

To: Mayor and Members of Council

April 18, 2011

Re: List of Lands in Arrears

Background

Each year your Administration encounters situations where residents have fallen behind in payment of their taxes. In cases like this *The Tax Enforcement Act* prescribes a process that protects the Town's interests by enabling Council to undertake steps to acquire title to land in settlement of unpaid taxes.

The purpose of this report is to present the list of properties that are in tax arrears.

Discussion

The process of tax enforcement encompasses a number of interrelated steps which are separate and distinct. The preliminary steps protect the municipality's interest in the land leading up to the point where the Town would acquire title to the property in settlement of unpaid taxes.

The Tax Enforcement Act allows for tax lien proceedings to commence when taxes are in arrears after December 31st of each year. The first step in the proceedings requires the Administration to submit to the "head of Council", (Mayor), a list of those properties that are in arrears which includes:

- Assessment Number
- Legal Land Description
- Title Number
- Amount of Arrears

Schedule "A" attached hereto provides a list of properties that are in arrears of taxes. (It should be noted that Council may exercise discretionary authority to exclude properties from the tax enforcement list if arrears are less than ½ of the previous year's levy). There are 17 properties on schedule "A" that are less than ½ of the previous year's levy.

The next step in the tax enforcement process is to advertise the list, with letters to property owners, stating that the tax arrears including advertising costs must be paid within 60 clear days or a tax lien will be registered against the property. The list is to be published in a newspaper that is distributed within the municipality. A copy of the list must also be posted in the treasurer's office for a period of 60 clear calendar days.

The list of property tax in arrears for the 2010 tax year represents a value of \$63,871.83. This amount does not include properties with a tax lien registered against the property.

Budget Implications

There will be advertising costs to advertise the list, however the costs will be applied to the properties.

Conclusion

It is important that procedures prescribed in *The Tax Enforcement Act* are strictly followed in order to protect the rights of both property owners and the municipalities. It is proposed that Council adopt resolutions to accept the list of properties that are in tax arrears as listed in Schedule "A". These actions are necessary to enable the Administration to advance the tax collection process against those properties that have unpaid taxes.

Recommendation

Your Administration recommends that Council pass the following motion:

THAT the properties with less than half the previous year's levy be removed from the List of Lands in Arrears;

AND THAT the List of Lands in Arrears be advertised.

Respectfully submitted,



Shauna Bzdel

Town Manager

FORM 1
(Section 3)

List of Lands in Arrears

Name of Municipality: Town of White City

PROVINCE OF SASKATCHEWAN

List of lands with arrears of taxes as at

Month: April

Date: April 18, 2011 Section 3(1) of *The Tax Enforcement Act*.

DESCRIPTION OF PROPERTY							
Assessment Number	Part of Lot	Lot	Blk.	Plan		Title Number	Total Arrears
	Part of Section	Sec.	Twp.	Rge	Meridian		
505011500-01			B	76R05619		139514597	4,201.08
495203350-01		08	11	101909189		138261359	41.49
525041750-01		08	32	101918909		138998042	4,258.08
525020200-01		05	26	101853750		137357848	1,622.44
525031900-01		25	28	101919450		138094555	5,122.73
505003300-01		F	02	FP1902		140211548	1,248.13
525040050-01		02	31	101918909		139445602	87.01
525031600-01		19	28	101919450		138132839	100.48
525035900-01		17	30	101919450		139732005	87.58
515200300-01		06	10	101879433		132301369	169.09
505010400-01		10	03	76R05619		104419818	5,642.95
515211350-01		09	08	101857855		134782498	4,299.22
505013600-01		05	03	78R34213		104419155	1,970.24
505013550-01		04	03	78R34213		135914744	4,483.15
525031700-01		21	28	101919450		138929541	214.65
525040900-01		19	31	101918909		139152326	3,284.66
495203250-01		06	11	101909189		138797162	948.54
495203400-01		09	11	101909189		134090186	3,136.96
495200550-01		11	10	101909189		136796552	439.63
525042050-01		14	32	101918909		139474479	50.07
515107700-01		71	15	101957474		139524251	975.68
505005900-01		13	04	74R15542		104750692	292.29
495203100-01		03	11	101909189		136383352	989.37
505011150-01		04	05	76R05619		132374897	2,015.53
505009550-01		10	02	76R05619		130457842	64.71
525036050-01		20	30	101919450		138129723	4,949.29
525035550-01		10	30	101919450		135994630	3,382.90
525030100-01		03	27	101919450		139090978	3,884.52
495200600-01		12	10	101909189		135876921	348.43
525031050-01		08	28	101919450		135831304	1,036.66
525033800-01		35	29	101919450		136444440	989.37
525034250-01		44	29	101919450		136444451	990.62
525034400-01		47	29	101919450		136444473	976.90
525041100-01		23	31	101918909		136444495	980.87
525032200-01		03	29	101919450		135133387	29.49
505004400-01		03	03	FN1033		104749982	537.63
515203600-01		12	12	101879433		134411004	.19
505002950-01		05	01	FN1033		130676070	4.69
515107750-01		72	15	101957474		138997760	14.42
525030400-01		09	27	101919450		139671153	.09

SEAL

Submitted to the head of the council
this 18th day of
April, 2011

Treasurer