Minute No. 619
Report – Executive Policy Committee – October 5, 2011

Item No. 1 **Reactivation of Local Improvement Taxes deferred on 16 Hastings Boulevard (St. Vital Ward)**

COUNCIL DECISION:

Council concurred in the recommendation of the Executive Policy Committee and adopted the following:

1. That the deferment of the local improvement taxes on 16 Hastings Boulevard (Roll No. 08003316500) authorized under By-law No. 2393/79 cease effective September 28, 2011.

2. That the assessments be reactivated and the local improvement taxes be imposed with a requirement for payment.

3. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

Report – Executive Policy Committee – October 5, 2011

DECISION MAKING HISTORY:

Moved by His Worship Mayor Katz,

That the recommendation of the Executive Policy Committee be adopted by consent.

Carried

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On October 5, 2011, the Executive Policy Committee concurred in the recommendation of the Winnipeg Public Service and submitted the matter to Council.

ADMINISTRATIVE REPORT

Title: **REACTIVATION OF LOCAL IMPROVEMENT TAXES DEFERRED ON 16 HASTINGS BOULEVARD PURSUANT TO BY-LAW NO. 2393/79**

Critical Path: **Executive Policy Committee - Council**

AUTHORIZATION

Author	Department Head	CFO	CAO
B. Cull Manager of Taxation and Finance	N. Karpa City Assessor	Paul Olafson Acting CFO	Deepak Joshi Chief Operating Officer

RECOMMENDATIONS

1. That the deferment of the local improvement taxes on 16 Hastings Boulevard (Roll No. 08003316500) authorized under By-law No. 2393/79 cease effective September 28, 2011.

2. That the assessments be reactivated and the local improvement taxes be imposed with a requirement for payment.

3. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

REASON FOR THE REPORT

Council approval is required for a by-law to reactivate deferred local improvement taxes.

IMPLICATIONS OF THE RECOMMENDATIONS

FINANCIAL IMPLICATIONS

(x) Within approved Current and/or Capital Budget.

( ) Current and/or Capital Budget adjustment is required.

Comment(s): There is no financial impact to the City of Winnipeg. The deferment for this property was originally recorded as a receivable on the Balance Sheet.

HISTORY

On April 5, 1978, Council passed By-laws for imposition of local improvement taxes for local improvements in Maralbo Avenue West for the property located at 16 Hastings Boulevard as follows:

By-law No.	Improvement Type	Term	Annual Levy
1862/78	Wastewater Sewer	1978-97	$64.60
1864/78	Land Drainage Sewer	1978-97	$176.19
1871/78	Watermain	1978-87	$85.70
1876/78	Street Pavement	1978-87	$270.90

The above local improvement taxes were deferred on August 15, 1979 by By-law No. 2393/79 for 16 Hastings Boulevard (see Attachment 1 for Notice of Deferment).

Deferment By-law No. 2393/79 (Attachment 2) states the circumstances under which the deferment will cease. The condition under Subsection 1(b)(i) has occurred pursuant to a plan of subdivision under DASSF 505/2011 with the Planning, Property and Development Department (see Attachment 3 for plan of subdivision – Plan No. 51576). Accordingly the deferment should cease and the property owner is required to pay the local improvement taxes at the same cash value or amortized cost as required in the original local improvement tax impositions by-laws.

Reactivation of the local improvement taxes is necessary in order to allow the cost of the Local Improvements to be added to the tax roll and the Notice of Deferment discharged. Payment for these local improvement taxes has been received from Aikins, MacAulay & Thorvaldson LLP, acting as Solicitor for the property owner. The payment, received September 1, 2011, covers the full cash cost of the local improvement in the amount of ***$4,338.55*** (see Attachment 4).

Upon Council approval of the Reactivation By-law, the local improvement taxes will be imposed on the subject property. Furthermore, now that payment has been received, it will be processed and a discharge of the Notice of Deferment will be provided to the property owner. Once this discharge has been registered with the Winnipeg Land Titles Office, the Notice of Deferment will then be cancelled on the title of the property.

FINANCIAL IMPACT

Financial Impact Statement **Date:** September 7, 2011

Project Name:

Reactivation of Local Improvements Deferred on 16 Hastings Boulevard

COMMENTS:

There is no financial impact to the City of Winnipeg in the Operating Budget. The deferment for this property was originally recorded as a receivable on the Balance Sheet.

Original signed by
Radhika Abeysekera
Manager of Finance (Campus)
Corporate Finance Department

CONSULTATION

In preparing this report there was consultation with:

Internal
Planning, Property and Development Department
Legal Services Department (as to legal issues only)

External

SUBMITTED BY

Department: Assessment and Taxation
Division: Taxation and Finance
Prepared by: G. Wladyka, Senior Local Improvement Clerk
Date: September 7, 2011
File No. N/A

Attachments:

1. Notice of Deferment
2. Deferment By-law No. 2393/79
3. Plan of Subdivision – Plan No. 51576
4. Local Improvement Cash Cost Amounts


Attachment 1 Admin Report (16 Hastings E


Attachment 2 Admin Report (16 Hastings E


Attachment 3 Admin Report (16 Hastings E


Attachment 4 Admin Report (16 Hastings E