

Property Tax Relief – Roll 3312311154**Report Purpose**

To seek Council approval for the cancellation of property taxes on an abandoned manufactured home, as a bad debt expense.

Recommendation

THAT a cancellation of 2019 property tax arrears pertaining to Roll 3312311154 in the amount of \$739.50 be approved.

Our Prioritized Strategic Goals

Governance Requirement

Report

This report relates to a non-titled manufactured home (located on a leased site within a manufactured home park) that was abandoned in 2019. This manufactured home was in considerable disrepair, such that there was nil assessment value at year end, 2019.

As there are no practical tax recovery options available, administration recommends Council cancel the 2019 tax arrears. This amount will be expensed as bad debt.

Council and Committee History

July 17, 2018 Council approved the Property Tax Relief Policy, SER-002-007

Other Impacts

Policy: Property Tax Relief Policy

Legislative/Legal: Section 347 of the *Municipal Government Act*

Interdepartmental: Legislative and Legal Services, Corporate Finance, Assessment and Tax

Master Plan/Framework: n/a

Enclosure

1 Property Tax Relief Policy