

Village of Innisfree  
Regular Council Meeting  
Innisfree Council Chambers  
June 21, 2022 @ 5:00 p.m.



## AGENDA ADDITIONS

### **7. New Business**

- d. Delayed Consolidation of Tax Roll 980 & 1030 – Request for Tax Forgiveness
- e. Adjournment of Public Auction July 26, 2022

## Request for Decision (RFD)

**Topic:** Delayed Consolidation of Tax Roll 980 & 1030 – Request for Tax Forgiveness  
**Initiated by:** Taxpayer  
**Attachments:** None

### Purpose(s):

1. To address a request from a Taxpayer for consideration of an extended delay of processing at Alberta Land Titles, to recognize the consolidation of his two parcels of land as of December 31, 2021, for taxation purposes.

### Background:

1. Pursuant to MGA Section 285 *"Each municipality must prepare annually an assessment for each property in the municipality..."*
2. Pursuant to the Regulations, the Assessment for 2022 Taxation was completed effective July 31<sup>st</sup>, 2021; any changes to the property after that date, before December 31<sup>st</sup>, 2021, can be re-addressed by the Assessor/Municipality.

### Key Issues/Concepts:

1. The Taxpayer has expressed his concern upon receipt of his combined Assessment/Taxation Notice that the Village had separate Tax Roll accounts for his consolidated parcels, both of which incurred the Minimum Municipal Tax Levy.
2. The Taxpayer explained the application to Alberta Land Titles for the registration of the lots' consolidation was submitted prior to December 31, 2021, but due to a delay in processing, the consolidation was not completed until May 20, 2022.
3. The Taxpayer is asking for leniency; the fault lying with the delay should be at the Land Titles office.
4. The letter states:

Re: Plan 4175R; Block 4; Lots 1,2,3,4,5,6,7,8,9,10

I have received two tax notices for my property. This property was all consolidated before the deadline of December 31, 21. Because of the delay at the Land titles office it was not processed on time (until May 20, 2022.) I am asking for some leniency, Please reduce this tax bill.

### Options:

1. Council directs Administration to consolidate Tax Rolls 980 and 1030 and amend the Municipal Tax Levy accordingly.
2. Council declines to consolidate Tax Rolls 980 and 1030 for 2022 taxation purposes.
3. Council directs Administration in another manner with regards to the request for Tax Roll consolidation.

### Financial Implications:

1. Tax Roll 980 Levy: Residential: \$496.94 + Minimum Municipal: \$253.06 = \$750
2. Tax Roll 1030 Levy: Residential: \$136.60 + Minimum Municipal: \$613.40 = \$750
3. TR# 980 Assessment (8,090) + TR# 1030 Assessment (\$29,430) = \$37520 \* Res MR 16.885397  
Consolidation Calculation: \$37520 \* Res MR 16.885397 = \$633.54 + Minimum Tax \$116.46 = \$750
4. Net Municipal Tax Levy Reduction: -\$750.

### Relevant Policy/Legislation:

1. *MGA – Sec.285*

### Political/Public Implication(s):

No perceived political nor public implications identified.

### Recommendation:

Council directs Administration to consolidate Tax Rolls 980 and 1030 and amend the Municipal Tax Levy accordingly.

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## Request for Decision (RFD)

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**Topic:** Adjournment of Public Auction  
**Initiated by:** Administration  
**Attachments:** June 17, 2022, Comparative Market Analysis and Comparisons.  
MGA S. 422 (1) & (2)

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**Purpose(s):**

1. To adjourn the Public Auction held on July 26, 2022, due to an error on the Comparative Market Analysis received on May 4, 2022.

**Background:**

1. Comparative Market Analysis (C.M.A.) received on May 4, 2022, provided the Village of Innisfree with values and listing prices to assist Village Council to set reserve bids for the Public Tax Auction scheduled for July 26, 2022.
2. On May 17, 2022, Council approved motion# 2022-05-17/16 that set reserve bids for each parcel listed on the Public Auction.
3. Pursuant to MGA s. 421(1) each municipality must advertise the public auction in one issue of the Alberta Gazette, not less than 40 days and not more than 90 days before the date on which the Public Auction is held, and one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 20 days before the date on which the Public Auction is to be held.
4. The Village of Innisfree submitted the Public Auction ad to the Alberta Gazette, to be included in the June 15 Issue (see attached).
5. Upon preparing letters to the parcel owners, pursuant to MGA S. 421 (4), Administration noted a discrepancy in one of the addresses listed on the May 4, 2022, C.M.A. Administration contacted the realtor on June 16, 2022, in this regard, and it was confirmed that the address and reserved bid included in the C.M.A. were incorrect on the one parcel.
6. On June 17, 2022, Administration received a revised C.M.A. for the parcel 6127HW; 20; 5-6.
7. Administration has contacted Albert Municipal Affairs to address this discrepancy and to receive recommendation on future steps to be taken.

