



Subject: *COVID-19 - Tax Sale Property Deferral*
To: Corporate and Residential Services Committee
Date Prepared: August 27th, 2021
Related Motions:
Prepared by: Andrew Smith, MBA, CPA, CMA, Manager of Accounting
 Sue Surrette, CPA, CGA, Director of Finance
Approved by: Kim Ramsay, CPA, CMA, Chief Administrative Officer

Summary

Staff have prepared this report in regards to the COVID-19 pandemic, seeking approval to defer the tax sale process for seven accounts that would have normally been taken to tax sale auction in 2021, in order to comply with the Municipal Government Act Section 134(3).

Financial Impact Statement

Interest will continue to accumulate on the noted accounts and will be included in the balanced charged to either the property owner, or as part of the minimum bid price on the noted properties when auctioned at tax sale. There is no long-term financial impact to the Municipality as a result of deferring tax sale for these accounts.

Recommendation

Staff recommend that Council approve deferring the tax sale process for the noted accounts until the next tax sale schedule on June 14th, 2022.

Recommended Motion

Move that Council, in response to the COVID-19 pandemic and to maintain compliance with the Municipal Government Act section 134(3), authorize that the tax sale process for the below listed properties be deferred until June 14th, 2022.

Name	AAN	District
Dartmouth Auto Auction Ltd	00084212	3
Spicer, Ashley Beverly & Taylor, Derek Allan	01434756	4
Singh Satinder Paul	03292193	5
Terra Firma Development Corp Ltd	02412446	8
Terra Firma Development Corp Ltd	00843776	8
Kirvin, William Joseph	02381494	8
Robinson, Raymond Russel & Robinson, Gail May	00369519	11

Background

Tax properties normally proceed to tax sale when there are arrears in excess of \$250 for the proceeding three fiscal years as per Council Policy and the Municipal Government Act (MGA) Section 134(2). Council may also defer tax accounts for two additional years as per the Municipal Government Act (MGA) Section 134(3):

“The council may defer tax sale proceedings for a property for up to two years.”

As the tax sale process for 2021 has been deferred, staff are seeking Council approval to defer the tax sale proceedings for those properties that would have normally been auctioned at tax sale in 2021.

Discussion

There are seven properties in question that would have been part of the 2021 Tax Sale proceedings that would require approval to defer to 2022. The properties are:

Name	AAN	District
Dartmouth Auto Auction Ltd	00084212	3
Spicer, Ashley Beverly & Taylor, Derek Allan	01434756	4
Singh Satinder Paul	03292193	5
Terra Firma Development Corp Ltd	02412446	8
Terra Firma Development Corp Ltd	00843776	8
Kirvin, William Joseph	02381494	8
Robinson, Raymond Russel & Robinson, Gail May	00369519	11

The originally scheduled tax sale for 2021 was delayed as the Municipality worked to comply with all health protocols governing public gatherings as a response to the ongoing COVID-19 pandemic. To ensure an efficient and streamlined tax sale process, staff are seeking to delay the tax sale proceedings for these noted properties for a full year, including them with the next scheduled tax sale on June 14th, 2022. The process to ready these properties for tax sale will begin in the next 60 days.

Alternatives

Council may:

1. Give staff direction on other possible considerations

Conclusion

The 2021 Tax Sale Auction was delayed due to Health protocols governing public gatherings related to the COVID-19 pandemic. In order to comply with the MGA, staff are seeking Council approval to defer Tax Sale proceedings for the seven properties listed in this report until the next planned Tax Sale auction in 2022.

Recommendation

Staff recommend that council approve deferring the tax sale proceedings for the noted properties until June 14th, 2022