
District of Lantzville

REPORT TO CHIEF ADMINISTRATIVE OFFICER

Meeting Date: Oct 23, 2024

SUBJECT: Uncollectible Property Taxes

PURPOSE

To request an order from the Minister of Municipal Affairs to write off outstanding property taxes, penalties and interest deemed uncollectible.

RECOMMENDATION

THAT as per the staff report dated October 23, 2024, Council approves the write off of uncollectible property taxes for the folios 350.70531.200; 350.70160.210; 350.70160.100; **AND FURTHER THAT** Council directs staff to apply to the Minister under Section 781 of the *Local Government Act* to write off of the said account receivable.

COMMITTEE/COMMISSION RECOMMENDATION

N/A

ALTERNATIVES AND IMPLICATIONS

None

BACKGROUND/RELEVANT HISTORY

When local government financial assets are deemed to be uncollectible, Council may, by resolution, request an order from the Minister of Municipal Affairs to write off the outstanding uncollectible taxes plus any applicable penalties and interest. Once Ministerial approval is received, all outstanding amounts from other taxing authorities will be deducted from their 2025 tax requisition and each of these taxing authorities be advised.

The owner of the manufactured home previously situated at 21-6820 Parklands Place (folio 350.70160.210) is deceased and the mobile home has subsequently been demolished by the park owner under the Manufactured Home Park Tenancy Regulations Part 6, Abandonment of Personal Property, and the *Personal Property Security Act*. The District has exhausted all avenues of collection and has no other course of action to collect the taxes owing.

The owner of the manufactured home previously situated at 10-6820 Parklands Place (folio 350.70160.100) has abandoned the mobile home and the owners of the mobile park are unable to find her whereabouts. The mobile home is uninhabitable and is subsequently being demolished by the park owner under the Manufactured Home Park Tenancy Regulations Part 6, Abandonment of Personal Property, and the *Personal Property Security Act*. The District has exhausted all avenues of collection and has no other course of action to collect the taxes owing.

Folio 350.70531.200 has been added to the BC Assessment roll in error. The unit parked on the pad at 20-7071 Lantzville Rd is a fifth wheel trailer, not a mobile home, therefore it does not qualify as taxable property. Staff has advised BC Assessment of their error and BC Assessment has removed the folio from the tax roll for 2025 and forward, and as per attachment b), they will not be creating a supplementary.

Folio	Other Tax Levy	Municipal and Library tax	Penalty	Utility fees	Interest as of Oct 23/2024	Total Write Off
350.70160.210	\$493.70	\$103.99	\$59.76	\$282.10	\$51.77	\$991.32
350.70160.100	\$176.59	\$104.29	\$28.09	\$564.20	\$46.26	\$919.43
350.70531.200	\$617.47	\$372.26	\$98.98	N/A	\$40.09	\$1,128.80
TOTAL	\$1,287.76	\$580.54	\$186.83	\$846.30	\$138.12	\$3,039.55

ATTACHMENT(S)

- a) Pictures taken by Bylaw Enforcement Sept 10,2024 and emails from Mobile Park ownership
- b) BC Assessment email rg. 350.70531.200

ANALYSIS/RATIONALE

Uncollectible tax receivable balances should be addressed in keeping with prudent financial management, and Ministerial approval will enable recovery of payments made to other taxing authorities.

1. Strategic Plan Objectives

N/A

2. Policy (Existing/Relevance/None)

N/A

3. Resources

N/A

4. Financial/Budget Implications

Pending Ministerial approval, payments of approximately \$1,287.76 to other taxing authorities may be recovered.

5. Sustainability Implications

N/A

Prepared by:

Approved for submission to Council:

Camelia Copp
Deputy Director of Financial Services
Date: October 23, 2024

Glenn Morphy
Acting Chief Administrative Officer
October 23, 2024

REVIEWED WITH:			
☒ Corporate Administration	☐ Fire Rescue	☐ Public Works/Engineering	☐ RCMP
☒ Financial Services	☐ Planning	☐ Solicitor	☐ Committee:
☐ Other:			

COUNCIL AGENDA INFORMATION:		
Meeting Type	Date	Agenda Item #
Regular	Oct 23/2024	
Closed (In-Camera)		
Special		

File Number: 1980-50 Tax Sale (Delinquent)