
City of Kelowna

MEMORANDUM

DATE: February 1, 2001
FILE: 1970-04

TO: City Manager

FROM: Deputy Director of Finance

RE: CANCELLATION OF 2000 TAXES RESULTING FROM AN
ASSESSMENT ERROR - TAX ROLL NUMBER 30030.270
#27, 3787 LAKESHORE ROAD
BAY 27, HIAWATHA MANUFACTURED HOME PARK, PLAN 12063,
LOT B

Prepared by: Revenue Manager

RECOMMENDATION:

THAT Council approve the cancellation of \$262.04 of property taxes, which includes \$200.33 of municipal taxes for the year 2000, along with a penalty cancellation in the amount of \$23.82. This reduction in property taxes, for Municipal, School, British Columbia Assessment Authority (BCAA), Regional District and Regional Hospital is the result of an error in assessed values for the year 2000 that was not discovered by BCAA staff until after the end of the 2000 assessment and tax year;

AND THAT Council request the Ministry of Municipal Affairs to process an order under Section 248 of the Local Government Act authorizing the City to reduce the 2000 taxes, on the above referenced property for the year 2000.

BACKGROUND AND COMMENTS:

British Columbia Assessment Authority is not able to revise the 2000 assessment because it is after the 2000 assessment period. This manufactured home was moved to another taxation district after October 31, 1999. BCAA was not aware of the move and a transportation permit was not requested by the owner. This manufactured home was assessed for 2000 in the City of Kelowna's taxation area. All properties that are assessed are taxed. BCAA has dropped this manufactured home from the City of Kelowna's taxable rolls for 2001. The taxes for 2000 were not paid to the City of Kelowna and the City does not have any claim to those unpaid taxes, because the manufactured home was not within the City's boundaries for all or part of 2000.

The City has received a copy of the Manufactured Home Registry Change in Registered Location documentation from the homeowner's legal representative verifying that the home was moved on December 28, 1999.

Paul Macklem

cc: Director of Finance & Corporate Services
Revenue Manager
Financial Planning & Systems Manager