**Key Issues/Concepts:**

1. Tax Auction will need to be adjourned in accordance with MGA S. 422 (1)-(3).
2. Reserve Bid to be set by Council for Legal Address: 6127HW; 20; 5-6 per the June 17, 2022, C.M.A.
3. Public Auction will be readvertised in the Alberta Gazette and must be held within 2 months of the original Public Auction date.
4. Options for Council to consider are as follows:
  - a. Leave the Public Auction date as July 26, 2022; that Council approve a motion amending reserve bid for 6127HW; 20; 5-6 per the June 17, 2022, C.M.A.
  - b. Adjourn July 26, 2022, Public Auction to August 25, 2022; that Council approve a motion amending reserve bid for 6127HW; 20; 5-6 per the June 17, 2022; C.M.A.; Administration be directed to re-advertise Public Auction in Alberta Gazette.

**Options:**

1. That Council:
  - a. Adjourn the July 26, 2022, Public Auction to August 25, 2022, pursuant to Section 422 (1)-(3) of the *Municipal Government Act*.
  - b. Amend the reserved bid for 6127HW; 20; 5-6 to \$35,000 pursuant to S. 419 (a)-(b) of the *Municipal Government Act* and the revised Comparative Market Analysis dated June 17, 2022.

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- c. Further, that Administration be directed to re-advertise the Public Auction in July 15 Issue of the Alberta Gazette.
  2. That Council:
    - a. Amend the reserved bid for 6127HW; 20; 5-6 to \$35,000 pursuant to S. 419 (a)-(b) of the *Municipal Government Act* and the revised Comparative market Analysis dated June 17, 2022.
  3. As directed by Council.

**Financial Implications:**

1. Advertising costs for the re-issuing of public auction in the Alberta Gazette.

**Relevant Policy/Legislation:**

1. *MGA – Sec. 419 (a)-(b)*
2. *MGA – S. 421 (1)-(4)*
3. *MGA – S. 422 (1)-(3)*

**Political/Public Implication(s):**

No perceived political nor public implications identified.

**Recommendation:**

1. That Council:
  - a. Adjourn the July 26, 2022, Public Auction to August 25, 2022, pursuant to Section 422 (1)-(3) of the *Municipal Government Act*.
  - b. Amend the reserved bid for 6127HW; 20; 5-6 to \$35,000 pursuant to S. 419 (a)-(b) of the *Municipal Government Act* and the revised Comparative market Analysis dated June 17, 2022.
  - c. Further, that Administration be directed to re-advertise the Public Auction in July 15 Issue of the Alberta Gazette.

# RE/MAX<sup>®</sup>

## *Prairie Realty*

Re: Innisfree, AB Property Evaluations

June 17, 2022

This evaluation is based on information acquired by a visual exterior inspection of the properties, a review of comparable properties in the Village of Innisfree, Mannville, and Minburn and an analysis of current market conditions.

Res. Lot 6127HW;20;5-6 Suggested value of \$35,000-40,000 with a list of \$49,900

Please note, CMA is based on an exterior visual inspection only.

Attached are the comparable properties that I based my evaluation on.

Thank you for entrusting me to provide you with this evaluation. In the event you should require any further assistance or would like to discuss this property further, please contact me directly at (780)853-7753.

Charlotte Smith

RE/MAX Prairie Realty

#101, 5208-46 Ave.

