



***RPT 21-183***

**TITLE:** 1st Application for Title - Tax Enforcement

**DATE:** April 16, 2021

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

---

**RECOMMENDATION:**

That First Application for Title proceed.

**TOPIC & PURPOSE:**

Requesting that the next step in tax enforcement, which is to send the First Application for Title, be approved.

**BACKGROUND:**

For the information of Council, a tax lien is placed on all accounts, which have unpaid property taxes after December 31<sup>st</sup> of the year in which the taxes were levied. A minimum of 6 months after the placing of the lien, City Council may pass a resolution authorizing the Director of Financial Services to send First Application for Title to the properties submitted. First Application is served on all parties with an interest in the land, which is then given 6 months to redeem the property.

Failing to do so, an application is submitted to the Provincial Mediation Board (PMB) for Consent to send Final Application for Title to the property. The Mediation Board's involvement can last indefinitely as every effort is made through it to resolve the tax problem. If the Board is unsuccessful in its objective it will give us its Consent to send Final Notice, usually with a Conditional Order attached requiring us to pay any excess proceeds from the sale of the property to the registered owner; should the City end up taking title.

Final Application involves again notifying all interested parties of our application and in this instance each has 30 days to redeem the property. If the taxes still remain unpaid we then can apply to Information Services Corporation for the transfer of the property to the City.

**PROPOSED APPROACH AND RATIONALE:**

Attached is a listing of accounts in arrears of taxes on which the City has a tax lien in place and which are subject to further tax proceedings. Pursuant to Section 22 of *The Tax Enforcement Act*, the list is provided to City Council for its authorization to proceed to acquire title to the properties.

**CONSULTATIONS:**

Letters were mailed to all the owners listed in the attachment. They were advised that property taxes were in arrears, how much their balance owing is, what the next step of tax enforcement is and the cost they will be charged if we proceed to the next step. They were given 30 days to pay the arrears amount or we advised we would be applying to City Council.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

Once the 1<sup>st</sup> Application for Title documents are prepared, they will be mailed to each registered owner by registered mail. A copy of all documents are also provided to anyone with a registered interest in the property.

**OTHER CONSIDERATIONS/IMPLICATIONS:**

There are no options for recommendation, policy, financial or privacy implications, official community plan implications or other considerations.

**STRATEGIC PLAN:**

This report supports the long-term strategy to reduce reliance on residential property taxes under the Strategic Goal of Fiscal Management and Accountability.

**PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

**PRESENTATION: NONE****ATTACHMENTS:**

1. 2021 1st Application - Council

Written by: Milan Walters - Chief Clerk

Approved by: Director of Financial Services & City Manager