

# Recovery of Taxes Related to Designated Manufactured Homes

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**Date of Approval By Council:** 11/07/00

**Resolution No.:** 678/2000

**Lead Role:** Chief Commissioner

**Last Review Date:** May 26, 2017

**Next Review Date:** 05/2020

**Administrative Responsibility:** Assessment and Tax

## Policy Statement

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The purpose of this policy is to minimize the accumulation of tax arrears in regards to designated manufactured homes, thereby reducing the accumulation of non-collectable tax levies. Therefore at the beginning of each year starting January 1, 2001 the tax arrears list for manufactured homes in Strathcona County will show the designated manufactured homes in respect of which there are tax arrears for less than one year. The Municipal Government Act RSA 2000, Division 8.1 and 9, will be used in conjunction for tax recovery on designated manufactured homes.

## Guidelines

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Section 436.02(1) of the Municipal Government Act RSA 2000, allows Division 8.1 to be used in conjunction with Division 9 for tax recovery on designated manufactured homes.

Section 436.03(1)(a) of the Municipal Government Act RSA 2000 states "A municipality must annually, not later than March 31 prepare a tax arrears list that shows the designated manufactured homes in the municipality in respect of which there are tax arrears for more than one year, and that may also show the designated manufactured homes in the municipality in respect of which there are tax arrears for less than one year".

## Procedures

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The procedures outlined in the Municipal Government Act and the Tax Recovery Guide for Alberta Municipalities (published by Alberta Municipal Affairs) will be used in the implementation and administration of this policy.