Vermilion, AB T9X 1X8

**4823 52 Street**

**MLS®#** A1207004  
**Status** Active  
**Subdivision** Innisfree  
**City** Innisfree  
**Type** Detached  
**Style** Bungalow  
**Fl Area** 911 SF/84.6 SM  
**Year Built** 1956  
**# Bedrooms** 2  
**# Full Baths** 1  
**# Half Baths** 1  
**# Fpl** 0  
**Flooring** Concrete, Hardwood  
  
**Construction** Concrete, Mixed, Stucco, Wood Frame  
**Foundation** Poured Concrete  
**Basement** Full, Unfinished  
  
**Roof** Asphalt Shingle  
**Parking** Alley Access, Off Street, On Street  
  
**Exterior** Storage  
**Int Features** No Smoking Home, Vinyl Windows  
  
**Lot Size SF** 5,000.00  
**Lot Dim Info** Lot size to be confirmed  
**Pending Date**  
**Sold Date**  
**List Price** \$99,900  
**Sold Price**  
**ListPr/SqFt** \$109.66  
**Sold Pr/SqFt**  
**SP/LP Ratio**  
**DOM** 62

**4803 53 st**

**MLS®#** E4286905  
**Status** Active  
**Subdivision** Innisfree  
**City** Innisfree  
**Type** Detached  
**Style** Bungalow  
**Fl Area** 803 SF/74.6 SM  
**Year Built** 1940  
**# Bedrooms** 2  
**# Full Baths** 1  
**# Half Baths** 0  
**Flooring** Ceramic Tile, Laminate  
  
**Construction** Vinyl Siding, Wood Siding  
**Foundation** Poured Concrete  
**Basement** Partial, Partially Finished  
  
**Roof** Asphalt  
**Parking** Off Street, On Street, RV Access/Parking, Single Garage Detached  
  
**Exterior**  
**Int Features**  
  
**Lot Size SF**  
**Lot Dim Info**  
**Pending Date**  
**Sold Date**  
**List Price** \$80,000  
**Sold Price**  
**ListPr/SqFt**  
**Sold Pr/SqFt**  
**SP/LP Ratio**  
**DOM** 70

**4808 54 Street**

**MLS®#** E4265234  
**Status** Sold  
**Subdivision** Innisfree  
**City** Innisfree  
**Type** Detached  
**Style** Bungalow  
**Fl Area** 925 SF/85.9 SM  
**Year Built** 1960  
**# Bedrooms** 2  
**# Full Baths** 1  
**# Half Baths** 0  
**Flooring** Carpet, Linoleum  
  
**Construction**  
**Foundation** Poured Concrete  
**Basement** Partial, Partially Finished  
  
**Roof** Asphalt  
**Parking** RV Access/Parking  
  
**Exterior**  
**Int Features**  
  
**Lot Size SF**  
**Lot Dim Info**  
**Pending Date**  
**Sold Date** 03/17/2022  
**List Price** \$69,000  
**Sold Price** \$65,000  
**ListPr/SqFt**  
**Sold Pr/SqFt**  
**SP/LP Ratio** 0.94  
**DOM** 165

**4816 52 Street**

MLS®#	A1217984
Status	Pending
Subdivision	Innisfree
City	Innisfree
Type	Detached
Style	Bungalow
Fl Area	848 SF/78.8 SM
Year Built	1960
# Bedrooms	2
# Full Baths	1
# Half Baths	0
# Fpl	0
Flooring	Laminate, Linoleum
Construction	Concrete
Foundation	Poured Concrete
Basement	Full, Unfinished
Roof	Metal
Parking	Additional Parking, Alley Access, Carport, Off Street
Exterior	Rain Gutters
Int Features	No Smoking Home
Lot Size SF	6,000.00
Lot Dim Info	
Pending Date	05/20/2022
Sold Date	
List Price	\$64,900
Sold Price	
ListPr/SqFt	\$76.53
Sold Pr/SqFt	
SP/LP Ratio	
DOM	34



## Village of Innisfree

### **2021 Tax Sale Public Auction**

Notice is hereby given that, under the provisions of the Municipal Government Act, the Village of Innisfree will offer for sale, by public auction, in the Village Office, 5116 – 50 Ave., Innisfree, Alberta on **July 26, 2022 at 5:00 PM**, the following lands:

<b>LINC Number</b>	<b>Legal Description</b>	<b>Title Number</b>	<b>Reserve Bid</b>
0015651599	8776S; 16; 6	102361885	\$ 1,500
0014926604	4175R; 9; 10-11	982397025	\$ 12,000
0013126040	3340HW; 19; 1	132083725	\$ 15,000
0016261489 / 0016261497	6127HW; 20; 5-6	182306452 / 182306452 +1	\$ 20,000 ←
0018368266 / 0018368274	4175R; 6; 4-6	192155373 / 95F125	\$ 40,000

