

LEGISLATIVE RETURN

SUBMITTED BY: Hon. John Streicker



- asked the following question during the Oral Question Period at page(s) _____ of *Hansard*
- submitted the following written question – WQ No. _____
- gave notice of the following motion for the production of papers – MPP No. _____

RE: _____

OR

This legislative return relates to a matter outstanding from discussion related to: General debate on vote 51, department of Community Services.

On March 22, 2018, at page 2232 of *Hansard*

“Another thing that might be of interest to people is to know that people in mobile home parks pay property tax. They get charged. That’s one that I’ve tried to get my head around often because, if it’s called “property tax” and they don’t own the property, what is that part? In that same breath, it has never been explained to the mobile homeowners themselves.”

The response is as follows:

The *Assessment and Taxation Act* is the legislative authority for assessment and taxation of “Real Property” in Yukon. Real Property means land and/or improvements. Improvements being defined as structures/buildings erected or placed on a parcel of land. Mobile homes are considered improvements if they have remained for a period of 12 months on the land on which it is found or it is used for any purpose on the land on which it is found.

The assessment roll indicates the owner of the land or improvements which can be independent of each other (S. 54(1)). Mobile homes within mobile home parks are prime examples of one party assessed for the improvement and another for the land component. The owner of a mobile home located within a mobile home park is assessed only for the improvement (the mobile home) and taxed as such. The mobile home park owner (land owner) is assessed and taxed for the mobile home park land as well as any abandoned mobile home on the site.

Signature

9-April, 2018

Date