



CITY OF YELLOWKNIFE

GOVERNANCE AND PRIORITIES COMMITTEE REPORT

Monday, February 17, 2025 at 12:05 p.m.

Report of a meeting held on Monday, February 17, 2025 at 12:05 p.m. in the City Hall Council Chamber.
The following Committee members were in attendance:

Chair: Mayor R. Alty,
Councillor S. Arden-Smith,
Councillor G. Cochrane,
Councillor R. Fequet, (via teleconference)
Councillor B. Hendriksen,
Councillor T. McLennan,
Councillor S. Payne, and
Councillor R. Warburton.

The following members of Administration staff were in attendance:

S. Van Dine,
C. Caljouw,
D. Gillard,
C. Greencorn,
K. Thistle,
E. Thompson,
C. White,
G. White, and
S. Jovic.

<u>Item</u>	<u>Description</u>
1.	(For Information Only) Mayor Alty read the Opening Statement.
2.	(For Information Only) There were no disclosures of conflict of interest.
3.	Committee read a memorandum regarding whether to select properties to auction for tax arrears, when to hold the auction, and what minimum price to establish for each property.



Committee noted the *Property Assessment and Taxation Act (PATA)* states that properties on the Tax Arrears List may be offered for sale at a public auction, and that the auction date and minimum sale prices must be set by Council.

Council Motions #0091-00, #0039-02, and #0161-02 established the City's Tax Auction policy, which further stipulates that the City will sell property at public auction when taxes are two years in arrears and if auctioning maximizes the amount of taxes the City is able to collect, and that the City will bid the minimum price on property offered at a tax auction if the property remains unsold after a previous auction.

When property taxes are in arrears, the assessed owners of these properties are notified of the balance of taxes owing on the Interim Tax Notices sent each January, the Final Tax Notices sent each June, and Statements of Account sent throughout the year.

Based on the *PATA* provisions and City policy, properties with tax arrears for the 2023 taxation year are now subject to auction.

The City followed the notification procedures specified in *PATA* to ensure assessed owners of these properties are advised of the arrears status and tax sale provisions by:

- Posting the 2023 tax arrears list at City Hall on March 31, 2024;
- Sending a registered letter notifying the assessed owner(s) of the arrears and tax sale provisions on April 24, 2024;
- Posting the tax arrears list at City Hall, Yellowknife Community Arena, Multiplex, Fieldhouse and Pool on May 31, 2024;
- Publishing the tax arrears list in the *Yellowknifer* on July 26, 2024; and
- Notifying parties with an interest registered against the property on July 26, 2024.

Assessed owners who remained in arrears were offered installment payment plans on April 24, 2024 and reminded of the offer on subsequent notices. If they did not enter into a payment plan, the property was added to the Tax Auction List in Appendix A.

A property can be removed from the Tax Auction List if the City receives payment of the property tax arrears and related expenses or if the assessed owner enters into a payment plan with the City before the public auction.

Committee noted that Council's policies, resolutions or goals include:

On March 27, 2000, Council adopted the following policy:

Motion #0091-00	That the City sell property at public auction, in accordance with the <i>Property Assessment and Taxation Act</i> , when taxes are two years in arrears.
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On January 28, 2002, Council adopted the following policy:



Motion #0039-02

That the City bid the minimum price on property offered at a tax auction if the property remained unsold after a previous auction.

On April 8, 2002, Council amended the above policy to state:

Motion #0161-02

That the City sells property at the public auction, in accordance with the Property Assessment and Taxation Act, when the taxes are two years in arrears and if auctioning of the property maximizes the amount of taxes the City is able to

Committee noted that applicable legislation, by-laws, studies or plans include:

1. *Property Assessment and Taxation Act*, R.S.N.W.T. 1988, cP-10; and
2. *Cities, Towns, and Villages Act*, S.N.W.T. 2003, c22.

