



We speak up for fairness

Northwest Territories Ombud

TAXATION WITHOUT PROPERTY

FAIRNESS IN PROPERTY ASSESSMENT AND TAXATION

Special Report 02-2021

From the Ombud

Nearly 60 years ago, an advocate for the establishment of ombudsman offices, which were then a new idea in Canada, wrote, “it is quite possible nowadays for a citizen’s right to be accidentally crushed by the vast juggernaut of the government’s administrative machine.”¹ This is surely at least as true now as it was then.



Throughout bureaucracies, there is an unspoken presumption that longstanding ways of doing things are fair and correct, which they often are. However, when they are unjust and/or wrong, it is practically impossible for an individual citizen to get the attention of the officials, usually headquarters senior managers or executives, who have the authority to make changes. This is one way that citizens’ rights can be “accidentally crushed”. The complaint that led to this report provides an example of how that can happen. It also provides an example of one of the fundamental roles of an ombud, which is to make sure that the people who have the power to fix administrative problems hear about them.

Mr. Smith asked our office to look into his property tax bill for Lot XX, a parcel of land in his community that he had once lived on, but that had been vacant for several years. Even though Mr. Smith had no legal interest in the property, and was no longer occupying it, taxes and penalties were accumulating each year because he was still listed as the assessed owner.

When we initially contacted the two departments who administer the *Property Assessment and Taxation Act* (PATA), Finance and Municipal and Community Affairs, officials told us that Mr. Smith had to remain the assessed owner as long as there were tax arrears owing, according to their understanding of PATA. After we pointed out to senior officials in the departments that this effectively meant Mr. Smith was being charged property taxes on property he did not have, they agreed there was a problem, cooperated to re-examine their practices, and ultimately arrived at a solution that removed Mr. Smith from the assessment roll and reduced his tax debt considerably.

The recommendations in this report are aimed at ensuring that other people who, like Mr. Smith, were formerly unauthorized occupants of what is now vacant land and are still being charged taxes, can have their assessment status and property taxes reconsidered as well. The recommendations also call for more accessible information about how property assessment and taxation apply to unauthorized occupants, the

¹ Rowat, D. C. (1962). An Ombudsman Scheme for Canada. *Canadian Journal of Economics and Political Science*, 28 at p. 543.

Territorial Board of Revision process for requesting reviews of property assessments, and the Property Tax Arrears Relief Program.

Both Ministers have substantially accepted the recommendations on behalf of their departments, and indicate that they have already made some progress on implementing them. We will provide an update in a future report.

A handwritten signature in blue ink, appearing to read 'Colette Langlois', with a stylized, flowing script.

Colette Langlois
Ombud

August 2021

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Introduction

This investigation came about as the result of a complaint by an individual, Mr. Smith, who had concerns about his property tax bill. We soon realized that the issues Mr. Smith's complaint raised could also be affecting many other NWT residents.

In this report, we describe how the *Property Assessment and Taxation Act*² (PATA) was applied to Mr. Smith's situation and the processes and information that were available to him. We set out Mr. Smith's complaint, what we found in our investigation, and recommendations to address problems we identified with the property assessment and taxation system. Because property assessment is the responsibility of the Department of Municipal and Community Affairs (MACA), and property taxation is the responsibility of the Department of Finance (Finance), we have included recommendations to both Departments.

Principles of Administrative Fairness

The Ombud has a mandate to investigate complaints of “maladministration”, or “administrative unfairness”. Guidance on the principles of administrative fairness comes from the *Ombud Act*³, administrative law, and from standards that legislative ombuds have developed together.⁴

Standards of administrative fairness can be grouped into three categories: fair decisions (what was decided?); fair process (how was it decided?); and fair service (how was the person treated?).⁵

This complaint raised issues of both decision fairness and service fairness. Fair decisions are based on rules that are reasonable and just. A rule might be considered oppressive if it puts too heavy of a burden on a person trying to access a process, if it imposes unreasonable requirements on a person, or if it is punitive or harsh. Fair service includes making programs and services accessible to a diverse range of people.

