTRODUCTION

This Mill Rate Policy (the “Policy”) provides direction for the Municipal Corporation of the City of Yellowknife’s (the “City”) administration when preparing annual recommendations to City Council respecting the annual municipal tax levy by-law.

2 PURPOSE

The purpose of this Policy is to provide direction for the City administration to prepare draft recommendations for City Council to consider respecting the municipal tax levy by-law on an annual basis. Specifically, the Policy shall set out guidelines for the tax ratios for the mill rates for each of the classes of property for assessment as set out in Section 17 of the City’s Tax Administration By-law No. 4207, as amended.

3 DEFINITIONS

In this Policy:

“**City**” means the Municipal Corporation of the City of Yellowknife; and

“**Classes of Property**” mean the classes of property for assessment within the City, as set out in Section 17 of the City’s Tax Administration By-law No. 4207, as amended.

4 POLICY

It is the practice of the City that, each year, City administration provides to City Council a proposal for the annual municipal tax levy by-law which sets out the mill rates for each of the Classes of Property. In order to determine such mill rates, the City administration shall follow this Policy, which sets out the tax ratios between the Classes of Property.

4.1 Tax Ratio Between Classes of Property

City administration shall ensure that the proposed annual municipal tax levy by-law that it drafts for consideration by City Council maintains the following mill rate ratios between the Classes of Property:

- a) Class 1, Residential: 1.00;
- b) Class 2, Multi Residential: 1.09;
- c) Class 3, Commercial and Industrial: 2.00;
- d) Class 4, Mining and Quarrying: 2.67;
- e) Class 5, High-density Parking: 1.24; and
- f) Class 6, Agricultural: 0.97.

4.2 No Fettering of Discretion

Nothing in this Policy should be read as being binding on City Council or fettering the ability of City Council to pass a municipal tax levy by-law based on considerations other than those in this Policy. Council may at anytime direct City Administration to prepare or recommend a municipal tax levy by-law which does not accord with this Policy.

5 EXCEPTIONS

Notwithstanding Section 4.1, in a General Assessment Year, City administration may recommend tax ratios that vary by up to plus or minus zero decimal fifteen (± 0.15) from those prescribed, where such variance is necessary to address substantial assessment changes, ensure tax stability, and/or mitigate significant shifts in the distribution of the municipal tax levy.

6 APPLICATION

This Policy applies to the proposed annual municipal tax levy by-law that City administration drafts for consideration by City Council.