

## Public Notice of Special Council Meeting (Yukon Municipal Act Section 206.02)

Pursuant to Yukon Municipal Act Section 206.02, a Special Council Meeting is hereby called for Tuesday, April 14, 2020. The meeting will take place in Council Chambers and the meeting will begin at 7:00 p.m.

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*In order to comply with territorial regulations to reduce the risk of COVID-19 virus transmission, Council Chambers is closed to the public, who are invited to attend through Zoom web or teleconferencing. Please visit the Village website ([www.hainesjunctionyukon.com](http://www.hainesjunctionyukon.com)) or call the Village Office (634-7100) for instructions.*  
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Village of Haines Junction  
Special Council Meeting  
7:00 p.m. April 14, 2020  
Council Chambers

### AGENDA

1. Call to Order
2. Acknowledgement of Champagne and Aishihik First Nations Traditional Territory
3. Adoption of Agenda
4. Declaration of Pecuniary Interest
5. Adoption of Minutes of Regular and Special Council Meetings
6. Proclamations
7. Delegations
8. Public Hearings and Public Input Sessions
9. Old Business
10. New Business
11. Bylaws – Reports, Readings and Adoption
  - a. Bylaw #363-20, 2020 Property Taxation Levy Bylaw – Third Reading
12. Correspondence
13. Council Reports and Notice of Motions
14. Questions from the Public
15. Motion to Close Meeting to the Public
16. Adjournment

The next Regular Council Meeting will take place at 7:00 p.m. on April 22, 2020, in Council Chambers.

**Report to Council  
Village of Haines Junction  
April 14, 2020**

**RE: COVID 19 ASSISTANCE TO BUSINESS AND INDIVIDUALS**

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**Recommendation**

That Council receive this report for information purposes.

*Be it resolved by the Council of the Village of Haines Junction that this report entitled Covid 19 Assistance to Business and individuals be received for information purposes.*

**Background**

Each year Council must adopt a Bylaw which sets the property tax levies for each property class for the current year.

Council has given two readings to Property Tax Bylaw No 362 -20 which increased the property tax levy by two percent (2%) which was the change in the Yukon Consumer Price Index for 2019.

At the April 8, 2020 Council Meeting, Council received a petition requesting that Council:

- Not raise property taxes in 2020 or also consider reducing tax rates;
- Work with the Yukon Government to extend the legislated property tax due dates; and,
- Not raise water and sewer rates for 2020.

Council decided to defer the Third Reading and adoption of the Property Tax Bylaw and requested staff provide more information for a Special Council Meeting to be held April 14, 2020.

Council also requested a letter supporting the deferment of property taxes be sent to the Minister of Community Service and that Council be provided with the names on the petition.

**Current Status:**

Staff have sent a letter to the Minister of Community Services requesting that the Government defer property taxes. Staff have also for a copy of the petition with the names attached so that we could provide it to Council.

**Analysis**

Staff have determined that the following types of relief are either in place or could be put into place:

- Tax Deferment Programs;
- Grants for Individuals;
- Grants for Businesses;

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- Business Loan Support; and,
- Municipal Grants.

**Tax Deferment Programs**

Senior Citizens may apply to have their property taxes deferred pursuant to the Seniors Property Tax Deferment Act.

The Village has been advised by government representatives that the Yukon Government is actively considering a program of tax deferment.

Canada has initiated a program in which businesses can defer GST payments until June 30, 2020.

Canada has also allowed individuals and businesses to defer paying income tax owed.

**Grants for Individuals**

Canada Emergency Relief Benefit

The Government of Canada has initiated the Canada Emergency Relief Benefit program for individuals who are affected by layoff. This program will provide to up to \$500 per week in benefit for up to sixteen (16) weeks.

**Grants for Business**

Yukon Business Relief Grant

The Yukon Government has created the Yukon Business Relief Grant which will provide relief to businesses suffering at least a thirty percent (30%) decline in gross revenue. The program will provide up to \$30,000 per month towards a business's fixed costs during the period March 22<sup>nd</sup> to May 23<sup>rd</sup>.

Business Support for Cancelled Events

The Yukon Government has created the Business Support for Cancelled Events which will provide relief to businesses suffering an irretrievable loss due to the cancellation of events that were planned to occur up to July 31<sup>st</sup>.

Yukon Paid Sick Leave Rebate

This program allows business and self-employed individuals to obtain a rebate of up to ten (10) days pay (max \$378.13) per employee for sick leave or for a fourteen (14) day isolation period.