² R.S.N.W.T. 1988, c. P-10.

³ S.N.W.T. 2018, c. 19, ss. 33(1).

⁴ See, e.g., Canadian Council of Parliamentary Ombudsman (2019). *Fairness by Design: An Administrative Fairness Self-Assessment Guide*. Available at www.nwtombud.ca.

⁵ For more about administrative fairness, see www.nwtombud.ca.

Background

Property Taxation

Like other Canadian provincial and territorial governments, the Government of the Northwest Territories (GNWT) collects property taxes on land and “improvements”. On a parcel of land where someone lives, the house, and other buildings like sheds and garages, could all be considered “improvements”.

The Department of Finance is responsible for collecting property taxes in the General Taxation Area (GTA). The GTA includes all NWT communities except for Fort Simpson, Fort Smith, Hay River, Inuvik, Norman Wells and Yellowknife, which are municipal taxation authorities (municipal governments collect the property taxes in those communities).

Finance calculates the taxes for a property based on its “assessed value”. “Assessed owners” are responsible for paying those taxes.

Property Assessment

MACA is responsible for property assessment. Assessment is a way of calculating the value of a property according to specialized rules which are set out in PATA and the regulations. The assessed value is not the same as what a person paid for the property, or what it might be worth if they sold it.

Each year, MACA sends notices of assessment to “assessed owners”. Assessed owners do not necessarily have title to the property that is being assessed. The assessed owner of a home might own the parcel of land or might have a land lease from a government. People who live on public land and who do not have a lease for the property or any other legal right to be there can also be assessed owners. The GNWT refers to people who occupy public land without a legal right as “unauthorized occupants”.

If an assessed owner in the GTA does not agree with their property assessment, they can make a complaint to the Territorial Board of Revision. The deadline to do this is 45 days from the date MACA mailed the assessment notice.

Tax Arrears

When someone does not pay their taxes on time, the outstanding taxes become “arrears”. Finance charges late penalty interest on arrears under the *General Taxation Area Interest Regulations*⁶. Each year, interest is charged not only on the unpaid taxes, but also on the unpaid interest from previous years. As happened in Mr. Smith’s case, it can add up to a very large tax bill.

⁶ R.R.N.W.T. 1990, c. P-5.

Finance has a Property Tax Arrears Program (PTAP) that people can apply for if they have been in arrears for more than 2 years. Under PTAP, people can work out an agreement with Finance to make regular payments on their outstanding taxes. As long as people keep up with their payments, Finance takes a percentage of the penalty interest off of the debt each year. Up to 100% of the penalty interest part of the debt can be forgiven under this program.

The Complaint

Mr. Smith lives in a small community in the GTA. Some time during the 1980s, he moved into a partially finished house on Lot XX that someone else had started building. That person no longer wanted the house and told him he could have it. He remembers that the band knew about it and said it was okay for him to live there. He received help through NWT Housing Corporation programs to fix up the house.

At some point Mr. Smith started getting assessment and taxation notices for the property. He could not remember whether he ever paid any of the tax bills.

In 1999, Mr. Smith was able to get a new home through an NWT Housing Corporation program, and left Lot XX. He said he tore down the old house within a few months because it was not usable anymore, and he did not want children or anyone else to get hurt if they went inside. He did not tell MACA or Finance that he had left.

Mr. Smith continued to get assessment and taxation notices for Lot XX. He assumed they must be a mistake because he was no longer living there, and he ignored them for several years. He was paying the taxes on his new home.

However, each year the tax bill for Lot XX was getting larger. He started to get worried and wished he had checked into it sooner. When he contacted us in 2020, the bill was close to \$80,000. Mr. Smith did not believe he could owe that much and asked our Office to look into it.

The Investigation

What we investigated

We investigated the fairness of:

- The amount billed to Mr. Smith on his 2019 Notice of Taxation;
- The fact that Mr. Smith was still the assessed owner of Lot XX even though it was vacant and he had not occupied it in several years; and
- The processes and information available to Mr. Smith to sort out his property assessment tax bill.

What we did not investigate

The *Ombud Act* restricts the Ombud from investigating matters that took place before January 1, 2016.⁷ As a result, we did not consider the fairness of assessments or processes that might have been available to Mr. Smith before 2016. We also did not consider the fairness of Mr. Smith's remaining property tax debt for the years 2000-2008.⁸ This report does however include some information from before 2016 for context.

Investigation Process

We interviewed the complainant and had several conversations and email exchanges with MACA and Finance officials. We also reviewed the applicable legislation and policies, and documents provided by the complainant, MACA and Finance.

⁷ S.N.W.T. 2018, c. 19, ss. 17(3).

⁸ Further explanation is provided on page 9.

Analysis and Findings

The 2019 Tax Notice

Mr. Smith's 2019 tax notice showed an amount owing of \$79,133.89. Of that, his taxes for 2019 were only \$73.88. According to the notice, the remainder of the bill was made up of \$20,516.14 in arrears, and \$58,543.87 in penalty interest.

How did this happen?

Mr. Smith's 1999 tax notice (the last year he occupied the property) showed an amount owing of \$3930.85. Of that, his taxes for 1999 were \$255.91. At that point, he already had an outstanding balance of arrears and interest of approximately \$3,700. The annual amount of new taxes was similar for the next several years.

In 2008, an assessor visited the community, and noted that the Lot XX no longer had any improvements on it. From that point on, the annual taxes were lower (approximately \$70/year) because the assessed value was only for the land.

"Principal" refers to the taxes charged each year (approximately \$250/year up to 2008, and approximately \$70/year after that). The amount of principal owing increased slowly over time. The penalty interest on the arrears increased much more quickly.

Finance charged late penalty interest each year not only on the unpaid principal taxes, but also on unpaid penalties from previous years. From 1988 to 1999, the annual late penalty interest on arrears was 18%.⁹ From 1999 to 2019 it was 15%.¹⁰

In Mr. Smith's case the interest was compounded over many years to the point that it amounted to several times more than the outstanding principal. When we contacted the Department of Finance in mid-2020, they estimated that the principal amount owing for Lot XX was approximately \$10,000. This means that Mr. Smith had accumulated about \$70,000 in penalty interest.

Governments often use hefty late payment penalties as an incentive for people to pay their taxes on time. This in itself is not unfair. Moreover, it is possible for up to 100% of penalty interest to be forgiven through PTAP.¹¹

We were, however, concerned that Finance was continuing to charge Mr. Smith new taxes every year, even though the land was now vacant. It seemed like new taxes could continue to build up indefinitely.

⁹ See note 5 above.

¹⁰ Effective January 1, 2020, penalty interest will be set annually using the Bank of Canada benchmark interest rate on March 15th of each year plus 3%.

¹¹ The Property Tax Arrears Program - see page 4 for a description.

Finance advised us that Mr. Smith was still the assessed owner, according to MACA's assessment roll, and that was why they continued to bill new taxes to him each year. The next section explains how this happened.

Assessed Ownership of Lot XX

Mr. Smith did not own or lease Lot XX. He became the assessed owner as an "unauthorized occupant".

When we contacted MACA to find out more about Mr. Smith's record, officials agreed that Mr. Smith was no longer occupying Lot XX. They could not confirm that he left in 1999, but they were aware, from assessment records, that at least as of 2008 there were no longer any improvements on the lot and he was no longer living there.

However, even though MACA knew Mr. Smith was no longer there, officials said they could not remove him from the assessment roll because of his tax arrears. They were not sure of which specific policy or law this came from and referred us to the Taxation section in Finance.

Taxation referred us to subsection 81(2) of PATA, which reads:

(2) Except where forgiven ... [under municipal legislation], property taxes payable in respect of taxable property are a debt owed by

a) the assessed owner shown on the assessment roll, final revision for the calendar year in which the property tax is payable; and

b) any person who subsequently becomes the assessed owner of the assessed property and who is liable to taxation under this Act.

Officials were interpreting subsection 81(2) to mean that even though the land was now vacant, Mr. Smith would have to remain the assessed owner of Lot XX as long as there were any arrears owing. This also meant that Finance would charge new taxes each year.

Property tax balances are usually sorted out between the buyer and seller when a house is sold and/or a land lease is assigned. The buyer, as the new assessed owner, becomes responsible for any unpaid taxes in accordance with paragraph 81(2)(b). The date of change of ownership is clear from the legal documents associated with the transfer, from MACA's point of view it is clear who the assessed owner is, and from Finance's point of view it is clear who is responsible for the property taxes.

However, in Mr. Smith's case, he left the property and removed the house, and no one else moved onto the property afterward. There are no legal documents that confirm what date he left, he did not notify anyone in MACA or Finance when he tore the house down, and there was no new assessed owner who became responsible for the taxes. On the basis of officials' interpretation of 81(2)(b) at the time, unless and until Mr. Smith

paid off his debt on Lot XX, MACA would keep him on the assessment roll, and Finance would continue to charge new taxes every year.

This raised concerns for us about whether subsection 81(2) was unjust and oppressive. MACA and Finance agreed to look at the provision and Mr. Smith's case more closely.

MACA and Finance Reconsidered Mr. Smith's Case

After initial discussions and exchanges of information with our Office, MACA and Finance agreed to work together to review Mr. Smith's case. His complaint brought to light a number of complex issues about public lands, property assessment and taxation.

Following their review, MACA and Finance determined that subsection 81(2) did not require that Mr. Smith stay on the assessment roll for Lot XX because he did not have a legal interest in the land, and the land was now vacant.

As a result, MACA agreed to remove Mr. Smith from the assessment roll. Finance also made an administrative correction to remove the taxes that were charged from 2008 onward,¹² and the penalty interest associated with those taxes.

This did not cancel his debt to Finance for the outstanding taxes, but it did mean that he would no longer be charged for new taxes. It also reduced the amount of Mr. Smith's debt substantially. He now owed Finance approximately \$4,500 for his principal taxes, plus penalty interest on that amount. He had the option of applying to PTAP and having all of the penalty interest forgiven. This was much more manageable for Mr. Smith than the \$80,000 debt he started with.

While these steps resolved our concerns about Mr. Smith's file, we realized that there could be other people like him. MACA did not have an immediate way of telling us how many assessed owners are unauthorized occupants, and of those how many are still being taxed on what is now vacant land. However, they advised us that they are now working to identify any other unauthorized occupants who might be in a similar situation to Mr. Smith.

¹² Finance removed the new taxes starting in 2008 because that was earliest assessment record confirming that Lot XX was vacant. Mr. Smith could not provide any proof that he left the property earlier because so much time has passed. As explained on page 6, we did not consider the fairness of the taxes charged to Mr. Smith for Lot XX between 2000 and 2008.

Findings #1 and 2

The practice of keeping unauthorized occupants who have tax arrears on the assessment roll for vacant land is unjust and oppressive; and

The practice of continuing to charge new taxes each year to unauthorized occupants who have tax arrears on vacant land is unjust and oppressive.

Unauthorized occupants are still responsible for any tax arrears they built up while they were living on public land. However, MACA and Finance will need to work together to make sure that they do not continue to charge those people new taxes once the land is vacant. Because this situation has been going on for many years, Finance may have to make more corrections to previous years' taxes. Going forward, a process is needed to make sure that MACA finds out when an unauthorized occupant vacates land assessed to them so that this situation does not keep happening.

Process for Changing the Name of the Assessed Owner

Each year when Mr. Smith received his assessment notice, he could have made a complaint to the Territorial Board of Revision to ask them to change the name on the assessment roll so that he was no longer the assessed owner. It is impossible to know now whether his complaint would have been successful, or whether the Board would have said no because of ss. 81(2). However, that review process was available to Mr. Smith to try.

Mr. Smith told us that he generally found the notices and letters he received from MACA and Finance confusing and did not really understand them. He believed the notices for Lot XX were a mistake because he no longer lived there, and the band and other community members knew the lot was vacant. He was not aware of the Board of Revision process.

MACA does not have any information specifically for unauthorized occupants to explain how property assessment applies to them. As explained above, unauthorized occupants cannot rely on title or lease transfer documents to prove when they have left a property. Their situation as assessed owners is more complex. Like Mr. Smith, they may not realize that MACA will continue to assume they are the assessed owner, and Finance will continue to charge them taxes.

MACA does include general information about the Board of Revision process with its notices of assessment (Appendix A). Mr. Smith would have received that information

every year. After reviewing it, we were concerned about the accessibility of the Board of Revision process to Mr. Smith and other members of the public.

The document itself is in fine print and is full of jargon and technical details. From the heading at the top of the document, “Information Regarding This Notice of Assessment” it is not immediately obvious what it is about. The document provides phone and fax numbers for officials in headquarters, but they are not toll-free.

Many people find it challenging to understand or complete complicated paperwork on their own. Many people do not have easy access to computers, internet, printers, phones and/or unlimited long distance calls if they need to get copies of forms, more information or have questions.

Finding #3 MACA did not provide reasonable access to a process to review the assessed ownership of the property or to information about how property assessment applies to unauthorized occupants.

Having written information in clear and understandable language and local or regional contacts who can answer questions can make difficult processes more accessible to more people. Clearer information about the Board of Revision process and information specifically for unauthorized occupants would make property assessment services fairer and more accessible to a more diverse range of people.

MACA could also consider a simpler process to review matters like changes in assessed ownership that are usually not as complex as determining property values.

Property Tax Arrears Program

Finance sent Mr. Smith a letter and information about PTAP in the fall of 2019. However, when we spoke to Mr. Smith, he said he did not realize the program existed. Once we explained the program to him and passed on contact information for someone who was familiar with his file, he was comfortable following up himself.

Finance has put measures in place to make PTAP accessible to a diverse range of people. The information Finance sent to Mr. Smith says to contact the local Government Services Officer or Regional Lands officers for more information. Staff can help people with the application process, which involves filling out forms and gathering a lot of documents, and could be difficult for some people to manage on their own.

However, the amount of information was overwhelming to Mr. Smith, and he admitted that he did not read it. When we reviewed the information package, we saw that the

cover letter alone was over a page long. The information about who to contact is not until the second page.

Finding #4 Finance did not provide reasonably accessible information about PTAP.

A simpler cover letter and/or information sheet with just a few lines and contact information is more likely to get people's attention. Finance could also consider a public information campaign in the GTA, such as posters or notices telling people who to call if they are behind on their property taxes and want to find out what they can do about it.

Recommendations

1. It is recommended that within 90 days MACA review its own records to identify:
 - a. which assessed owners are known or likely unauthorized occupants; and
 - b. which properties currently assessed to known or likely unauthorized occupants are vacant and as of what date according to existing MACA assessment records.
2. It is recommended that within 180 days, MACA establish a process and timelines to confirm which assessed owners are unauthorized occupants; to confirm whether those parcels are still occupied; to remove unauthorized occupants from the assessment roll once the occupancy has ended; and to track that information going forward. If necessary, the process should include reconsideration of sections of PATA that may need clarification for MACA to be able to proceed.
3. It is recommended that within 180 days, Finance establish a process to remove current and previous taxes and associated penalty interest on vacant lands where the assessed owner is an unauthorized occupant, based on satisfactory evidence from MACA, the assessed owner, or other sources, that the land was vacant as of a particular date.
4. It is recommended that within 180 days, MACA and Finance jointly establish a protocol for exchanging information with each other to facilitate the review of unauthorized occupants' current and prior year taxes, and to communicate any changes in assessed ownership status and/or taxation to affected individuals.
5. It is recommended that within the next year MACA develop a simplified process for unauthorized occupants to be taken off the assessment roll after they vacate the land or someone else takes it over, and provide information in accessible language to unauthorized occupants on this process.
6. It is recommended that before the end of 2021 MACA and Finance develop and distribute information in accessible language on how property assessment and taxation apply to unauthorized occupants.
7. It is recommended that with the next notices of assessment, MACA provide information about the Territorial Board of Revision process in accessible language as well as regional or local contacts people can speak to for more information and assistance.

8. It is recommended that by the end of 2021, Finance provide simplified information about the PTAP in mailouts to qualifying individuals and/or through a public information campaign.

Conclusion

The property assessment and taxation system is complex, especially as it applies to unauthorized occupants. This report only addresses the specific issues that Mr. Smith's complaint brought to light, and there are likely many more.

This report also highlights the importance of accessible language and processes to fair service.

When public authorities develop communications and procedures, it is important for them to keep in mind that not everyone is able to navigate government jargon, websites, and forms, and not everyone has access to computers, printers, unlimited long-distance calling, or internet service. Authorities may need to adjust their procedures and/or how they communicate information to clients, and the general public.

While it is necessary to have accurate, complete, and up-to-date information available, public authorities can also consider creating simpler notices and cover letters that tell people in a few lines what the information is about, why they should pay attention to it, and who to contact for more information or assistance. This makes it more likely that people will follow up on important matters and access services and resources they need.

These are just a few examples of how authorities can make programs and services fairer and more accessible to a more diverse range of people.

INFORMATION REGARDING THIS NOTICE OF ASSESSMENT

1. This notice contains the same information about the property as is recorded in the Certified Assessment Roll, First Revision. The part of the assessment roll which refers to the community where this property is located may be inspected during business hours at the community office, or at the office of the Director of Assessment, 5th floor, Northwest Tower, 5201—50th Avenue, Yellowknife, NT.
2. Any person may make a complaint to the Board of Revision about:
 - a) the name of the assessed owner;
 - b) an assessed value shown on the Certified Assessment Roll, First Revision;
 - c) the property class that is assigned to assessed property;
 - d) whether anything that has been assessed is exempt from assessment or is not liable to assessment;
 - e) a clerical, typographical, administrative or other error on, or omission from, the Certified Assessment Roll, First Revision, or the Notice of Assessment
4. Complainants are expected to supply a detailed written and/or verbal presentation to the Board supporting the grounds of their complaint. If you wish to complain, you may do so by completing the lower portion of this Notice of Assessment and send it to: Secretary of the Territorial Board of Revision, #600, 5201—50th Avenue, Yellowknife, NT X1A 3S9. Your complaint must include your name and address, the location of your property, your complaint and the reason(s) for it, and what remedies you seek, explained in detail.
5. Complaints must be sent or delivered to the Secretary of the Board of Revision, and must be received by the secretary **NOT LATER THAN 45 DAYS** from the date of mailing of this notice which appears on the front of this notice. All complainants will be notified when the Municipal Board of Revision will sit.
6. Assessments indicated on this notice are in dollars, e.g. 1000 is \$1000.00. Any amount which appears under improvements refers to buildings, or structures, etc. which are located on the land. The total amount indicated is the total value of the property for assessment purposes. The Minister of Finance sets the mill rates. The mill rates are applied to the assessments to determine the amount of taxes. Tax notices will be mailed later in the year.

*Further information regarding this subject may be obtained by contacting the Director of Assessment in Yellowknife at (867) 767-9165 ext. 21097, by facsimile at (867) 873-0584, or the Secretary of the Territorial Board of Revision at (867) 767-9161 ext. 21022.

NWT1899H/0410

RENSEIGNEMENTS SUR LE PRÉSENT AVIS D'ÉVALUATION

1. Cet avis contient les mêmes renseignements concernant cette propriété que ceux inscrits dans le rôle d'évaluation certifié, première révision. Le rôle d'évaluation se référant à la communauté où se trouve cette propriété peut être examiné pendant les heures d'ouverture au bureau de la communauté ou au bureau du Directeur de l'évaluation, 5^e étage, Northwest Tower, 5201—50^e avenue, Yellowknife, NT.
2. Toute personne peut porter plainte au Conseil de révision sur une ou l'autre des questions suivantes:
 - a) le nom du propriétaire évalué;
 - b) la valeur évaluée indiquée sur le rôle d'évaluation certifié, première évaluation;
 - c) la catégorie de propriétés attribuée à la propriété évaluée;
 - d) si la propriété évaluée est exonérée d'impôt foncier ou n'est pas assujettie à l'évaluation;
 - e) une erreur ou omission d'écriture, de typographie, d'administration ou d'un autre type qui s'est glissée dans le rôle d'évaluation certifié, première révision, ou dans l'avis d'évaluation.
3. Les personnes qui ont une plainte à formuler doivent le faire de façon détaillée par écrit et/ou oralement au Conseil en justifiant les motifs de leur plainte. Si vous désirez formuler une plainte, vous devez remplir la partie inférieure du présent Avis d'évaluation et le faire parvenir au Secrétaire du Conseil de révision territorial, #600, 5201—50^e avenue, Yellowknife, NT, X1A 3S9. Vous devez y inclure votre nom et votre adresse, l'adresse du propriété, les raisons de votre plainte et vos suggestions de solutions. Exposer en détail.
4. Votre plainte doit parvenir au bureau du Secrétaire du Conseil **DANS LES 45 JOURS SUIVANT** l'envoi de cet avis; cette date apparaît au recto du présent avis d'évaluation. Tous les plaignants recevront un avis indiquant où et quand siégera le Conseil de révision territorial.
5. Les évaluations écrites sur cet avis sont en dollars, c'est-à-dire que 1000 équivaut à 1000 \$. Tout montant indiqué à la case « amélioration » se réfère à toutes les constructions, structures, etc. situées sur la propriété foncière. Le montant indiqué représente la valeur aux fins d'évaluation. Le Ministre des Finances fixera les taux par mille s'appliquant aux évaluations afin de déterminer le montant des taxes. Les avis d'imposition seront postés plus tard dans l'année.

*Pour plus de renseignements au sujet du présent avis, appeler le bureau du Directeur de l'évaluation à Yellowknife à (867) 767-9165 ext. 21097, par télécopieur à (867) 873-0584, ou le Secrétaire du Conseil de Révision Territorial à (867) 767-9161 ext. 21022.

COMPLAINT (EXPLAIN IN DETAIL) - PLAINTE(EXPOSER EN DÉTAIL) *

I hereby complain against this assessment for the following reason(s):	Je désire par la présente porter plainte contre la présente évaluation pour la (les) raison(s) suivante(s):

REMEDY (EXPLAIN IN DETAIL) - REDRESSEMENT (EXPOSER EN DÉTAIL) *

And seek the following remedy:	et j'y vois la façon suivante d'y remédier:				
	<table border="1"> <tr> <td>X _____</td> <td>_____</td> </tr> <tr> <td>SIGNATURE</td> <td>DATE</td> </tr> </table>	X _____	_____	SIGNATURE	DATE
X _____	_____				
SIGNATURE	DATE				

IF INSUFFICIENT SPACE, ATTACH ADDITIONAL SHEET—SI L'ESPACE EST INSUFFISANT, JOINDRE UNE FEUILLE ADITIONNELLE

Appendix B

Responses from Finance and Municipal and Community Affairs



August 05, 2021

Ms. Colette Langlois
5-6 COURTOREILLE STREET
BOX 4297
HAY RIVER NT X0E 1G2

Response – Office of the Ombud - File #2036 Report

Thank you for the opportunity to respond to the recommendations included in your report on the complaint made by Mr. [REDACTED] and received by the Department of Municipal and Community Affairs (MACA) on May 18, 2021.

My apologies for the delay in responding to you. The MACA Deputy Minister, Ms. Laura Gareau, advises that you have maintained contact with the Department to determine the status of our response, and we are appreciative of your patience as we re-focus from flood recovery efforts to other key files of the Department.

MACA is in agreement with the recommendations to be addressed by us, as follows:

- Recommendation One
 - It is recommended that within 90 days MACA review its own records to identify:
 - Which assessed owners are known or likely unauthorized occupants; and
 - Which properties currently assessed to known or likely unauthorized occupants are vacant and as of what date according to existing MACA assessment reports.
- Recommendation Two
 - It is recommended that within 180 days, MACA establish a process and timelines to confirm which assessed owners are unauthorized occupants; to confirm whether those parcels are still occupied; to remove unauthorized occupants from the assessment roll once the occupancy has ended; and to track that information going forward. If necessary, the process should include reconsideration of sections of the *Property Assessment and Taxation Act* that may need clarification for MACA to be able to proceed.
- Recommendation Five
 - It is recommended that within the next year, MACA develop a simplified process for unauthorized occupants to be taken off the assessment roll after they vacate the land or someone else takes it over, and provide information in accessible language to unauthorized occupants on this process; and

.../2

- Recommendation Seven
 - It is recommended that with the next notices of assessment, MACA provide information about the Territorial Board of Revision process in accessible language as well as regional or local contacts people can speak to for more information and assistance.

MACA is also in agreement with the following recommendations shared with the Department of Finance:

- Recommendation Four
 - It is recommended that within 180 days, MACA and Finance jointly establish a protocol for exchanging information with each other to facilitate the review of unauthorized occupants' current and prior year taxes, and to communicate any changes in assessed ownership status and/or taxation to affected individuals; and
- Recommendation Six
 - It is recommended that before the end of 2021, MACA and Finance develop and distribute information in accessible language on how property assessment and taxation apply to unauthorized occupants.

Related to the timelines in the report, recommendation three is dependent on other departments like Finance and Lands to undertake separate processes that relate to the issues raised, therefore 180 days may not be adequate for MACA to address this particular recommendation.

In terms of a status update, please be advised that MACA has started addressing recommendation one and has completed a review of all files to identify the quantum of records that we have as unauthorized. The next step is to work with the Department of Lands to validate the list so the Government of the Northwest Territories has a full picture of the number of unauthorized occupants that are on the assessment roll.

Sincerely,



Shane Thompson
Minister
Municipal and Community Affairs

- c. Ms. Caroline Wawzonek, Minister of Finance
Mr. Sandy Kalgutkar, Deputy Minister of Finance
Mr. Jamie Koe, Deputy Minister of Lands
Ms. Laura Gareau, Deputy Minister of Municipal and Community Affairs



June 8, 2021

Ms. Colette Langlois
Ombud
5 - 6 COURTOREILLE STREET
PO BOX 4297
HAY RIVER NT X0E 1G2

Dear Ms. Langlois:

Report – Your file #2036

Thank you for the opportunity to respond to the report's recommendations.

The Department of Finance agrees with the recommendations to be addressed by Finance, specifically recommendations three and eight, for which it will be responsible to complete. We also agree with recommendations four and six which are shared recommendations with the Department of Municipal and Community Affairs.

In regards to the timelines in the report, recommendation three is dependent on other departments to undertake separate processes that relate to this and, therefore, 180 days may not be adequate for Finance to address this particular recommendation.

Additionally, we are pleased to inform you that we have already made some progress with regards to recommendation eight.

Sincerely,

A handwritten signature in blue ink, consisting of a large loop followed by a series of smaller loops and a long horizontal stroke.

Caroline Wawzonek
Minister of Finance

c. Mr. Sandy Kalgutkar, Secretary to the Financial Management Board
Deputy Minister, Finance

Ms. Julie Mujcin, Comptroller General, Finance