

# **CITY OF WHITEHORSE**

## **BYLAW 2025-02**

A bylaw to levy property taxes for the year 2025

---

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 2025 shall be levied upon all taxable real property in the City of Whitehorse classified "agricultural" at the rate of 1.193 percent.
3. A general tax for the year 2025 shall be levied upon all taxable real property in the City of Whitehorse classified "non-residential" at the rate of 1.675 percent.
4. A general tax for the year 2025 shall be levied upon all taxable real property in the City of Whitehorse classified "residential" at the rate of 1.123 percent.
5. This bylaw shall be deemed to have been in full force and effect on January 1, 2025.

**FIRST and SECOND READING:** January 27, 2025

**THIRD READING and ADOPTION:** February 24, 2025

---

Kirk Cameron, Mayor

---

Corporate Services

**CITY OF WHITEHORSE**  
**BYLAW 2025-02**

**EXPLANATORY NOTES**

The attached bylaw sets out the 2024 property tax mill rates. The tables below show how the 2025 mill rates compare to the previous four years.

	2025	2024	2023	2022	2021
Agricultural	<b>1.193</b>	1.146	1.146	1.124	1.140
Non-Residential	<b>1.675</b>	1.628	1.628	1.606	1.622
Residential	<b>1.123</b>	1.076	1.076	1.054	1.070

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

Assessment	2025	2024	2023	2022	2021
Improvements	<b>\$190,771</b>	\$190,221	\$178,795	\$174,014	\$163,385
Land	<b>\$71,436</b>	\$71,480	\$71,995	\$73,680	\$74,374
Total Assessed Value	<b>\$262,202</b>	\$261,702	\$250,749	\$247,684	\$237,579
Tax Levy	<b>\$2,945</b>	\$2,815	\$2,699	\$2,611	\$2,544