Canada Emergency Wage Subsidy

Canada is in the process of creating a new program which will subsidize employer's payment of wages to employees. The amount that will be subsidized is seventy-five percent (75%) of wages paid up to a maximum of \$847 per week.

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Canada Ten Percent (10%) Wage Subsidy

This program allows Canada Controlled Private Corporations, non-profits and registered charities to receive a ten percent (10%) wage subsidy for the period March 18<sup>th</sup> to June 20<sup>th</sup>. The maximum claim is \$1,375 per employee and \$25,000 per employer.

**Business Loan Support**

Canada Emergency Business Account

This program will provide up to \$25 billion to financial institutions so that they can provide interest free loans to small business. The loans are guaranteed by the federal government.

Small and Medium-sized Enterprise Loan and Guarantee Program

This program will provide up to \$40 billion in lending, supported through Export Development Canada and Business Development Bank for guaranteed loans

**Municipal Grants**

Council could, by adopting bylaws, initiate a program of grants pursuant to the Yukon Municipal Act.

**Conclusion**

Council by receiving this report for information purposes will provide the community with a broader understanding of the various supports that are in place to support individuals and businesses during this epidemic.

Prepared by:

Dan Rodin CAO

**VILLAGE OF HAINES JUNCTION**

**BYLAW #363-20**

A Bylaw for the Village of Haines Junction to Levy Real Property Taxes for the Year 2020

WHEREAS, Sections 55 (2) of the Assessment and Taxation Act, being Chapter 13 of the Revised Statutes of the Yukon, 2002, states that each taxing authority other than the Commissioner in Executive Council shall, by bylaw made on or before April 15 in each year, levy taxes in accordance with this Act on all taxable real property that is in its jurisdiction; and

WHEREAS, Section 55 (3) (c) of the Assessment and Taxation Act, being Chapter 13 of the Revised Statutes of the Yukon, 2002 states that a taxing authority may, in respect of taxes levied under this section, establish different classes of real property, and vary the tax rate according to the class of real property to be taxed; and

WHEREAS, Sections 60 (1) of the Assessment and Taxation Act, being Chapter 13 of the Revised Statutes of the Yukon, 2002, states that except as provided by subsection (2), the minimum tax payable in any year under Section 55 is \$100 in respect of the total assessed value of any real property under subsection 13(7); and

WHEREAS, Sections 60 (2) of the Assessment and Taxation Act, being Chapter 13 of the Revised Statutes of the Yukon, 2002, states that a municipality may by bylaw provide for a different amount for the minimum tax payable under subsection (1) in respect of real property located in the municipality, and it may establish a minimum amount of tax for land on which there is no improvements that is different from the minimum amount of tax for other real property; and

THEREFORE, the Council for the Municipality of the Village of Haines Junction, in open meeting duly assembled, ENACTS AS FOLLOWS;

Short Title

1. This Bylaw shall be cited as the **2020 Property Taxation Levy Bylaw**

Taxation Rates

2. There shall be levied upon all taxable real property in the Municipality of the Village of Haines Junction, a general tax rate established as follows:
  - a. A tax rate for the year 2020 shall be levied upon the assessed value of all taxable real property which is Residential, of 1.377 (one point three seven) percent.
  - b. A tax rate for the year 2020 shall be levied upon the assessed value of all taxable real property which is Non-Residential, of 1.377 (one point three seven seven) percent.
  - c. A tax rate for the year 2020 shall be levied upon the assessed value of all taxable real property which is Agricultural Limited, of 1.091 (one point zero nine one) percent.
  - d. A tax rate for the year 2020 shall be levied upon the assessed value of all taxable real property which is Agricultural General, of 0.581 (zero point five eight one) percent.

Minimum Tax Levy

3. A minimum of \$357.00 (three hundred fifty-seven dollars) shall be applied to all properties described above when the percent rate applied to the assessed value will result in an amount less than or equal to the minimum rate.

Enactment

4. This Bylaw shall come into force and effect on the final passage thereof.

Read a first time on the 25<sup>th</sup> day of March, 2020.

Read a second time on the 25<sup>th</sup> day of March, 2020.

Read a third time and adopted on the \_\_\_\_ day of \_\_\_\_\_, 2020.

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Thomas Eckervogt, Mayor

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Dan Rodin, Chief Administrative Officer