

The Special Meeting of Council was held on Thursday, August 4th, 2011 at 12:00 NOON in the Council Chambers.

Present: Mayor Schofield, Deputy Mayor Maher, Councillors Wallington, O'Brien, Latour, and Dueck.

Staff: Michael Richardson - Interim Senior Administrative Officer & Director of Public Works & Planning, May-Britt Hetesi - Assistant Senior Administrative Officer, John Holland - Director of Finance, Ross Potter - Fire Chief, and Tammy Buchanan - Director of Recreation & Community Services, and Jaimi Carter - Recording Secretary.

Absent: Councillors Langille, and Cassidy.

1. CALL TO ORDER:

This Meeting was called to order at 12:05 PM with Mayor Schofield presiding.

2. ADOPTION OF AGENDA

**#11-338 MOVED BY: CLLR LATOUR
SECONDED BY: CLLR WALLINGTON**

That the Council of the Town of Hay River accepts the Agenda for the July 25th, 2011 Special Meeting of Council as presented.

CARRIED

3. DECLARATION OF INTEREST

Councillor Dueck Declared and Interest in Agenda Item #5.) Property Assessment & Taxation Act Tax Sale Provision, because he is employed by one of the property owners.

**4. a) Property Assessment & Taxation Act Tax Sale Provision
Legislation**

The Property Assessment and Taxation Act (PATA) Part III provides for the Recovery of Taxes related to land.

Section 97.6 provides

- (1) A taxable property that remains on the tax arrears list after December 31 of the year that the tax arrears list was prepared may be offered for sale, at public auction, by the taxing authority at such time as it considers appropriate, if the property continues to be on the tax arrears list at that time.

(2) The date of a public auction must be set

(a) **by resolution of the council** of the municipal taxing authority, where the taxable property to be offered for sale is within its municipal taxation area; or

(b) by order of the Minister of Finance where the taxable property to be offered for sale is within the general taxation area.

(3) A resolution or order referred to in subsection (2) must also set out, in respect of each taxable property to be offered for sale at the public auction,

(a) **the minimum sale price, as calculated in accordance with the regulations;** and

(b) any other term or condition that the taxing authority wishes to apply to the sale.

(4) A taxable property offered for sale at a public auction may not be sold for less than its minimum sale price and must be sold for the highest price bid above the minimum sale price.

(5) A taxing authority is not under any duty to obtain the best possible price for a taxable property and, for greater certainty, the taxing authority is not obliged to delay the sale of the taxable property for that purpose.

The Government of the Northwest Territories Revised Regulation provides that the minimum price for the sale of land is 50% of the assessed value of the land.

3 (1) Subject to subsection (2), the minimum sale price of a taxable property that is to be offered for sale is

(a) 50% of the assessed value of the taxable property, where the taxable property is located in a municipal taxation area;

Properties Attached

The Administration has provided notice pursuant to legislation to all property owners that are in arrears for 2009 property taxes that those properties may be sold for property tax arrears of taxes.

Those properties listed on Schedule "A" to this Report to Committee are subject to Sale for Arrears of Property Taxes.

In accordance with the PATA Council must by resolution set the date for the sale and the minimum sale price.

**#11-339 MOVED BY: DEPUTY MAYOR MAHER
 SECONDED BY: CLLR LATOUR**

That the Council of the Town of Hay River in accordance with the Property Assessment and Taxation Act RSNWT. 1988 Chapter P-10, Section 97.6 hereby set October 12, 2011 at 9:00 am in Town Hall Council Chambers for the date of Public Auction for the properties as noted with the minimum prices as noted.

CARRIED

b) Property Assessment & Taxation Act Tax Sale Provision

The Property Assessment and Taxation Act R.S.N.W.T. 1988, c.P-10 (PATA) Part III Taxation, Section 97.6 provides for the recovery of tax arrears by sale at public auction

SALE

Sale at public auction **97.6. (1) A taxable property that remains on the tax arrears list after December 31 of the year that the tax arrears list was prepared may be offered for sale, at a public auction, by the taxing authority at such time as it considers appropriate, if the property continues to be on the tax arrears list at that time.**

Date of public auction **(2) The date of a public auction must be set**
(a) by resolution of the council of the municipal taxing authority, where the taxable property to be offered for sale is within its municipal taxation area; or
(b) by order of the Minister of Finance, where the taxable property to be offered for sale is within the general taxation area.

Minimum sale price and conditions of sale **(3) A resolution or order referred to in subsection (2) must also set out, in respect of each taxable property to be offered for sale at the public auction,**

- (a) the minimum sale price, as calculated in accordance with the regulations; and
- (b) any other term or condition that the taxing authority wishes to apply to the sale.

