

**TOWN OF IRRICANA
AGENDA
REGULAR MEETING OF COUNCIL
Date: November 02, 2020; Time: 7:00 P.M.
Location: Irricana Community Hall**

- A. CALL TO ORDER**
- B. ATTENDANCE**
- C. AGENDA**
- D. PRESENTATIONS**
 - 1.
- E. MINUTES**
 - 1. Minutes from October 19, 2020 Council meeting
- F. CORRESPONDENCE FROM PREVIOUS MEETING**
- G. COMMITTEE REPORTS**
 - 1. CAO Report
- H. OLD BUSINESS**
- I. NEW BUSINESS**
 - 1. RFD – Cancel Minimum Tax for Roll 15250
 - 2. RFD – Tax Recovery – Tax Auction March 27, 2021
 - 3. Ag Society
 - 4. Covid Update
 - 5. Remembrance Day
- J. COMMUNICATION / INFORMATION**
 - 1. Cheque Listing
- K. FOLLOW-UP/ACTION & STATUS**
- L. PUBLIC INPUT**
 - 1. Please fill in the question sheets with all information fields completed.
Your questions will be answered by the appropriate person.
- M. CLOSED SESSION**

N. ADJOURN.

O. NEXT MEETING(S):
November 16, 2020



Chief Administrative Officer Report
Review of October 20th to November 2, 2020

Public Works

Water/Sewer:

Roadways/Sidewalks:

Parks & Recreation

Community Facilities:

Development & Planning

Economic Development & Tourism

FINANCE

Utilities:

- Outstanding Utilities = \$49,826 (Arrears)
- Reminder Letters sent out to all outstanding Utility Accounts as per Bylaw 04:2016
- Water Reads for the Sept/Oct Billing Cycle completed with Bills going out this week.
- Recycling Information Insert to accompany Bills on the Acceptable and Not-Acceptable items, with a reference to an informative website which provides a more extensive listing.

Taxes:

- Outstanding Taxes = \$207,272
- The next penalty date is January 1, 2021 at 1% of total outstanding.

CURRENT ACCOUNTS			
Account Name	Number	Currency	Available Balance
Business Account	763-00930096124	CAD	
SAVINGS ACCOUNTS		TOTAL	
T Bill Savings Account (MSI)	763-00052891900	CAD	
T Bill Savings Account (Land sale)	763-00136240202	CAD	
T Bill Savings Account (BMTG)	763-00136240203	CAD	
		TOTAL	

Ted Coffey
 CAO Irricana

TOWN OF IRRICANA
Minutes of the Regular Meeting of Council held
October 19, 2020
Temporarily Relocated to:
(Irricana Community Hall: 300 – 1st Street)

ATTENDANCE

Mayor: Frank Friesen
Deputy Mayor: Kim Schmaltz
Councillors: Debbie Day, Tracy Shields, Jim Bryson
CAO: Ted Coffey

CALL TO ORDER

The meeting was called to order by Mayor Friesen at 7:00 pm.

AGENDA

- (i) Adopt Agenda
185:20 Moved by Councillor Shields to adopt the Agenda as presented.
CARRIED

MINUTES

- (i) Minutes of the Regular Meeting of Council of October 5, 2020
186:20 Moved by Councillor Bryson to accept the Minutes of the Regular Meeting of October 5, 2020 with the following amendment:
Motion 178:20, add “to remove Rockyview Handibus”
CARRIED

PRESENTATIONS

- (i) RCMP – Cpl Leif Svendsen

CORRESPONDENCE FROM PREVIOUS MEETING

- (i)

COMMITTEE REPORTS

- (i) CAO Report
187:20 Moved by Councillor Day to accept the CAO Report as presented.
CARRIED

OLD BUSINESS

- (i) None

NEW BUSINESS

- (i) RFD – Library Board
188:20 Moved by Councillor Shields to approve Bob Anderson, Shannon Simmons, Nathaniel Fleming, Mavis Hallman and Megan Dornstauder to be reappointed to the Town of Irricana and Rural Library Board for a three year term to expire October 31, 2023.
CARRIED

- (ii) Remembrance Day
Discussion only

COMMUNICATION/INFORMATION

- (I) Cheque Listing
189:20 Moved by Councilor Bryson to accept the Cheque Listing as presented.
CARRIED

FOLLOW-UP/ACTION & STATUS

PUBLIC INPUT

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

Mayor Friesen called for a 5 minute break at 7:29 pm
Mayor Friesen reconvened the meeting at 7:36 pm
Questions were presented to Council

CLOSED SESSION

I, Mayor Friesen, move that Council go into Closed Session at 7:45 pm to discuss items of which disclosure may be harmful to the personal privacy of an employee as per Section 17(2) of the FOIP Act.

- (i) Closed to Public
190:20 Moved by Mayor Friesen to go into Closed Session at 7:45 pm.

- (ii) Open to Public
191:20 Moved by Mayor Friesen to reconvene to the Public Portion of the meeting at 8:35 pm

ADJOURN

- (i) Adjournment
192:20 Moved by Mayor Friesen to adjourn the meeting at 8:36 pm.

Mayor Frank Friesen

Ted Coffey
Chief Administrative Officer

Request for Decision

To: Mayor Friesen and Council

From: Ted Coffey CAO

Date: November 2, 2020

Subject: Tax Recovery – Tax Auction March 27, 2021

CORRELATION TO STRATEGIC PLAN OR POLICY: Municipal Government Act (MGA) (Section 418) (Section 419)

KEY ISSUES AND BACKGROUND:

Section 418 of the MGA provides for the recovery and collection of Property Taxes through the Tax Auction process, once a property has been registered on the Tax Arrears List, and remains in arrears.

