



December 11th, 2020

Subject: Assessment and Tax History – 22346 Township Road 521A

Below is a summary of events that took place affecting the assessment and taxation level of the property located at 23246 Township Road 521A. Attached is a copy of the current Land Title providing the name of titled landowners and their mailing address.

Assessment History

In September 2016, a letter requesting the completion of a farm status declaration form (see attached) was mailed to the address as shown on the land title, no response was received to this letter. After an aerial imagery review of the property was completed along with no response to the declaration form the assessment was changed to reflect non-farm status for the 2019 tax year.

The property is a vacant land parcel, with no evidence of a farm operation on site. This was confirmed with Ms. Lavorato on December 3, 2020 during our phone conversation.

In order for a property to be assessed as a farm parcel it must meet the definition of a farming operation as described in the Municipal Government Act (MGA) and the associated regulation Matters Relating to Assessment and Taxation (MRAT).

“farming operations” means the raising, production and sale of agricultural products and includes

- (i) horticulture, aviculture, apiculture and aquaculture,
- (ii) the production of horses, cattle, bison, sheep, swine, goats, fur-bearing animals raised in captivity, domestic cervids within the meaning of the Livestock Industry Diversification Act, and domestic camelids, and
- (iii) the planting, growing and sale of sod;

In my conversation with Ms. Lavorato we discussed what some of the requirements would be to meet the definition of a farm parcel. I have offered to work with her on requirements that need to be met in order to secure farm status the 2021 tax year. This includes a letter of intent describing what type of farm operation will take place during the 2021 tax year prior to December 31st, 2020.

Once received, farm status will be applied to the property on a go forward basis, a follow up inspection will take place during the summer / fall months of 2021 to verify that the property is still in use as a farm operation. If this is not the case the property will be reverted to non-farm status.

Tax History

There are two owners listed on title, Ms. Lavorato and Ms. Lavorato-Hipkin (see attached land title). The Tax Department did not receive returned mail for the primary owner Ms. Lavorato but did receive returned mail from the secondary owner Ms. Lavorato-Hipkin.

Due to two years of non-payment and the returned mail from Ms. Lavorato-Hipkin our taxation team worked on finding a contact number for one of the owners. In November 2020, contact was made with Ms. Lavorato-Hipkin, who then reached out to Ms. Lavorato to contact the Assessment and Tax Department.

At this time, it was determined that Ms. Lavorato and Ms. Lavorato-Hipkin no longer resided at the addresses listed on the Land Title, and it was determined that the Assessment and Tax Department did not receive a change of address request from either owner.

Due to the addresses not being changed with Land Titles or the Assessment and Tax Department, correspondence was not received and taxes owing fell into arrears.

Options moving forward are to pay the outstanding balance before further penalties accrue (*Dec 31st*). This would allow Ms. Lavorato to join the TIPPS program for 2021 which would help distribute the taxes owing over a 12 month period.

Regards,



Brennen Tipton, AMAA
Manager, Residential Assessment
Strathcona County
780-464-8161
Brennen.tipton@strathcona.ca



LAND TITLE CERTIFICATE

S
LINC SHORT LEGAL TITLE NUMBER
0021 271 325 4582RS;1;4 112 201 446

LEGAL DESCRIPTION

PLAN 4582RS
BLOCK 1
LOT 4
CONTAINING 8.3 HECTARES(20.51 ACRES) MORE OR LESS
EXCEPTING THEREOUT ALL MINES AND MINERALS

ATS REFERENCE: 4;23;52;10;NW
ESTATE: FEE SIMPLE

MUNICIPALITY: STRATHCONA COUNTY

REFERENCE NUMBER: 112 059 347

REGISTERED OWNER(S)
REGISTRATION DATE(DMY) DOCUMENT TYPE VALUE CONSIDERATION

112 201 446 05/07/2011 TRANSFER OF LAND \$116,000 SEE INSTRUMENT

OWNERS

SANDRA LAVORATO-HIPKIN
OF 36, 101 JIM COMMON DRIVE
SHERWOOD PARK
ALBERTA T8H 2M1

AND
NATALENA LAVORATO
OF 11436-71 AVE
EDMONTON
ALBERTA T6G 0A7
AS JOINT TENANTS

ENCUMBRANCES, LIENS & INTERESTS

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112 201 446

REGISTRATION

NUMBER	DATE (D/M/Y)	PARTICULARS
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NO REGISTRATIONS

TOTAL INSTRUMENTS: 000

THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN
ACCURATE REPRODUCTION OF THE CERTIFICATE OF
TITLE REPRESENTED HEREIN THIS 3 DAY OF
DECEMBER, 2020 AT 08:24 A.M.

