

APPEAL NUMBER  
2021-0137

**PART C – DECISION UNDER APPEAL**

The decision under appeal is the Ministry of Social Development and Poverty Reduction (ministry) reconsideration decision dated June 29, 2021, which determined that the appellant was not eligible for a crisis supplement to pay \$12,677.80 in unpaid property taxes, as per section 59 of the Employment and Assistance Regulation.

**PART D – RELEVANT LEGISLATION**

*Employment and Assistance Act (EAA), section 4*

Employment and Assistance Regulation (EAR), section 59

**PART E – SUMMARY OF FACTS**

**Relevant Evidence Before the Minister at Reconsideration**

**Ministry Records show:**

- The appellant is a sole recipient of income assistance with four dependent children.
- They currently receive \$700.58 support and \$820.00 shelter for a total of \$1520.58 income assistance and approximately \$1053 Canada Child Benefit each month.
- On January 15, 2021 the appellant requested a crisis supplement to pay for unpaid delinquent property taxes in the amount of \$6600.00.
- On June 6, 2021 the appellant requested a crisis supplement of \$12,677.80 for unpaid delinquent property taxes and unpaid property taxes in arrears.

**Request for Reconsideration (June 16, 2021)**

The appellant states they are a single parent of six soon to be seven children. They currently pay \$400.00/month for a mortgage, which is affordable and the only way they can sustain their living at this time. If they do not pay the outstanding taxes by July 1, 2021, their home will sell in the city tax sale leaving the appellant and their children homeless, with the risk of the appellant losing their children. The appellant attempted to make payment arrangements, but the arrears and delinquent amounts need to be paid first. They have applied for various programs and loans but have been denied due to their current financial situation. The appellant states that to rent a home would cost six times what they currently pay monthly, plus first and last months rent and would also leave the appellant homeless as there is no way they could sustain the cost of rent.

**2021 Property Tax Notice (amount due July 2, 2021)**

Property address is same as appellant's address

New tax levies (basis grant) - \$3,152.20

Unpaid arrears taxes - \$5,836.82

Unpaid delinquent taxes - \$6,840.98

Total due - \$15,830.00

**Additional Information**

Appellant

**Notice of Appeal - (June 30, 2021)**

No reasons for the appeal were provided.

The appellant did not make a submission.

Ministry

The ministry stated its submission is the reconsideration summary provided in the Record of Ministry Decision.

As there was no additional information, a determination under section 22(4) of the *Employment and Assistance Act* was not required.

## PART F – REASONS FOR PANEL DECISION

The issue on appeal is whether the ministry's reconsideration decision, which determined that the appellant was not eligible for a crisis supplement to pay \$12,677.80 in unpaid property taxes, as per section 59 of the EAR, was reasonably supported by the evidence or was a reasonable application of the legislation in the circumstances of the appellant.

Relevant sections of the legislation can be found in the Schedule of Legislation.

### **Appellant Argument**

The appellant argues they have a large family. They currently pay \$400.00/month for a mortgage, which is affordable and the only way they can sustain their living at this time. If they do not pay the outstanding taxes by July 1, 2021, their home will sell in the city tax sale leaving the appellant and their children homeless, with the risk of the appellant losing their children. The appellant has attempted to make payment arrangements, but the arrears and delinquent amounts need to be paid first. The appellant has applied for various programs and loans but has been denied due to their current financial situation. To rent a home would cost six times what the appellant currently pays monthly, plus first and last months rent and would also leave the appellant homeless as there is no way they could sustain the cost of rent.

### **Ministry Argument**

The ministry argues that as homeowners are required to pay property taxes on an ongoing basis, taxes cannot not be considered as an unexpected expense. As well, the appellant had not indicated an unforeseen circumstance that prevented them from paying their taxes, only that they were struggling to make ends meet.

The ministry argues further that on April 26, 2021 an Employment and Assistance Appeal Tribunal (EAAT) upheld the ministry's reconsideration decision to deny the appellant's request for a crisis supplement to pay \$6600.00 in delinquent property taxes and noted the appellant knew the property taxes were in arrears since at least February 2020. And, the ministry advised the appellant in April 2020 that the property taxes were included as part of the \$820.00 monthly shelter allowance. As well, although the appellant advised they had been struggling to make ends meet they have not provided any information as to why they failed to pay their taxes for the past two years with the funds allotted. The ministry adds that as the appellant has been aware of their outstanding taxes and failed to pay them, it is not unexpected that they are required to pay more with their 2021 property tax notice.

The ministry also argues it was not satisfied that failure to pay the delinquent property taxes would result in imminent danger to the appellant's family's physical health. The appellant has not provided any information to suggest when their home would go to the tax sale. And, as noted in the previous reconsideration decision, the *Local Government Act* indicates that annual tax sales take place the last Monday in September. Accordingly, the ministry finds there is no immediate danger to the appellant or their children because they have three months to make alternate arrangements to avoid placing their children in danger. In addition, the EAAT noted even if the appellant had to leave their home after the city tax sale in September 2021, there was no immediate danger to the appellant or their children because they would have six months to make alternate arrangements to avoid placing their children in danger. The ministry also argues nothing indicates an eviction has been issued.

The ministry added that the purpose of crisis supplements is to address unexpected emergency needs to prevent imminent danger to health and is not intended to augment monthly assistance.

