

TOWN OF HIGH PRAIRIE

Policy Number No. 3B-2000	Approval Date March 8, 2000	Resolution Number 158/00
Supersedes N/A	Effective Date On Approval	Legal Authority Municipal Government Act S.201(1)(a) and 436.01 to 436.24
Amendments:	Amendment Date	Resolution Number

TITLE: **Designated Manufactured Homes Tax Arrears Policy**

Policy Statement:

The Town of High Prairie will implement a Designated Manufactured Homes Tax Arrears Policy in order to ensure timely collection of tax arrears on manufactured homes that are situated on a site in a manufactured home community.

- 1) This policy shall only apply to designated manufactured homes.
- 2) Designated manufactured homes are defined in accordance with Section 304(1)(j) of the Municipal Government Act, as being manufactured homes located on a site in a manufactured home community, including any other improvements located on the site and owned or occupied by the person occupying the designated manufactured home.
- 3) In accordance with section 436.03 of the Municipal Government Act, Council for the Town of High Prairie hereby exercises its option to list designated manufactured homes with taxes in arrears for less than one year on the tax arrears list.
- 4) The Town of High Prairie shall place all designated manufactured homes in arrears for 31 days on the tax arrears list.
- 5) Town staff shall by February 15th notify all owners of designated manufactured homes that are in arrears that the Town of High Prairie will be placing their manufactured homes on the current year's tax arrears list if arrears have not been paid by March 25th of the current year.
- 6) All costs incurred to register a tax recovery lien shall be added as a cost to the tax roll in respect of the designated manufactured home shown on the tax arrears list.

- 7) Once a tax recovery lien has been registered against the designated manufactured home, Town staff shall provide written notice to the owner of the designated manufactured home and to the owner of the designated manufactured home community in which the designated manufactured home is located.
- 8) In accordance with Section 436.06 once a tax recovery lien has been registered against a designated manufactured home, no person shall remove from the site the designated manufactured home or any other taxable improvements located on the site, without the consent of the Town.
- 9) Any such request to remove a designated manufactured home or any other taxable improvements located on the site must be approved by Council.