1. These parcels are being offered for sale by auction, subject to a reserve bid and to certain registrations shown on the existing certificate of title as described in section 423(1) of the *Municipal Government Act*.
2. These parcels are being offered for sale on an “as is, where is” basis, and the Village of Innisfree makes no representation and gives no warranty whatsoever as to the adequacy of services, soil conditions, land use districting, building and development conditions, absence or presence of environmental contamination, or the developability of the parcel for any intended use by the successful bidder. No bid will be accepted where the bidder attempts to attach conditions precedent to the sale of any parcel. No Terms or Conditions of Sale will be considered other than those specified by the Village of Innisfree.
3. The parcels listed above shall be subject to the tax sale if the total outstanding property tax arrears remain outstanding prior to the tax sale.
4. Successful bidders shall be required to execute a Sale Agreement in a form and substance acceptable to the Village of Innisfree.
5. A non-refundable deposit equal to 10% of the purchase price, by bank draft or by lawyer’s trust cheque shall be due on the sale date, with the balance of the purchase price due on closing.
6. Purchasers are responsible for obtaining vacant possession.
7. If no offer is received for a parcel, or if the reserve bid is not met, the parcel will not be sold at the public auction. The Village of Innisfree may, after the public auction, become the owner of any parcel of land not sold at the public auction.
8. All sales are subject to current taxes.
9. GST shall apply on parcels sold at the public auction.
10. Redemption may be affected by payment of all arrears of taxes and costs at any time prior to the date of the sale. Parcels may be deleted from this sale as the tax arrears and costs are paid.

Dated this 17<sup>th</sup> day of May, 2022

Brooke Magosse, Chief Administrative Officer



**Offer of parcel for sale**

**418(1)** Each municipality must offer for sale at a public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.

(2) Unless subsection (4) applies, the public auction must be held in the period beginning on the date referred to in section 417(2)(a) and ending on March 31 of the year immediately following that date.

(3) Subsection (1) does not apply to a parcel in respect of which the municipality has started an action under section 411(2) to recover the tax arrears before the date of the public auction.

(4) The municipality may enter into an agreement with the owner of a parcel of land shown on its tax arrears list providing for the payment of the tax arrears over a period not exceeding 3 years, and in that event the parcel need not be offered for sale under subsection (1) until

(a) the agreement has expired, or

(b) the owner of the parcel breaches the agreement,

whichever occurs first.

1994 cM-26.1 s418;1995 c24 s62;1996 c30 s35

**Reserve bid and conditions of sale**

**419** The council must set

(a) for each parcel of land to be offered for sale at a public auction, a reserve bid that is as close as reasonably possible to the market value of the parcel, and

(b) any conditions that apply to the sale.

1994 cM-26.1 s419

**Right to possession**

**420(1)** From the date on which a parcel of land is offered for sale at a public auction, the municipality is entitled to possession of the parcel.

(2) For the purposes of obtaining possession of a parcel of land, a designated officer may enter the parcel and take possession of it for and in the name of the municipality and, if in so doing resistance is encountered, the municipality may apply to the Court of Queen's Bench for an order for the possession of the parcel.

RSA 2000 cM-26 s420;2009 c53 s119

**Advertisement of public auction**

**421(1)** The municipality must advertise the public auction

- (a) in one issue of The Alberta Gazette, not less than 40 days and not more than 90 days before the date on which the public auction is to be held, and
- (b) in one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 20 days before the date on which the public auction is to be held.

(2) The advertisement must specify the date, time and location of the public auction, the conditions of sale and a description of each parcel of land to be offered for sale.

(3) The advertisement must state that the municipality may, after the public auction, become the owner of any parcel of land not sold at the public auction.

(4) Not less than 4 weeks before the date of the public auction, the municipality must send a copy of the advertisement referred to in subsection (1)(a) to

- (a) the owner of each parcel of land to be offered for sale,
- (b) each person who has an interest in any parcel to be offered for sale that is evidenced by a caveat registered by the Registrar, and
- (c) each encumbrancee shown on the certificate of title for each parcel to be offered for sale.

1994 cM-26.1 s421; 1995 c24 s63

**Adjournment of auction**

**422(1)** The municipality may adjourn the holding of a public auction to any date within 2 months after the advertised date.

(2) If a public auction is adjourned, the municipality must post a notice in a place that is accessible to the public during regular business hours, showing the new date on which the public auction is to be held.

(3) If a public auction is cancelled as a result of the tax arrears being paid, the municipality must post a notice in a place that is accessible to the public during regular business hours stating that the auction is cancelled.

1994 cM-26.1 s422