



FINANCE AND ADMINISTRATION COMMITTEE

**Tuesday, October 1, 2013
4:00 PM**

Forum, Main Floor, City Hall



Office of the City Clerk

**Public Agenda
Finance and Administration Committee
Tuesday, October 1, 2013**

Approval of Public Agenda

Minutes of the meeting held on September 4, 2013

Administration Reports

FA13-25 Tax Enforcement - Application for Title - 2013 Liens

Recommendation

That the Manager of Property Taxation be authorized to serve six-month notices on all parcels of land included in the list of lands marked as Appendix A.

Resolution for Private Session

AT REGINA, SASKATCHEWAN, WEDNESDAY, SEPTEMBER 4, 2013

AT A MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE
HELD IN PUBLIC SESSION

AT 2:40 PM

These are considered a draft rendering of the official minutes. Official minutes can be obtained through the Office of the City Clerk once approved.

Present: Councillor Wade Murray, in the Chair
Councillor Shawn Fraser
Councillor Bob Hawkins
Councillor Bryon Burnett

Regrets: Councillor Terry Hincks

Also in Attendance: City Clerk, Joni Swidnicki
Deputy City Clerk, Amber Smale
Legal Counsel, Jana-Marie Odling

Approval of Public Agenda

Councillor Shawn Fraser moved AND IT WAS RESOLVED, that the agenda for this meeting be approved, as submitted.

Adoption of Minutes

Councillor Bob Hawkins moved AND IT WAS RESOLVED, that the minutes for the meeting held on August 6, 2013 be adopted, as circulated.

Administration Reports

FA13-23 2013 Public Audit Service Report

Recommendation

1. That the 2013 Audit Plan presented by Deloitte be APPROVED.
2. That the City Clerk be authorized to sign the engagement letter on behalf of both the Administration and the Finance and Administration Committee.

Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that the recommendations contained in the report be concurred in.

FA13-24 2013 Reserve Balances

Recommendation

1. That a transfer be made from the Community Investment Reserve to the General Fund Reserve, in the amount of \$258,671; composed of \$221,266 and \$37,405 from the Executive Committee and Finance & Administration Committee respectively.
2. That this report be forwarded to the September 9, 2013 meeting of City Council for approval.

Councillor Bryon Burnett moved, AND IT WAS RESOLVED, that the recommendations contained in the report be concurred in.

Adjournment

Councillor Shawn Fraser moved, AND IT WAS RESOLVED, that the meeting adjourn.

Meeting adjourned at 2:44 pm.

Chairperson

Secretary

October 1, 2013

To: Members,
Finance and Administration Committee

Re: Tax Enforcement - Application for Title - 2013 Liens

RECOMMENDATION

1. That the Manager of Property Taxation be authorized to serve six-month notices on all parcels of land included in the list of lands marked as Appendix A.

CONCLUSION

The properties listed in Appendix A to this report have, based on a 2013 tax lien, an interest registered by the City of Regina at the Land Registry and have outstanding tax arrears. Upon City Council approval, the Administration will proceed with the tax enforcement proceedings and serve six-month notices after October 25, 2013 on the properties where the arrears of taxes have not been paid and the interest based on the tax lien has not been discharged.

BACKGROUND

The purpose of this report is to obtain approval to serve six-month notice after October 25, 2013 on properties where the City of Regina placed an interest in 2013 through registration of a tax lien for tax arrears, where the arrears of taxes have not been paid and the interest based on the tax lien has not been discharged.

DISCUSSION

City Council approval to proceed under Section 22, Subsection 1 of *The Tax Enforcement Act* is requested to serve six-month notice on the 290 properties listed in Appendix A to this report. Section 22, Subsection 1 reads in part as follows:

“At any time after the expiration of six months from the date on which the municipality’s interest based on a tax lien was registered in the Land Titles Registry, the municipality may, by resolution, authorize proceedings to request title to any parcel included in the list with respect to which the arrears of taxes have not been paid and the interest based on the tax lien has not been discharged...”