Legislative

The *Property Assessment and Taxation Act* prescribes the tax auction process, including notification, conduct of the auction, and transfer of the property. The City has followed the notice requirements and the City's solicitor conducts the auction and property transfers.

Council decides, by resolution, which properties, if any, it wishes to offer for sale at public auction. Council sets, by resolution, the date of the auction and the minimum sale price of each property.

Procedural Considerations

It is Council policy to sell property at public auction, in accordance with the *Property Assessment and Taxation Act*, when the taxes are two years in arrears. Taxpayers with arrears less than \$100 have not been included.

Under section 97.3(3) and (4) of the *Property Assessment and Taxation Act*, after entering into an installment payment agreement, the City is authorized to proceed with the sale of the taxable property if the assessed owner fails to comply with the terms of the agreement.

As part of the tax auction process, the taxpayer can redeem the property within 30 days of the auction by paying the tax arrears.

The City may bid on and purchase a property that is offered for sale so long as the purchase falls within the circumstances that the City is able to acquire property under the *Cities, Towns and Villages Act*.

No municipal council member, officer, or employee may purchase taxable property offered for sale on their own behalf unless approval is (1) given by council to the purchase through a resolution, and (2) recorded in the minutes of the meeting at which the approval was made pursuant to Section 97.81. (1) of the *Property Assessment and Taxation Act*



Committee noted that the City adheres strictly to *PATA* provisions in respect to all taxation practices, including the tax arrears collection process. This helps minimize tax arrears, reduces the City's provision for bad debts, and works towards ensuring the tax burden is borne as equitably as possible.

The recommendation follows the same principles as applied in previous years: when taxpayers know the exact conditions under which a tax auction will be held, property taxes are more likely to be paid and/or arrears payment plans to be signed before the tax auction process starts. This is evident in the numbers from the last five years:

<i>Tax Year</i>	2019	2021	2022	2023	2024
# of Properties on the Initial Tax Auction List	28	37	16	22	22
# of Properties on the Tax Auction List on the Auction Date	5	10	2	1	1
# of Properties Auctioned and Sold	1	7	1	0	0

There was no tax auction in 2020.

Committee recommended that, in accordance with the *Property Assessment and Taxation Act*, Council direct Administration to auction the properties listed below at City Hall at 9:00 a.m. (MST) on Friday, June 6, 2025, and to set the minimum price for each property at 50% of the assessed value listed for that property.

Municipal Address	Legal Description			2023 Total Arrears	2025 Assessed Vale	Minimum Auction Price
	Lot	Block	Plan			
3502 WILEY RD	1	C	70	\$166.77	\$968,140	\$484,070
5004 50 AVE	25	24	1850	\$75,640.09	\$3,385,890	\$1,692,945
5018 50 AVE	26	24	1850	\$10,031.48	\$524,110	\$262,055
5016 50 AVE #A	27	24	1850	\$30,898.85	\$1,291,610	\$645,805
5009 48 ST	20 TO 22	28	65	\$21,472.96	\$1,694,280	\$847,140
5013 51 ST	17	31	65	\$180.00	\$240,680	\$120,340
5120 53 ST	10	41	65	\$8,907.08	\$1,137,840	\$568,920
5626 50A AVE	1	105	483	\$540.99	\$342,050	\$171,025
5504 50A AVE	16	105	483	\$2,324.85	\$293,770	\$146,885
5039 FORREST DR	17	133	717	\$1,680.62	\$348,540	\$174,270
132 CURRY DR #B	21	503	1578	\$12,057.45	\$551,280	\$275,640
233 WOOLGAR AVE	17	510	1080	\$6,308.34	\$591,800	\$295,900



