

District of Barriere
REPORT TO COUNCIL

Date: September 20, 2021	File: 530.20/Rpts
To: Council	From: Chelsea Young, CFO
Re: Mobile Home Property Tax Write-Off	

Background: Each year as by legislation, Municipalities can take homes that are 3 years delinquent in taxes to tax sale. Mobile homes in Mobile Home Parks, cannot be sold as they do not own the land.

Discussion: MHP Folio #1390.270 (PID #007-698-881) has a unit that the register owner recently has passed away and the other tenant has left to live elsewhere. The Park owner would like to remove that mobile home to be demolished and bring in a newer model.

However, there is an outstanding balance of \$2,293.74 plus applicable interest to date of \$82.49. Since the mobile home sits on land that is not attached to the home, and the land is owned by an unrelated taxpayer, it can neither go for tax sale or is responsibility of the park owner.

Local governments can request a Minister's Order for Provincial approval to write-off past due taxes.

Recommendation: THAT Council direct staff to request for Provincial approval to write-off the past due balance on MHP Folio #1390.270 and further, THAT Council direct staff to prepare a Mobile Home Property Tax Write-Off Policy for consideration at a future Council Meeting.

Prepared by: Chelsea Young CFO
Reviewed by: Bob Payette, CAO