The steps taken prior to proceedings for title for the typical property listed on the attachment are as follows:

1. Taxes on the property were due and payable on June 30, 2012.
2. Taxes were in arrears as of January 1, 2013.
3. The properties were advertised in the Leader Post on February 9, 2013.
4. Interests, based on a tax lien, were registered on the various title(s) to the properties at the Land Registry beginning April 19, 2013.

In all cases, the market value of these properties exceeds the value of tax arrears, thus prompting the owner or a financial institution with an interest in the property to pay the tax arrears prior to the City actually taking title.

The next steps in the process are:

1. First application for title (which is pursuant to this resolution).
2. After a required six-month waiting period, Provincial Mediation Board consent would be required prior to final application for title.

The City of Regina will not necessarily take title to the property after the six-month period. The City has the right to pursue any and all other means to collect the outstanding arrears as allowed by *The Cities Act*, including but not limited to, civil suit, seizure of rents and/or seizure of goods and chattels.

RECOMMENDATION IMPLICATIONS

Financial Implications

Allowances are established at the end of each year for outstanding taxes, with the allowance reflected in year-end results.

Environmental Implications

There are no environmental implications directly related to this report. In most instances, the taxes are paid for properties where application for title is made. In those instances where the City has to proceed to possibly taking title, the City would undertake a review of the environmental implications and make a decision on a case by case basis as to whether to proceed to take title or not. Every effort is made to minimize the cost to the City.

Strategic Implications

The authorization to serve six-month notices to the properties listed in Appendix A allows for timely and efficient tax enforcement.

Other Implications

None with respect to this report.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

The City has an active process of communicating with property owners with respect to outstanding taxes. Property owners are notified throughout the tax enforcement process and will continue to be notified as required by the legislation.

DELEGATED AUTHORITY

This report must be forwarded to City Council.

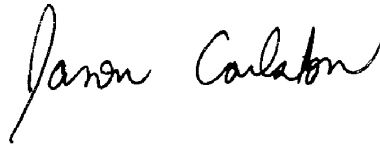
Respectfully submitted,



Deborah Bryden, Manager Property Taxation
and Administration
Assessment, Tax and Real Estate

