

# Tax Arrears Payment Plan (TAPP)



## What you need to do?

- Contact us at [tax@lethbridge.ca](mailto:tax@lethbridge.ca) or call 311 or 403-320-3111 (if outside of Lethbridge)

## What we will do?

- Calculate payment options for you.

## To sign up:

- Documents must be signed and we require a void cheque or a PAD form.
- Automatic withdrawals on the first of each month.

## When you successfully complete TAPP:

- Your penalties will be reduced (12% to 6%);
- You will avoid Tax Auction;
- We will transition you into our TIPP program to continue paying your taxes on a monthly basis. This will ensure your current year taxes are always paid.

ASSESSMENT  
&  
TAXATION  
City of Lethbridge  
910 – 4 Ave S,  
Lethbridge, AB  
T1J 0P6

[tax@lethbridge.ca](mailto:tax@lethbridge.ca)

# TAX RECOVERY

Information Brochure  
for Designated  
Manufactured Homes

## PROPERTY TAX REGISTRATION PROCESS

**November:** Designated Manufactured Home (DMH) owners with current years' taxes owing are advised of the amount due and that a tax recovery lien will be registered on their designated manufactured home with the Personal Property Registry by January 15 of the next year, if taxes remain unpaid. (MGA 436.03)

**January 15:** A list of DMH with tax arrears is sent to the Personal Property Registry for tax notification. A copy of the tax arrears list is posted. Once a tax recovery lien is registered against a DMH, no person shall remove from the site the designated manufactured home or any improvements located on the site, without municipal consent. (MGA 436.05)

**April/May:** Costs incurred to register the lien will be added to the property owners tax account. (MGA 436.04) If tax arrears, penalties and costs are paid in full (any time prior to the public auction) the tax recovery lien is removed. (MGA 436.06)

**August 1 (no later than):** The City must, in respect of each DMH shown on the tax arrears list, send a notice to (a) the owner of the DMH, (b) the owner of the manufactured home community and (c) each person who has a security interest in or a lien, writ, charge or other encumbrance against the DMH. (MGA 436.08)

The municipality may enter into an agreement (TAPP) with the owner of a DMH shown on its tax arrears list providing for the payment of the tax arrears. (MGA 436.09(4))

## PROPERTY TAX AUCTION PROCESS

**The following year, January:** Appraisals are completed in order to set reserve bids on designated manufacture homes with tax recovery liens.

**January:** Council resolution to set Tax Auction reserve bids, conditions of sale, and auction date (held yearly, in April) (MGA 436.1)

**March/April:** The municipality must advertise the public auction in one issue of the local newspaper (not less than 10 days and not more than 20 days before the date of the public auction). A copy of the advertisement published in the local paper is sent to each person referred to under section 436.08. (MGA 436.12)

**Public Auction:** The municipality must offer for sale at a public auction any DMH if the tax arrears are not paid. (MGA 436.09)

**Auction Day:** If tax arrears are paid in full, the appropriate notice must be posted stating the auction is cancelled and the notice sent to each person referred to under August 1. (MGA 436.13)

**Sale of a Parcel:** At a public auction, if conditions of sale are met, the municipality must register a financing change statement with the Personal Property Registry. (MGA 436.14)

## PROPERTY TAX AUCTION PROCESS continued

**Unsold Parcel:** If a designated manufactured home is not sold at a public auction under section 436.09, the municipality may (a) dispose of it or b) grant a lease in respect of it. (MGA 436.15)

**Separate account for sale proceeds:** Proceeds remaining from the sale are deposited into a separate non-interest bearing account. (MGA 436.17)

**Surplus sale proceeds:** A person may apply to the Court of King's Bench for an order declaring that the person is entitled to part of the money. (MGA 436.18)

**After 10 Years:** The City becomes the owner of the designated manufactured home. (MGA 436.2)