Currently, there are two properties that meet the requirements for this step in Tax Recovery. Unless an Agreement for the payment of tax arrears is reached between the Municipality and the Landowner, the Municipality must offer the parcel for sale at a Public Auction. This must be conducted no later than March 31, 2021.

Letters and Notifications have been sent to each owner since 2018, and recently, the registered Encumbrances on the Certificate of Title, advising each of the situation, with no response or full payment of the arrears. Therefore, the next step is to conduct a Tax Auction.

Section 419 of the MGA states that Council must establish a Reserve Selling Price and any terms and conditions that apply to the sale. The Reserve Selling Price is to be *‘set at a level that is as close as reasonably possible to the market value of the parcel, and the municipality may acquire the services of an independent professional’* to assist in establishing this.

In order to provide Council with current property values, the Town has requested an updated Market Evaluation be conducted for each of the two properties, through a local Realtor. The Report has established the following, for each of the two properties:

Tax Roll #400, Block 1, Lots 6-11, Plan 5087W
Market Value: Between \$244,800 and \$249,700

Tax Roll #40000 Block 27, Lot 13, Plan 9811544
Market Value: Between \$304,500 and \$309,500

In order to follow the required advertising and notification dates and deadlines, the date of Saturday, March 27, 2021 has been set for the Public Auction of these two properties.

BENEFITS:

1. Complying with legislation as set out in the Municipal Government Act
2. To provide a means in which the Municipality collects property taxes levied.
3. For the Municipality to maintain its fiscal health, through tax recovery

DISADVANTAGES:

None

ALTERNATIVES:

1. The date for a Public Tax Auction is set for Saturday, March 27, 2021, with Council establishing a Reserve Bid, as determined by the current Market Evaluation completed.
Tax Roll #400, Block 1, Lots 6-11, Plan 5087W Reserve Bid = \$249,700
Tax Roll #40000, Block 27, Lot 13, Plan 9811544 Reserve Bid = \$309,500
2. That Council establish any terms and conditions of the sale.
3. That the Municipality enter into a Tax Payment Agreement as outlined under Section 418(4) of the MGA.

IMPLICATION ON FINANCES:

1. Tax dollars are required to be collected to sustain all Municipal operations.

RECOMMENDATION:

The Public Auction date has been set for Saturday, March 27, 2021, which will allow sufficient time for administration to adhere to the advertising requirements as set out in the MGA, and that Council accept the recommended reserve bids and conditions of sale.

Suggested Conditions of Sale:

- 1) full payment on day of auction for the parcel paid by cash or certified cheque; or
- 2) partial payment on the day of the auction with full payment to be made within 30 days following the auction; or
- 3) partial payment on the day of the auction with full payment to be made within 60 days following the auction.

RECOMMENDED MOTION:

That the date of Saturday, March 27, 2021 is set for the Public Auction of two individual properties, with Conditions of Sale being full payment on day of Auction for the parcel purchased, payable by cash or certified cheque, and a Reserved Bid for each of the following properties, as noted below:

Tax Roll #400

Block 1, Lots 6-11, Plan 5087W

Reserved Bid = \$249,700

Tax Roll #40000

Block 27, Lot 13, Plan 9811544

Reserve Bid = \$309,500

Request for Decision

To: Mayor Frank Friesen and Council

From: Ted Coffey - CAO

Date: November 2, 2020

Subject: Tax Roll 15250 – Cancel 2020 Minimum Tax

DECISION: To comply with the MGA under the Tax Recovery process for Municipal Acquisition of Land.

CORRELATION TO STRATEGIC PLAN OR POLICY: Municipal Government Act, Section 347 (1); Section 424, Section 425

KEY ISSUES AND BACKGROUND:

Under the MGA, Section 347(1) only Council may cancel, reduce, refund or defer taxes.

The Town has received a request from a property owner to waive the 2020 minimum tax portion, which was applied as per Tax Bylaw 01:2020, Section (2).

A portion of this property is within the boundaries of Irricana, which, until 2014, was Assessed as Taxable Farmland, with the minimum tax being applied.

In 2014, the property owner approached Council with a request to waive the minimum tax. A Motion was passed, however, was specific to 2014, as follows:

Motion 236:14 – Moved by Councillor Peterson to remove the 2014 minimum tax portion on Roll 15250 for the property legally described as Lot 2, Block 2, Plan 0514328.

At that time, it appears a new Assessment Code was established – Rural Buffer (Code 12) for this particular property. This new Assessment Code does not exempt the minimum tax, only to identify the parcel with this class code, specific to Irricana.

No reference could be located in the Town's Bylaws on the Rural Buffer Assessment Class (12), therefore, in order to clarify a process and follow proper legislation, Municipal Affairs was contacted for guidance.

It is the recommendation from Municipal Affairs that based on the Town of Irricana's Tax Rate Bylaw, Section (2), which references the minimum tax being applied per parcel, that the property owner request this annually, with a Motion of Council on record.

BENEFITS:

1. Decisions of Council be transparent, fair and equitable

DISADVANTAGES:

1. Setting a precedent for other properties paying the minimum tax to challenge the decision and request the same
2. Decreased tax revenue
3. Increased taxes to general municipal tax to compensate

ALTERNATIVES:

1. To deny the request to waive the minimum tax
2. To approve the request to waive the 2020 minimum tax portion of \$480.98 for Tax Roll #15250, legally described as Block 2, Lot 2, Plan 0514328.

IMPLICATION ON FINANCES:

- 1 The amount of the minimum tax being waived

RECOMMENDATION:

To be discussed by Council.

RECOMMENDED MOTION: