



ADMINISTRATION REPORT TO COUNCIL

DATE: December 4, 2017
TO: Barry Elliott, Chief Administrative Officer
FROM: Michele Sorensen, Assistant to the CAO
SUBJECT: Tax Enforcement

Recommendation:

That Council authorize Administration to make application to the Provincial Mediation Board to acquire title properties 143331869, 145816588, 116272380, 113806177, and 110403672.

Problem Statement / Opportunity:

The following properties are in the tax enforcement process due to unpaid 2015 property taxes.

| Roll Number | Legal Description | | | Ext. | Title # |
|-------------|-------------------|-------|-----------|------|-----------|
| | Lot | Block | Plan | | |
| 494914800 | 1 | 17 | 75PA08625 | 19 | 143331869 |
| 495007150 | 9 | 12 | 101621540 | 19 | 145816588 |
| 495009350 | 17 | 9 | 101621359 | 47 | 116272380 |
| 514804200 | 13 | 2 | 101612438 | 5 | 113806177 |
| 514902250 | 7 | 1 | BV 1944 | 0 | 110403672 |

Key Issues:

Tax liens were registered on June 21, 2016 and 6 month notices issued January 26, 2017. Property tax arrears remain outstanding.

Rationale:

The Tax Enforcement Act requires municipalities to enforce property tax collection as follows:

- Property tax arrears may paid at any time during the following process:
- Tax Lien registered;
- 6-Month Notice issued;
- Application made to Provincial Mediation Board for Consent to Acquire Title;
- Provincial Mediation Board issues Consent to Acquire Title;
- 30-Day Final Notice issued;
- Town acquires title to the property
- If Town acquires Title, property must be offered for sale within one (1) year of acquiring title.

Communication Strategy:

When application is made to the Provincial Mediation Board, the Board contacts the property owner(s) to work together to develop a payment plan acceptable to both parties.

Alternatives to the Recommendation:

The tax enforcement process is legislated by the Province of Saskatchewan therefore there are no alternatives to the recommendation.

Time Frame:

Application will be made once approval is received from Council. The Provincial Mediation Board works with the taxpayer to develop a repayment timeline.

Respectfully submitted,



Michele Sorensen
Assistant to the CAO

Reviewed and Concurred:



Barry Elliott, CAO