ORDER NUMBER: 40622311

CUSTOMER FILE NUMBER:



END OF CERTIFICATE

THIS ELECTRONICALLY TRANSMITTED LAND TITLES PRODUCT IS INTENDED
FOR THE SOLE USE OF THE ORIGINAL PURCHASER, AND NONE OTHER,
SUBJECT TO WHAT IS SET OUT IN THE PARAGRAPH BELOW.

THE ABOVE PROVISIONS DO NOT PROHIBIT THE ORIGINAL PURCHASER FROM
INCLUDING THIS UNMODIFIED PRODUCT IN ANY REPORT, OPINION,
APPRAISAL OR OTHER ADVICE PREPARED BY THE ORIGINAL PURCHASER AS
PART OF THE ORIGINAL PURCHASER APPLYING PROFESSIONAL, CONSULTING
OR TECHNICAL EXPERTISE FOR THE BENEFIT OF CLIENT(S) .

September 19, 2016

LAVORATO NATALENA
11436 - 71 AVE
EDMONTON AB T6G 0A7

Dear Ms. Lavorato,

Subject: NW-10-52-23-W4 Plan 4582RS Block 1 Lot 4
Roll # 2310305004

The Assessment Department is conducting a review of property values in your area in conjunction with updating the current farming status of your property.

Please complete the attached farm declaration and return to the Assessment and Tax Department, by the deadline stated. Please fill out the section which applies to your current farming or non-farming status. Also, please ensure that the Declaration section is signed and includes your contact information.

The Assessor will be verifying your farming operations with an on site inspection.

If you need any assistance in filling out the form, or have any other questions, please contact the Assessor noted below.

Thank you for your cooperation.

Thomas Hussey
Property Assessor

Ph: (780) 464-8167
Fax: (780) 464-8270

Attch/th

Deadlines for Submission

_____ ► Forms not returned by deadline will result in your property being considered a non-farm.

Property Information

Name _____ Date _____

Legal description Part section _____ Section _____ Township _____ Range _____ Meridian W4
Plan _____ Block _____ Lot _____

Roll number _____

Property assessment is governed by provincial legislation. The “Matters Relating to Assessment and Taxation Regulation 220/2004” is part of this legislation and defines “farming operations” in part as follows:

1 (i) “farming operations means the raising, production and **sale** of agriculture products...”

Section A Agriculture Products Raised, Produced and Sold (You are farming the above described property)

Provide a breakdown of agricultural products sold over the past year.

Agricultural Products (list specific products)	Sold (\$ amount)	Date sold (approximate)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Section B Leased Land (farming operations are conducted by someone **other than yourself**)

Was this property leased for farming operations?

☐ no

☐ yes ► ☐ copy of lease/agreement enclosed (preferred); or

☐ verbal agreement only ► Name of person using parcel _____

Phone number _____

Nature of farming activity _____

Section C No Farming Operations or Intent to Farm (the above described property is **not being farmed**)

☐ The above property is not being farmed.

Declaration

After reviewing the statutory definition of “**farming operations**,” I declare that farming operations are conducted on the above property (per Section A or B) **OR** that farming operations are **not** conducted on the above described property (Section C). All information given on this statement is true to the best of my knowledge.

Owner – Signature _____

Date _____

Phone number _____

Collection and use of personal information

Personal information is being collected under the authority of the *Municipal Government Act* (MGA) and the *Freedom of Information and Protection of Privacy Act* (FOIP) and is managed in accordance with the provisions of FOIP. This information will be used to process the change in property assessment. If you have any questions about the collection and use of your personal information, contact the Director, Assessment and Tax, Strathcona County at 780-464-8196.