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**TO:** Mayor and Council

**FROM:** Laurie Rudolph, CAO

**DATE:** August 16, 2021

**RE:** **List of Lands in Arrears**

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**ISSUE:**

- 2020 Tax Arrears
- Attached – List of Lands in Arrears

**BACKGROUND:**

Annually (no later than November 15), the treasurer must prepare a list of lands on which the taxes have been in arrears. Property taxes are in arrears if they are outstanding after December 31.

Council may exercise discretionary authority to exclude properties from the tax enforcement list if the arrears are less than  $\frac{1}{2}$  of the previous years levy. The levy for hail tax is considered as part of the previous year levy. The resolution should be passed early enough to enable the treasurer to meet the deadline to present the list to the head of council. If a resolution is passed, all affected properties must be excluded from the list.

A resolution acknowledging the list as presented to the head of council could be passed at a council meeting.

**ALTERNATIVES:**

- 1) Resolution to acknowledge the List of Lands in Arrears
- 2) Resolution to exclude those properties highlighted in “yellow”

**FINANCIAL IMPLICATIONS:**

Tax Enforcement amounts for advertising (one issue of the newspaper) and ISC fees tax liens/titles. These amounts are added to the related properties.

**ANALYSIS:**

**ADMINISTRATIVE RECOMMENDATION(S):**

- That the List of Lands in Arrears be acknowledged;  
And further, those properties that are less than  $\frac{1}{2}$  of the previous years levy be excluded from the tax enforcement list.



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**371-20 Election Official Remuneration**

*Sobchyshyn  
Eliason*

THAT the remuneration for the Town's Election Officials be set as follows:

	<u>Training Session</u>	<u>Advance Poll/Election Day</u>
Returning Officer (RO)	n/a	Time in lieu plus meals
Deputy Returning Officer (DRO)	\$35.00	\$30.00 per hour plus meals
Poll Clerk	\$35.00	\$20.00 per hour plus meals
Constable/Information Officer	\$35.00	\$15.00 per hour plus meals

Carried

- That the date of by-election be set for Wednesday, October 13, 2021