Restriction
on sale

(4) A taxable property offered for sale at a public auction may not be sold for less than its minimum sale price and must be sold for the highest price bid above the minimum sale price.

Best possible
price

(5) A taxing authority is not under any duty to obtain the best possible price for a taxable property and, for greater certainty, the taxing authority is not obliged to delay the sale of the taxable property for that purpose.

Inapplicable
provisions
in municipal
Acts

(6) For greater certainty, the sale by a municipal taxing authority of a taxable property of an assessed owner, whether or not the taxable property includes a leasehold interest registered under the *Land Titles Act* in municipal land, is not subject to the provisions in the *Charter Communities Act*, *Cities, Towns and Villages Act*, *Hamlets Act* and *Thchq Community Government Act* pertaining to the disposition of real property belonging to a municipal corporation. S.N.W.T. 1997,c.20,s.4; S.N.W.T. 2004,c.7, Sch.B, s.7(5).



The Property Assessment and Taxation Act – Tax Sales Regulations Section 3 establishes the minimum price of a taxable property.

PROPERTY ASSESSMENT AND
TAXATION ACT

TAX SALES REGULATIONS

The Commissioner, on the recommendation of the Minister and the Minister of Finance, under subsections 117(3) and (4) of the *Property Assessment and Taxation Act* and every enabling power, makes the *Tax Sales Regulations*.

1. In these regulations, "Act" means the *Property Assessment and Taxation Act*.

2. These regulations apply in respect of the sale of a taxable property for arrears of property taxes under Part III.1 of the Act.

3. (1) Subject to subsection (2), the minimum sale price of a taxable property, whether located in the general taxation area or a municipal taxation area, that is to be offered for sale is 50% of the assessed value of the taxable property.

(2) A taxing authority may, in respect of a taxable property referred to in subsection (1), set out in a resolution or order referred to in subsection 97.6(2) of the Act, a minimum sale price that is calculated on the basis of such percentage of assessed value in excess of the applicable percentage set out in subsection (1) as the taxing authority considers appropriate.

(3) For greater certainty, the minimum sale prices set under subsection (2) may vary between classes of property established under sections 13 to 15 of the Act. R-059-2001, s. 2.

4. The form prescribed for the purposes of subparagraph 97.92(3)(b)(ii) of the Act is set out in the Schedule. R-027-2000, s. 2

LOI SUR L'ÉVALUATION ET L'IMPÔT
FONCIERS

RÈGLEMENT SUR LES
VENTES IMPOSABLES

Le commissaire, sur la recommandation du ministre et du ministre des Finances, en vertu des paragraphes 117(3) et (4) de la *Loi sur l'évaluation et l'impôt foncier* et de tout pouvoir habilitant, prend le *Règlement sur les ventes imposables*.

1. Dans le présent règlement, «Loi» s'entend de la *Loi sur l'évaluation et l'impôt foncier*.

2. Le présent règlement s'applique relativement à la vente d'une propriété imposable pour recouvrement d'arriérés d'impôt foncier en vertu de la partie III.1 de la Loi.

3. (1) Sous réserve du paragraphe (2), le prix de vente minimal d'une propriété imposable mise en vente est de 50 % de sa valeur évaluée, que cette propriété soit située dans une zone d'imposition générale ou une zone d'imposition municipale.

(2) Toute administration fiscale peut, relativement à la propriété imposable mentionnée au paragraphe (1), indiquer le prix de vente minimal qu'elle estime approprié, calculé sur la base du pourcentage de la valeur évaluée qui est supérieur au pourcentage prévu au paragraphe (1) dans la résolution ou l'arrêté visé au paragraphe 97.6(2) de la Loi.

(3) Il demeure entendu que le prix de vente minimal établi en vertu du paragraphe (2) peut varier entre les catégories de propriétés établies en vertu des articles 13 à 15 de la Loi. R-059-2001, art. 2.

4. La formule prescrite pour l'application du sous-alinéa 97.92(3)b(ii) de la Loi est prévue à l'annexe. R-027-2000, art. 2

Administration has provided notice pursuant to the legislation to all property owners that are in arrears for 2009 property taxes and that their properties may be sold for property tax arrears.

The properties listed below are subject to sale for arrears of property taxes.