## Analysis

### Section 4 (EAA) – Income Assistance and Supplements

Section 4 states, “Subject to the regulations, the minister may provide...a supplement to or for a family unit that is eligible for it.” Ministry records show the appellant is a sole recipient of income assistance with four dependent children, receiving \$700.58 support and \$820.00 shelter for a total of \$1520.58 income assistance monthly.

### Section 59 (EAR) – Crisis Supplement

Section 59 states, the minister may provide a crisis supplement to a family unit that is eligible for income assistance if the family unit requires the supplement to meet an unexpected expense and is unable to meet the expense because there are no resources available, and failure to meet the expense will result in imminent danger to the physical health of any person in the family unit or removal of a child.

#### *Unexpected expense*

The appellant argues they have attempted to make payment arrangements, but the arrears and delinquent amounts need to be paid first. Also, they have applied for various programs and loans but have been denied due to their current financial situation.

The ministry argues that as homeowners are required to pay property taxes on an ongoing basis, taxes cannot not be considered as an unexpected expense. The ministry also argues that the appellant knew the property taxes were in arrears since at least February 2020 and the appellant was advised in April 2020 that the property taxes were included as part of the \$820.00 monthly shelter allowance. The appellant has not provided any information as to why they failed to pay their taxes for the past two years with the funds allotted.

Although the panel acknowledges that the appellant struggles to meet their expenses, the panel finds there is insufficient evidence to demonstrate that property taxes are an unexpected expense. The appellant, as a homeowner is required to pay property taxes annually. As well, ministry records show that the appellant knew the property taxes were in arrears since at least February 2020 and the appellant was advised in April 2020 that the property taxes were included as part of the \$820.00 monthly shelter allowance. In addition, there is insufficient evidence to demonstrate that there was an unexpected event that led to the property taxes being unpaid. Therefore, the panel finds the ministry reasonably concluded that property taxes cannot be considered an unexpected expense, as per section 59 of the EAR.

#### *Imminent danger to the physical health of the family or removal of a child*

The appellant argues if they do not pay the outstanding taxes by July 1, 2021, their home will sell in the city tax sale leaving the appellant and their children homeless, with the risk of the appellant losing their children.

The ministry argues the appellant has not provided any information to suggest when their home would go to the tax sale. And, the *Local Government Act* indicates that annual tax sales take place the last Monday in September. Therefore, the ministry argues they have three months to make alternate arrangements to avoid placing their children in danger and even if the appellant had to leave their home after the city tax sale in September 2021, they would have six months to make alternate arrangements. In addition, no eviction has been issued.

The panel finds there is insufficient evidence to support the appellant’s statement that if they do not pay the outstanding taxes by July 1, 2021, their home will sell in the city tax sale leaving the appellant and their children homeless, with the risk of the appellant losing their children. Therefore, the panel finds

there is insufficient evidence to support imminent physical danger to the appellant and their family's physical health or removal of a child under the *Child, Family and Community Service Act*. Ministry records state that the *Local Government Act* indicates that annual tax sales take place the last Monday in September and even if the appellant had to leave their home after the city tax sale in September 2021, they would have six months to make alternate arrangements. In addition, ministry records state that there is no evidence to suggest an eviction has been issued.

The panel finds the ministry reasonably determined there is no imminent danger to the physical health of the appellant and their family if the property taxes (in arrears) are not paid, as per section 59 of the EAR.

**Conclusion**

In conclusion, the panel finds the ministry's decision, which determined that the appellant was not eligible for a crisis supplement to pay \$12,677.80 in unpaid property taxes, as per section 59 of the EAR, was a reasonable application of the legislation in the circumstances of the appellant.

The appellant is not successful on appeal.

## Schedule of Legislation

### Employment and Assistance Act

#### **Income assistance and supplements**

**4** Subject to the regulations, the minister may provide income assistance or a supplement to or for a family unit that is eligible for it.

### Employment and Assistance Regulation

#### **Crisis supplement**

**59** (1)The minister may provide a crisis supplement to or for a family unit that is eligible for income assistance or hardship assistance if

- (a)the family unit or a person in the family unit requires the supplement to meet an unexpected expense or obtain an item unexpectedly needed and is unable to meet the expense or obtain the item because there are no resources available to the family unit, and
- (b)the minister considers that failure to meet the expense or obtain the item will result in
  - (i)imminent danger to the physical health of any person in the family unit, or
  - (ii)removal of a child under the *Child, Family and Community Service Act*.

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**PART G – ORDER**

THE PANEL DECISION IS: (Check one)       UNANIMOUS       BY MAJORITY

THE PANEL       CONFIRMS THE MINISTRY DECISION       RESCINDS THE MINISTRY DECISION

If the ministry decision is rescinded, is the panel decision referred back to the Minister  
for a decision as to amount?       Yes       No

**LEGISLATIVE AUTHORITY FOR THE DECISION:**

*Employment and Assistance Act*

Section 24(1)(a)  or Section 24(1)(b)

and

Section 24(2)(a)  or Section 24(2)(b)

**PART H – SIGNATURES**

PRINT NAME

Connie Simonsen

SIGNATURE OF CHAIR

DATE (YEAR/MONTH/DAY)

2021-08-06

PRINT NAME

Anil Aggarwal

SIGNATURE OF MEMBER

DATE (YEAR/MONTH/DAY)

2021-08-06

PRINT NAME

Dawn Martin

SIGNATURE OF MEMBER

DATE (YEAR/MONTH/DAY)

2021-08-06