



Village of Carmacks  
P.O. Box 113  
Carmacks, YT Y0B 1C0

## **Special Meeting Agenda 25-S03**

### **Special Meeting of the Council of the Village of Carmacks, Yukon**

To be held at the Council Chambers or via Zoom

**Date:** Tuesday, April 8, 2025,      **Time:** 07:00 PM

**Zoom Info:** Meeting ID: 719 907 0780      Passcode: 643780

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#### **1. CALL TO ORDER**

#### **2. APPROVAL OF AGENDA**

- Motion to adopt the agenda.

#### **3. ACTION ITEMS**

**3.1 316-28 Rates of Taxation 2025** (Third Reading)

**3.2 318-25 Annual Operating Budget Bylaw 2025** (Third Reading)

**3.3 319-25 VOC Annual Capital Budget 2025** (Third Reading)

#### **4. ADJOURNMENT**

- Motion to adjourn.



## Village of Carmacks

### By-law 316-25

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A BY-LAW OF THE VILLAGE OF CARMACKS IN THE YUKON TERRITORY TO AUTHORIZE THE RATES OF TAXATION IMPOSED FOR THE YEAR 2025.

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

**WHEREAS** the rates hereinafter set out are deemed necessary to provide the revenue amounts required for the estimated expenditures of the Village;

**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**, by virtue of the authority conferred upon it by Section 246 of the Municipal Act, being Chapter 154 of the Revised Statutes of the Yukon 2002 and amendments thereto, the Council of the Village of Carmacks enacts as follows:

**1.0 Citation of Bylaw**

1.1 This bylaw may be cited as the "**2025 Property Tax Bylaw**"

**2 Purpose and Application**

2.1 The intent of this bylaw is to establish the taxing regime for all properties within the administrative boundaries of the Village of Carmacks.

**3 Definitions**

3.1 In this Bylaw, the following terms or phrases shall be interpreted as follows:

"Residential" means all classes of real property used primarily for residential use, other than Country Residential, and are designated on the assessment roll as RS1, RS2, RCM, RMH, OSP, or RSM.

"Non-residential/Commercial/Industrial/Government" means all classes of real property used primarily for commercial, industrial and public purposes and are designated on the assessment roll as CMC, CMH, CML, CMS, INS, MHI, MSI, PRC, or QRY.

"Country Residential" means all classes of real property designated on the assessment roll as REC or RSC.

"Unimproved/Speculative/Vacant" means all real property under any of the above designations on which there are no improvements assessed or development permitting timelines have elapsed without completion.

"Assessment Roll" means the current Village of Carmacks Assessment Roll.

"Total Assessment" means the combined total of the assessed value of land and improvements for real property as listed on the tax roll.

**4 General Operation of the Bylaw**

- 4.1 There shall be levied upon all taxable Residential (primarily Urban Residential) real property in the Village of Carmacks, a general tax for 2025 at the rate of 1.5 percent of the total assessment.
- 4.2 There shall be levied upon all taxable Non-residential/Commercial/Industrial/Government real property within the Village of Carmacks a general tax for 2025 at the rate of 1.87 percent of the total assessment.
- 4.3 There shall be levied upon all taxable Country Residential real property in the Village of Carmacks a general tax for 2025 at the rate of 1.45 percent of the total assessment.
- 4.4 There shall be levied upon all taxable Unimproved/Speculative/Vacant real property within the Village of Carmacks a general tax for 2025 at the rate of 2.00 percent of the total assessment.
- 4.5 As provided for under Section 60(2) of the Act, a minimum tax shall be applied when the percent rate applicable under Sections 3, 4, or 5 results in an amount less than the minimum tax of:
  - four hundred dollars (\$400) for all taxable Residential and Non-Residential/Commercial real properties; or,
  - three hundred and fifty dollars (\$350) for all other taxable Unimproved/Speculative/Vacant real properties.
- 4.6 If any section, sub-section, sentence, clause, or phrase of this Bylaw is for any reason held invalid, the validity of the remaining sections of the Bylaw shall not be affected by the decision.

This by-law shall come into force and effect upon the final passing thereof.

By-law 300-24 is hereby repealed.