DB/mtl

Respectfully submitted,



Jason Carlston, Deputy City Manager
Community Planning and Development

Appendix A

APPENDIX A		
6 Month Tax Enforcement Properties - 2013 Liens		
by Civic Address		
6803 1ST AVENUE N	2358 BROAD STREET	1221 EDGAR STREET
5310 2ND AVENUE N	1003 N BROAD STREET	1263 EDGAR STREET
5616 2ND AVENUE N	1226 N BROAD STREET	1303 EDGAR STREET
2904 3RD AVENUE N	167 N BROAD STREET	1441 EDGAR STREET
2805 4TH AVENUE N	504-1275 BROAD STREET	1933 EDGAR STREET
4400 4TH AVENUE	1457 BRODER STREET	2126 EDGAR STREET
4816 4TH AVENUE	2230 BRODER STREET	2156 EDGAR STREET
4209 6TH AVENUE	2263 BRODER STREET	2169 EDGAR STREET
709 7TH AVENUE	1218 N BUTTERFIELD CRESCENT	2615 EDGAR STREET
4629 7TH AVENUE	2219 CALLA BAY	6202 EHRLE CRESCENT
3734 E 7TH AVENUE	702 CAMERON STREET	2301 ELLICE STREET
1500 8TH AVENUE	1531 CAMERON STREET	2115 ELLIOTT STREET
4723 8TH AVENUE	2957 CAMERON STREET	2136 ELLIOTT STREET
5103 8TH AVENUE	1129 CAMPBELL STREET	321 ELPHINSTONE STREET
7328 8TH AVENUE	15 CARMICHAEL BAY	650 ELPHINSTONE STREET
1583 9TH AVENUE N	10 CATHEDRAL DRIVE	1258 ELPHINSTONE STREET
1325 11TH AVENUE	7624 CATTAIL PLACE	2215 ELPHINSTONE STREET
1332 11TH AVENUE	12 CECIL CRESCENT	8235 FAIRWAYS WEST DRIVE
7-2320 13TH AVENUE	28 CECIL CRESCENT	41 FALCON BAY
1317 15TH AVENUE	43-43 CENTENNIAL STREET	1665 N FENWICK CRESCENT
4211 19TH AVENUE	31 CHARLES CRESCENT	1515 FLEET STREET
2834 23RD AVENUE	158-4801 CHILD AVENUE	1031 FORT STREET
1216 ABERDEEN STREET	74-4500 CHILD AVENUE	2301 FORT STREET
1410 ALBERT STREET	836 COLLEGE AVENUE	43 FRENCH CRESCENT
476 ALEXANDRA STREET	6623 COLLINS BAY	14 FULTON DRIVE
1762 ALEXANDRA STREET	1837 CONNAUGHT STREET	708 GARNET STREET
1844 ALEXANDRA STREET	2748 CORBETT ROAD	1010 GARNET STREET
1932 E ANGLELY COURT	142 CORNWALL STREET	1101 GARNET STREET
260 ANGUS STREET	67 COWBURN CRESCENT	1352 GARNET STREET
4-2155 ANGUS STREET	2450 E CROWE BAY	188-160 GORE PLACE
3927 ARBOR GROVE DRIVE	152 DALGLIESH DRIVE	988 GRAHAM ROAD
240 ARGYLE STREET	299 DALGLIESH DRIVE	1620 GRANT DRIVE
2275 ARGYLE STREET	322 DALGLIESH DRIVE	3681 GREEN BANK ROAD
3009 ARGYLE ROAD	689 DALGLIESH DRIVE	155 GREENWOOD CRESCENT
3638 ARGYLE ROAD	2250 DAVID STREET	729 GREY STREET
405 N ARGYLE STREET	2251 DAVID STREET	920 GREY STREET
1210 N ARNASON STREET	1208 DEGELMAN DRIVE	1318 GROSVENOR STREET
755 ATHOL STREET	1250 DEWDNEY AVENUE	1412 GROSVENOR STREET
922 ATHOL STREET	2929 DEWDNEY AVENUE	150 HALIFAX STREET
1522 ATHOL STREET	3200 DEWDNEY AVENUE	375 HALIFAX STREET
2222 ATKINSON STREET	3215 DEWDNEY AVENUE	320 HAMILTON STREET
746 N BARD CRESCENT	3431 DEWDNEY AVENUE	420 HAMILTON STREET
2213 E BEDFORD AVENUE	3734 DEWDNEY AVENUE	1306 HAMILTON STREET
151 BIRCHWOOD CRESCENT	4410 DEWDNEY AVENUE	4544 HARBOUR VILLAGE WAY
5418 BLAKE CRESCENT	5026 DEWDNEY AVENUE	26 HAWKES AVENUE
7251 BLAKENEY DRIVE	6400 DEWDNEY AVENUE	507-3520 HILLSDALE STREET
831 BLUEBIRD CRESCENT	1230 E DEWDNEY AVENUE	321 HOLLAND AVENUE
2163 BORDEN STREET	400-2128 DEWDNEY AVENUE	45 INGERSOLL CRESCENT
8 BOYCE STREET	7 DIAMOND STREET	29-5019 JAMES HILL ROAD
101 BROAD STREET	1800 DUFFERIN ROAD	6G-5009 JAMES HILL ROAD
1833 BROAD STREET	35 EDENWOLD CRESCENT	7G-5029 JAMES HILL ROAD
2344 BROAD STREET	849 EDGAR STREET	2519 JAMESON CRESCENT

