

Township of  
**Langley**



Est. 1873

## REPORT TO MAYOR AND COUNCIL

**PRESENTED:** MONDAY APRIL 1, 2019 -  
REGULAR AFTERNOON MEETING  
**FROM:** FINANCE DIVISION  
**SUBJECT:** UNCOLLECTABLE PROPERTY TAX – FLOAT HOMES

**REPORT:** 19-47  
**FILE:** 1970-20

### RECOMMENDATION(S):

**That** Council request permission from the Minister, under section 781 of the Local Government Act, to dispose of assets including taxation revenue by writing off the taxes for the following property(s) below:

Folio Number	Municipal Taxes	Other Taxing authorities (subject to their agreement of these refunds)
0213016047	\$ 4,233.99	\$ 1,645.14
0213011088	\$ 1,107.95	\$ 1,146.11

### EXECUTIVE SUMMARY:

The Local Government Act, under section 781 states that “The minister may confer on a local government further powers to manage and dispose of assets, including taxation revenue that the minister considers necessary or advisable”.

Unlike property taxes for real properties or manufactured homes, float homes have no registry to manage the buying, selling and transportation of these floatation vessels/homes. In the case of the listed properties above these float homes have been removed and/or previous owners vacated the property with no notice to BC Assessment or the Township. With this discovery BC Assessment removed the properties from the 2017 roll. All efforts to locate and collect the outstanding amounts from owners of these float homes have been exhausted.

The Township’s next recourse is to seek approval from the Minister of Finance to write-off the property taxes for these float homes and also request permission from the Ministry to write-off property taxes collected on behalf of other taxing authorities.

### PURPOSE:

To seek council approval to request permission from the Minister to write-off property taxes deemed uncollectable.

**DISCUSSION/ANALYSIS:**

British Columbia Assessment (BCA) is the authority charged with the responsibility of assigning values to all properties within the Province of BC. They assign values based on a reasonable estimation of market value. The *Assessment Act* does not make any provisions for correcting errors or valuations in prior periods.

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The Township will also request permission from the Ministry to write-off property taxes collected on behalf of other government agencies and then seek approval to refund their portion of these taxes.

The Township's next recourse is to seek approval from the Minister of Finance to write-off the property taxes for these float homes and also request permission from the Ministry to write-off property taxes collected on behalf of other taxing authorities.

The property taxes to be written off are comprised of \$5,341.95 for the Township and \$2,791.25 for taxes collectable for other taxing authorities.

Respectfully submitted,

Darlene Foxgord  
MANAGER, REVENUE AND TAX COLLECTION  
for  
FINANCE

This report has been prepared in consultation with the following listed departments.

<b>CONCURRENCES</b>	
<b>Division / Department</b>	<b>Name</b>
Finance Division	K. Sinclair