Read a first time this 18<sup>th</sup> day of March, 2025

Read a second time this 18<sup>th</sup> day of March, 2025

Read a third time and passed this \_\_\_\_ day of \_\_\_\_\_, 2025

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Justin Lachance, Mayor

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Chantal Pelletier, CAO



Village of Carmacks

By-Law 318-25

**A BY-LAW OF THE VILLAGE OF CARMACKS IN THE YUKON TERRITORY TO PROVIDE FOR THE ADOPTION OF THE 2025 ANNUAL OPERATING BUDGET.**

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**WHEREAS** Section 238 (1) and (2) of the Municipal Act 2002, being Chapter 154 of the Revised Statutes of the Yukon and amendments thereto, requires Council to have prepared and adopted an Annual Operational Budget, and

**WHEREAS** Section 239 (1) of the Municipal Act 2002, being Chapter 154 of the Revised Statutes of the Yukon and amendments thereto, requires that no expenditure shall be made that is not provided for in the Annual Operational Budget, as adopted or amended by Council;

**WHEREAS** Section 13 (3) of the Municipal Finance and Community Grants Act 2002, being chapter 155 of the Revised Statutes of Yukon and amendments thereto, allows Council to decide allocation of the comprehensive grant required, for a specified fiscal year, to be spent on infrastructure projects and operation and maintenance expenses.

**NOW THEREFORE** the Council of the Village of Carmacks in an open meeting duly assembled enacts as follows:

**1. SHORT TITLE**

This by-law shall be known as the Annual Operating Budget By-law 2025; and

**2. BUDGET ATTACHED**

The Budget attached hereto as Schedule "A", and forming part of this By-law are hereby adopted

**3. COMPREHENSIVE GRANT ALLOCATION**

The allocation for the comprehensive grant for the 2025 budget shall be 95.75% for operational activities and 4.25% for capital reserves.

**4. ENACTMENT**

This by-law shall come into force and effect upon the final passing thereof.



**ENACTMENT**

This **by-law** shall come into force and effect upon the final passing thereof.

By-law 297-24 is hereby repealed.

**Read a first time this 18<sup>th</sup> day of March, 2025.**

**Read a second time this 1<sup>st</sup> of April, 2025.**

**Read a third time this \_\_\_\_ of April, 2025.**

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**Mayor Justine Lachance**

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**CAO Chantal Pelletier**



## Schedule "A"

Description	2024 BUDGET	2024 Actual	2025 Budget
<b>Revenues</b>			
Tax Revenues	552,236.35	659,881.94	659,000.00
General Revenues	823,500.00	440,415.49	668,500.00
Conditional Transfers/Grants	1,599,268.60	816,555.52	1,254,399.65
Unconditional CMG	1,634,886.00	1,634,886.00	1,944,125.00
Transfer from Reserves – Capital & Operational	379,809.05	337,623.35	212,034.35
<b>Total Revenues</b>	<b>4,789,700.00</b>	<b>3,889,362.30</b>	<b>4,738,059.00</b>
<b>Expenditures</b>			
Administration	654,500.00	487,891.42	570,300.00
Administration Building	55,850.00	38,584.40	33,800.00
Council	135,300.00	137,214.39	158,650.00
Duplex	16,000.00	12,661.66	15,200.00
Environmental Health	321,000.00	248,674.37	
Fire Department	217,350.00	251,888.09	236,350.00
Maintenance	720,750.00	719,797.15	1,044,100.00
Recreation Centre	780,750.00	674,392.87	809,750.00
Pool			126,509.00
Arena	537,600.00	448,158.91	509,400.00
Visitor Services	67,400.00	53,543.52	68,300.00
Bylaw			146,200.00
<b>Total Operations</b>	<b>3,512,200.00</b>	<b>3,072,806.78</b>	<b>3,718,559.00</b>
Capital Expenditures	1,277,500.00	816,555.52	1,019,500.00
Transfer to/from			
<b>Total Expenditures</b>	<b>4,789,700.00</b>	<b>3,889,362.30</b>	<b>4,738,059.00</b>



**Village of Carmacks  
By-Law 319-25**

**A BY-LAW OF THE VILLAGE OF CARMACKS IN THE YUKON TERRITORY TO PROVIDE FOR THE  
ADOPTION OF THE 3 YEAR ANNUAL CAPITAL EXPENDITURE PROGRAM.**

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**WHEREAS** Section 238(2) of the Municipal Act, being Chapter 154 of the Revised Statutes of the Yukon 2002 and amendments thereto, requires Council to have prepared the annual capital budget for the current year and the Capital Expenditure Program for the next three financial years;

**WHEREAS** Section 13 (3) of the Municipal Finance and Community Grants Act 2002, being chapter 155 of the Revised Statutes of Yukon and amendments thereto, allows Council to decide allocation of the comprehensive grant required, for a specified fiscal year, to be spent on infrastructure projects and operation and maintenance expenses.

**NOW THEREFORE** the Council of the Village of Carmacks in an open meeting duly assembled enacts as follows:

1. SHORT TITLE

This by-law shall be known as the ' **2025 Capital Expenditure 3-Year Program By-law** '; and

2. BUDGET ATTACHED

The budget attached hereto as Schedule "A", and forming part of this by-law in the total amount, showing estimates of the expenditure of funds for Capital Projects for each year of the program commencing in 2025 are hereby adopted; and

3. COMPREHENSIVE GRANT ALLOCATION

The allocation for the comprehensive grant for the 2024 budget shall be 95.75% for operational activities and 4.25% for capital reserves; and

**ENACTMENT**

This **by-law** shall come into force and effect upon the final passing thereof.