Appendix A

466 KING STREET	4513 PADWICK CRESCENT	15 SNEATH CRESCENT
2111 KING STREET	91 PAPPAS CRESCENT	1003 N SNOWBERRY WAY
2154 KING STREET	2930 PARTRIDGE CRESCENT	65 SPRUCEVIEW ROAD
2634 KLIMAN CRESCENT	1175 PASQUA STREET	115 N ST JOHN STREET
141 KRIVEL CRESCENT	91 PLANT CRESCENT	1873 ST JOHN STREET
2958 KUTARNA CRESCENT	139 POPLAR BLUFF CRESCENT	2335 ST JOHN STREET
1579 N LAKERIDGE DRIVE	4429 PRESTON CRESCENT	22 STEWART AVENUE
6311 LEGER BAY	1045 PRINCESS STREET	51 SUSSEX CRESCENT
2410 LEXIER PLACE	1252 PRINCESS STREET	611 SWEENEY STREET
2515 LINDSAY STREET	2335 QUEBEC STREET	3325 E TANAGER CRESCENT
2-405 N LORNE STREET	779 QUEEN STREET	19 TATE STREET
2144 MACKAY STREET	223 N RADISSON BAY	82 TURNER CRESCENT
2500 MACKAY STREET	1111 RAE STREET	9 USHER STREET
2545 MACKAY STREET	1176 RAE STREET	710 N VANIER DRIVE
51 MACKENZIE WAY	1365 RAE STREET	639 VICTORIA AVENUE
93 MACKENZIE MEWS	4-2121 RAE STREET	701 VICTORIA AVENUE
2117 MACPHERSON AVENUE	1346 N REED PLACE	1131 VICTORIA AVENUE
47 MAGEE CRESCENT	18 REIBLING BAY	3415 VICTORIA AVENUE
1 MARSH CRESCENT	865 RETALLACK STREET	202-1901 VICTORIA AVENUE
1015 MCCARTHY BOULEVARD	879 RETALLACK STREET	205-1901 VICTORIA AVENUE
1464 MCCARTHY BOULEVARD	2322 RETALLACK STREET	305-1901 VICTORIA AVENUE
2257 MCDONALD STREET	2022 REYNOLDS STREET	400-2305 VICTORIA AVENUE
404 N MCINTOSH STREET	82 RINK AVENUE	405-1901 VICTORIA AVENUE
375 MCINTYRE STREET	827 RINK AVENUE	406-1901 VICTORIA AVENUE
111-2315 MCINTYRE STREET	2311 RIVERBEND CRESCENT	407-1901 VICTORIA AVENUE
3911 MCPHAIL AVENUE	11 ROBERTS PLACE	3503 E WADDELL CRESCENT
1141 MCTAVISH STREET	43 ROBINSON CRESCENT	1035 WALLACE STREET
1555 MCTAVISH STREET	929 ROBINSON STREET	1041 WALLACE STREET
2216 MCTAVISH STREET	1201 ROBINSON STREET	1228 WALLACE STREET
2875 MCTAVISH STREET	1216 ROBINSON STREET	1301 WALLACE STREET
9 MERRITT CRESCENT	1222 ROBINSON STREET	500 WASCANA STREET
69 MITCHELL CRESCENT	1431 ROBINSON STREET	506 WASCANA STREET
135 MOLLARD CRESCENT	1567 ROBINSON STREET	731 WASCANA STREET
916 MONTAGUE STREET	119 ROGERS ROAD	1221 WASCANA STREET
1856 MONTREAL STREET	58 ROTHWELL CRESCENT	1355 WASCANA STREET
2252 MONTREAL STREET	2821 ROTHWELL STREET	1411 WASCANA STREET
600 E MURRAY AVENUE	633 ROYAL STREET	8318 WASCANA GARDENS WAY
192 NAGEL CRESCENT	1243 ROYAL STREET	9348 WASCANA MEWS
203-1510 NEVILLE DRIVE	75 SALEMKA CRESCENT	11 WILLINGDON BAY
3830 NORMANDY AVENUE	167 N SCARTH STREET	17 WILSON CRESCENT
15 NORRIS ROAD	300-1821 SCARTH STREET	1135 WINNIPEG STREET
236 ORCHARD CRESCENT	91 SCHNEIDER CRESCENT	1800 WINNIPEG STREET
1858 OSLER STREET	4627 SHERLOCK DRIVE	2612 WINNIPEG STREET
1454 OXFORD STREET	494 SMITH STREET	1861 YORK STREET