883 BIGELOW CRES	UNIT 6		2007	\$1,456.64	\$284,440	\$142,220
19 MANDEVILLE DR	13	527	1978	\$272.33	\$316,480	\$158,240
106 TALTHEILEI DR	6	537	2094	\$8,419.11	\$749,090	\$374,545
ADDRESS NOT YET ASSIGNED	1	553	1907	\$28,707.69	\$1,514,300	\$757,150
187 MAGRUM CRES	30	564	2391	\$2,613.82	\$321,070	\$160,535
452 NORSEMAN DR	UNIT 130		4729	\$1,683.65	\$167,110	\$83,555
544 CATALINA DR	UNIT 99		4729	\$382.24	\$119,140	\$59,570
558 CATALINA DR	UNIT 92		4729	\$6,871.47	\$246,840	\$123,420
639 ANSON DR	UNIT 20		4729	\$7,776.35	\$132,440	\$66,220

MOVE APPROVAL

(For Information Only)

4. Councillor Hendriksen moved,
Councillor Arden-Smith seconded,

That Committee move in camera at 12:09 p.m. to discuss a memorandum regarding whether to appoint a member to serve on the Community Advisory Board on Homelessness and a land matter.

MOTION CARRIED UNANIMOUSLY

(For Information Only)

5. Committee discussed a memorandum regarding whether to appoint a member to serve on the Community Advisory Board on Homelessness.

(For Information Only)

6. Committee discussed a land matter.

(For Information Only)

7. Councillor Arden-Smith moved,
Councillor Hendriksen seconded,

That Committee return to an open meeting at 1:14 p.m.

MOTION CARRIED UNANIMOUSLY

8. **Committee read a memorandum regarding whether to appoint a member to serve on the Community Advisory Board on Homelessness.**



Committee noted that there is a vacancy on the Community Advisory Board (CAB) on Homelessness for a representative who have lived experience of homelessness.

It is the practice of the City of Yellowknife to advertise all vacancies for boards and committees. The City has advertised a vacancy on the Community Advisory Board (CAB) on Homelessness in the Capital Update, the City's website and social media sites.

Committee noted that Council's policies, resolutions or goals include:

Council Goal #1 People First

Motion #0459-96, as amended by #0460-96, #0462-96 and #0273-09:

"The following policy be adopted with respect to appointments to municipal boards and committees:

- i) The maximum consecutive years that an individual may serve on any one board or committee is six.
- ii) Individuals who have served the maximum six-year period on one municipal board or committee shall be eligible to be appointed to another board or committee.
- iii) No individual shall be precluded from serving concurrent terms on more than one municipal board or committee.
- iv) Notwithstanding that an individual appointee has served less than six years on a particular board or committee, Council may, after the expiration of the first or subsequent terms of that appointee, advertise for applicants to fill a vacancy on that board or committee.
- v) Notwithstanding clause (i.) of this policy, should the City receive no applications to fill a vacancy on any particular board or committee, the six year maximum limitation may, at the discretion of City Council, be waived.
- vi) Should the City receive no applications to fill a vacancy on any particular board or committee, City Council may appoint a member of the public at their discretion.

Committee noted that applicable legislation, by-laws, studies or plans include:

Council Procedures By-law No. 4975, as amended.

Legislation

Section 122 of Council Procedures By-law No. 4975 states:

Special Committees of Council

122. Where Council deems it necessary to establish a special committee to investigate and consider any matter, Council shall:

- (1) name the committee;
- (2) establish terms of reference;
- (3) appoint members to it;
- (4) establish the term of appointment of members;
- (5) establish requirements for reporting to Council or a standing committee; and



(6) allocate any necessary budget or other resources to it.

Procedural Considerations

All appointments to Special Committees must be approved by Council.

The composition of the Committee was structured so that various segments of the community are represented.

Committee noted that the Committee members will assist the City in an advisory capacity regarding homelessness issues within the municipal boundaries of the City of Yellowknife. Appointing a full complement of Members will ensure that the work of the committee is completed in a timely fashion.

Committee recommended that Council appoint Robert Foote, a representative who has lived experience of homelessness, to serve on the Community Advisory Board on Homelessness (CAB) commencing February 25, 2025 and ending February 24, 2027.

MOVE APPROVAL

9. The meeting adjourned at 1:17 p.m.