By-law 298-24 is hereby repealed.

**Read for the first time this 1<sup>st</sup> day of April 2025**

**Read for a second time this 1<sup>st</sup> day of April 2025**

**Read for a third time this \_\_\_\_ day of April, 2025**

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Mayor Justin Lachance

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CAO Chantal Pelletier



**Village of Carmacks  
By-Law 319-25**

**Schedule "A"**

	Department		2025	2026	2027
5511	Administration	Furniture	5,000.00	5,000.00	5,000.00
5512		Technology/Computer Upgrade	5,000.00	10,000.00	
		Village Hub - Project Workplan	20,000.00	0.00	
		Security Server			5,000.00
<b>Total</b>			<b>30,000.00</b>	<b>15,000.00</b>	<b>10,000.00</b>
		<b>Roof Upgrades</b>	<b>75,000.00</b>		
5513	Admin Bldg	Flooring/Upgrades (Main Floor)		15,000.00	
		GIS Council Mapping	7,500.00		
<b>Total</b>			<b>82,500.00</b>	<b>15,000.00</b>	
5514	Duplex	Foundation/Bachelor Upgrades		75,000.00	
		Fence Gates/Backyard		5,000.00	
<b>Total</b>			<b>0.00</b>	<b>80,000.00</b>	
		Garbage & Recycling Collection			485,000.00
5544	Enviro Health	Cemetery	50,000.00	0.00	
		Landfill - Upgrades w/ wood chipper	180,000.00	0.00	
		Landfill - Pit expansion		100,000.00	
<b>Total</b>			<b>230,000.00</b>	<b>100,000.00</b>	<b>485,000.00</b>
5522	Protective Services	FireTruck	0.00	700,000.00	
		Rescue Truck	0.00		
		Rescue Equipment/New Gear	25,000.00	25,000.00	25,000.00
		new Firehall Furniture/Shelving	0.00	0.00	
		Security Cameras	3,000.00		
<b>Total</b>			<b>28,000.00</b>	<b>725,000.00</b>	<b>25,000.00</b>
		Fleet - Heavy Duty	80,000.00		
5562	Public Works	Streetlights (10 light expansion plan)	45,000.00		
		Stormwater System	10,000.00		
		Heavy Duty Fleet Accessories	25,000.00	25,000.00	25,000.00
		AFO Greenspace Equipment	10,000.00		
<b>Total</b>			<b>170,000.00</b>	<b>25,000.00</b>	
5553	Parks	Tew Park Phase 3/Voluntourism		25,000.00	
		Boardwalk Extension/Maintenance		25,000.00	
		Playground Equipment	25,000.00		
<b>Total</b>			<b>25,000.00</b>	<b>50,000.00</b>	
5552	Recreation Center	Aquatic Center Application	0.00	0.00	
		Aquatic Center Redevelopment	289,000.00	0.00	
		CCTV Upgrades	15,000.00	0.00	
		Arena Equipment/Paint	100,000.00	0.00	
		Facility PA System		50,000.00	
<b>Total</b>			<b>404,000.00</b>	<b>50,000.00</b>	
5574	VIC/Ec Dev	Telegraph Office	50,000.00	0.00	
		Heritage Buildings	0.00	0.00	100,000.00
<b>Total</b>			<b>50,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>Cumulative Total</b>			<b>1,019,500.00</b>	<b>1,060,000.00</b>	<b>620,000.00</b>





## **Village of Carmacks By-Law 319-25**

### Major Capital Budget Plan Scope of Work – 2025:

1. Main municipal building requires the roof to be re-done with either shingles or tin due to end of life. Current gutters are broken and need to be replaced and the shingles are rotten.
2. Cemetery archaeology work needs to be completed in order for the final plots to become available.
3. Landfill cell development from the Tetra Tech, Carmacks Solid Waste Management Plan 2023 – 2033 highly recommended a wood chipper to decrease amount of clean construction material and shrub/grubbing. Chips can be used as a compost filler or mulch for trails.
4. Public Works is due for a heavy duty truck for their fleet management as all their vehicles are minimum 10 years old.
5. Aquatic Centre redevelopment – previously approved with work completion estimated June 2, 2025.

### Major Capital Budget Plan Scope of Work – 2026/2027:

1. Duplex foundation work and bachelor upgrades.
2. Garbage truck to start a VoC collection program
3. New fire truck for the new fire hall.
4. Recreation Centre PA system.
5. Heritage buildings joint funding for upgrades, renos, or re-builds.