

TOWN OF IRRICANA
Minutes of the Special Meeting of Council held
November 26 2014
Town of Irricana Council Chambers
(Irricana Centennial Centre 222 - 2 Street)

ATTENDANCE

Mayor: Valerie Squires
Deputy Mayor: Dennis Tracz
Councillors: Kim Schmaltz, Laura Thiessen
Staff: Geoff Stephenson, Interim CAO

Regrets: Councillor Lora Peterson

CALL TO ORDER

The meeting was called to order at 7:00 p.m.

AGENDA

- (i) Adopt Agenda

347:14 Moved by Deputy Mayor Dennis Tracz to adopt the agenda as presented.

CARRIED

PRESENTATIONS

MINUTES

COMMITTEE REPORTS

OLD BUSINESS

NEW BUSINESS

- (i) Benefits Provider

Benefits options were outlined by the CAO.

348:14 Moved by Councillor Kim Schmaltz to take option "2" as recommended.

CARRIED

- (ii) Ministerial Order L:157/14

Presentation by CAO provided an outline of the inquiry from Municipal Affairs into errors in educational tax requisitions. It was also explained the Staff then reviewed the entire process in terms of possible errors that were found dating back to 2011.

Town of Irricana Tax Rate Bylaw

	2011	2012	2013	2014
Amount per bylaw.	881,481	853,654	1,007,638	1,079,891
Tax reported in the year. (not including special Levies)	907,725*	878,907*	1,034,927**	1,085,723**
Difference	-26,244	-25,253	-27,289	-5,832
	Spread across all properties	Spread across all properties	Spread across all properties	Not evenly spread

*Verified by Auditors and Municipal Affairs

** only verified by Auditors, but was \$1,037,369 less other adjustments by our auditors

As per our TAX CLERK: no supplemental billing in 2013

An outline of taxes levied annually per bylaw, the taxes collected as well as explicit examples from the 2014 bylaw where \$1,079,891 was to be raised by taxes and in \$1,050,160 was part of the tax rate calculation with the balance for minimum tax charges. The CAO explained issues from past years would be beyond the appeal period to have re-billed.

The example was extended to show in 2013 \$1,007,637.18 was raised by taxation and \$1,007,638 was used in the tax rates but not taking into account the minimum tax administrative charge. In each case there was a discovery of a lack of supplemental taxes and the overage was a result of the minimum charge not being disclosed or counted in the calculation.

A summary was presented showing figures from the audited financial statements and submitted reports to municipal affairs. In the years 2011 through 2013 the over charges were spread evenly amongst the properties however in 2014 the amount was not applied evenly.

The CAO also reviewed errors in the education taxes as per 2011 and 2014 which resulted in overpayments for those supporting public education and an underpayment for those supporting the separate school board. Issues such as ethics, policy and training were provided.

Summaries of amounts owing were presented showing the 2014 discrepancy including over 400 properties were averaging an \$11 refund but some properties were in extreme situations of \$250 owing or two properties owed refunds of over \$500.

Recommendations on collections and billing were presented to write off small amounts (Under \$2), add items to the current bills but stop interest for those not in arrears and issue refunds for those with a net impact of over \$50 overpaid.

Questions from Council:

Councillor Laura Thiessen: questioned regarding amounts charged and information and disclosure.
Deputy Mayor Dennis Tracz: questioned the status of controls.

The CAO relayed the offer from Municipal Affairs to review the bylaw each year, however training and strengthened controls are needed. The CAO also added while the amounts are fully disclosed but not reported in one area, overall the taxes need to be reconciled prior to billing.

349:14 Moved by Deputy Mayor Dennis Tracz, in addition to rebilling taxes with write-offs of \$2.00 and refunds in excess of \$50 council hereby recommends the changes by staff and to document and implement effective control procedures in preventing errors and ensure staff are trained in these procedures prior to the billing of annual taxes.

CARRIED

350:14 Moved by Councillor Laura Thiessen that Bylaw 10:2014, a Bylaw to amend the 2014 tax rate bylaw, be read for a first time.

CARRIED

351:14 Moved by Deputy Mayor Dennis Tracz that Bylaw 10:2014, a Bylaw to amend the 2014 tax rate bylaw, be read for a second time.

CARRIED

352:14 Moved by Councillor Kim Schmaltz that council give unanimous consent to a third reading of Bylaw 10:2014.

CARRIED

353:14 Moved by Mayor Valerie Squires that Bylaw 10:2014, a Bylaw to amend the 2014 tax rate bylaw, be read for a third and final time.

CARRIED

Deputy Mayor Dennis Tracz thanked staff for efforts in correcting the matter.

(iii) New CAO effective December 15, 2014

Mayor Valerie Squires, announced that council has entered into an agreement with Robert Jorgensen to assume the position as the CAO for the Town of Irricana effective December 15.

354:14 Moved by Mayor Valerie Squires to remove Geoff Stephenson as Interim CAO as of December 14, 2014.

CARRIED

355:14 Moved by Mayor Valerie Squires to appoint Robert Jorgensen CAO as of December 15, 2014 as per bylaw 09:2014.

CARRIED

I. COMMUNICATION / INFORMATION

J. FOLLOW-UP/ACTION & STATUS

**Mayor Squires called for a recess at 7:38
Recess ending at 7:51**

K. PUBLIC INPUT

- (i) Please fill in the question sheets with all information fields completed. Your questions will be answered by the appropriate person.

Questions provided were as follows:

Can it be possible to make the council entrance accessible:
How can citizens ensure our taxes are correct:
Who is Robert Jorgensen? What are his credentials:

CAO apologized for the situation
CAO reiterated the need for education
Mayor and CAO provided generalized outline of his background. Mayor added he is intending to relocate to the area.

When was bylaw 9:2014 passed
How many homes are affected by new tax bylaw

It was noted October 6, 2014
CAO reviewed numbers from the presentation.

Was there consistency before 2011 in the tax bylaw


CAO noted that in 2010 there was no issues reported.

ADJOURN

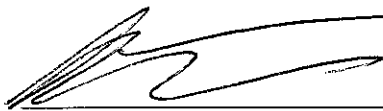
- (i) Adjournment

356:14 Moved by Mayor Squires to adjourn the meeting at 7:59 pm.

CARRIED



Mayor



Chief Administrative Officer