Property Address	LOT	BLOCK	PLAN	Minimum Sale Price	2009 Arrears
3-102 Street	2	H	40	\$16,700	\$1,065.85
16-102 Street	17	J	41	\$79,450.00	\$4,466.28
12-102 Street	19	J	41	\$23,850.00	\$1,416.56
31-103 Street	4	L	41	\$43,100.00	\$1,453.91
28-102 Street	15	L	41	\$64,900.00	\$907.39
48012 Mackenzie Hwy	3	XC	134	\$40,200.00	\$1,490.98
47117 Back Road	8	XD	134	\$42,900.00	\$2,112.14
23-105 Street	12	U	142	\$22,000.00	\$216.95
48048 MacKenzie Hwy	6	XA	190	\$7,650.00	\$407.80
21 Beaver Crescent	286		360	\$61,250.00	\$2,826.74
8 Gagnier Street	768		397	\$213,150.00	\$8,819.15
6 Aspen Road	869		506	\$169,400.00	\$6,653.03
37 Woodland Drive	627-18		646	\$35,700.00	\$919.80
17 Balsam Drive	553-142		917	\$31,300.00	\$946.37
47 Pine Crescent	553-169	814	917	\$32,200.00	\$3,314.75
21 Studney Drive	1044		963	\$61,550.00	\$3,294.80
18 Fir Crescent	553-120		991	\$33,850.00	\$3,915.09
56 Stewart Drive	1195		1041	\$57,600.00	\$6,729.27
38 Industrial Drive	1433		1466	\$22,600.00	\$1,104.59
5 Cranberry Crescent	1619		2218	\$64,550.00	\$2,764.31
25 John Mapes Cres.	1726		2701	\$96,900.00	\$2,369.88
18 Cranberry Crescent	1816		3925	\$50,300.00	\$1,409.63

The auction will be held at 9:00 am on October 12, 2011 at the Town Hall Council Chambers in the Town of Hay River.

If prior to commencement of public auction, any person including the assessed owner pays the arrears of property taxes and all reasonable expenses incurred by the Town to collect the arrears with respect to a taxable property, the property will not be offered for auction

Any person who pays the arrears of property taxes and expenses prior to commencement of the public auction may obtain a lien on the taxable property for the amount paid if th person is other than the assessed owner and having an interest, estate, encumbrance or claim registered or filed under the Land Titles Act in or against the taxable property or a transferee of such a person.

The assessed owners of any of the above taxable properties is entitled to redeem that taxable property within 30 days after the date of the public auction by paying the Town the

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arrears of property taxes and all reasonable expenses incurred by the Town to collect the arrears. Where a taxable property that is sold at the public auction is redeemed by its assessed owner, the sale cannot be completed and all rights and interest of the purchaser in the taxable property cease.

**#11-340 MOVED BY: CLLR WALLINGTON
 SECONDED BY: DEPUTY MAYOR MAHER**

That the Council of the Town of Hay River in accordance with the Property Assessment and Taxation Act RSNWT. 1988 Chapter P-10, Section 97.6:

- 1. Sets the date of public auction where taxable property will be offered for sale as October 12, 2011 at 9:00 am in Town Hall Council Chambers; and**
- 2. The minimum sale price of each taxable property as calculated in accordance with the regulations is provided for as follows;**

Property Address	Lot	Block	Plan	Minimum Sale Price
3-102 Street	2	H	40	\$16,700.00
16-102 Street	17	J	41	\$79,450.00
12-102 Street	19	J	41	\$23,850.00
31-103 Street	4	L	41	\$43,100.00
28-102 Street	15	L	41	\$64,900.00
48012 MacKenzie Highway	3	XC	134	\$40,200.00
47117 Back Road	8	XD	134	\$42,900.00
23-105 Street	12	U	142	\$22,000.00
48048 MacKenzie Highway	6	XA	190	\$7,650.00
21 Beaver Crescent	286		360	\$61,250.00
8 Gagnier Street	768		397	\$213,150.00
6 Aspen Road	869		506	\$169,400.00
37 Woodland Drive	627-18		646	\$35,700.00

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17 Balsam Drive	553-142		917	\$31,300.00
47 Pine Crescent	553-169	G814	917	\$32,200.00
21 Studney Drive	1044		963	\$61,550.00
18 Fir Crescent	553-120		991	\$33,850.00
56 Stewart Drive	1195		1041	\$57,600.00
38 Industrial Drive	1433		1466	\$22,600.00
5 Cranberry Crescent	1619		2218	\$64,550.00
25 John Mapes Crescent	1726		2701	\$96,900.00
18 Cranberry Crescent	1816		3925	\$50,300.00

CARRIED

5. ADJOURNMENT

#11-341 MOVED BY: CLLR O'BRIEN

That the Special Meeting of Council be adjourned at 12:13 PM.

CARRIED

Certified Correct as Recorded on the 4th day of August.

These minutes were accepted by motion#11-349.


 Mayor


 Senior Administrative Officer