

**Ministry of Finance**  
**BRIEFING DOCUMENT**

**To:** Honourable Michael de Jong, Q.C. **Date Requested:** N/A  
Minister of Finance **Date Required:** N/A

**Initiated by:** Elan Symes **Date Prepared:** April 9, 2015  
Assistant Deputy Minister  
Revenue Division

**Ministry Contact:** Steven Emery **Phone Number:** 250 387-0532  
Executive Director **Email:** Steven.Emery@gov.bc.ca  
Property Taxation Branch **Cliff #:** 342485

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**TITLE:** Remission of Forfeiture of Rural Property Formerly Owned by <sup>s.22</sup>

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**PURPOSE:**  
**(X) DECISION REQUIRED**

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Executive Director approval: \_\_\_\_\_

ADM approval: \_\_\_\_\_

DM approval: \_\_\_\_\_

**DATE PREPARED:** April 9, 2015

**TITLE:** Remission of Forfeiture of Rural Property Formerly Owned by s.22

**ISSUE:** Whether to recommend that cabinet grant remission of forfeiture.

**BACKGROUND:**

The property subject to this remission request is s.22 located in rural s.22 British Columbia. The Property is approximately six acres in size with a rudimentary residential dwelling. The Property has an assessed value of \$86,100 (land: \$43,600; improvements \$42,500). It forfeited to the Crown on December 1, 2010 for three years of unpaid property taxes under section 39 of the *Taxation (Rural Area) Act* (the Act). The current balance of taxes, penalties, interest and fees is \$3,663.39.

Before it forfeited to the Crown, the registered owner of the Property was s.22 s.22 no property taxes have been paid on the Property. However, s.22 has continued to occupy the Property.

s.22

The Property is not serviced by door-to-door mail delivery from Canada Post. Instead, mail must be sent to a postal box. After s.22 s.22 was unable to access the property's postal box because s.22

s.22 Consequently, s.22 states that s.2 did not receive the tax notices, overdue notices, forfeiture notice and other communications from the Property Taxation Branch (PTB) regarding s.22 right to redeem or revest the Property. PTB does have a record of mail being returned as undeliverable from this property.

In 2012, s.22 contacted PTB inquiring about the right to redeem the Property, but once the s.22 learned that the Property could only be returned to the original owner, the s.22 no longer pursued the redemption.

On December 1, 2013, the right to redeem or revest the Property expired. In early 2014, the Compliance and Enforcement Branch of the Ministry of Forest, Lands and Natural Resource Operations visited the Property to advise s.22 that s.2 was illegally occupying the Property. Consequently, s.22 requested remission of the forfeiture on behalf of s.22 s.22 is the

s.22 and has offered to pay the outstanding amounts plus future taxes. s.22 has explained that s.22

s.22

**OPTIONS:**

**Option 1:** Recommend that Cabinet provide remission of the forfeiture.

**Option 2:** Do not recommend remission of forfeiture to Cabinet.

**RECOMMENDATION:**

s.12,s.13

**APPROVED / NOT APPROVED**

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Michael de Jong, Q.C.  
Minister

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Date

**DISCUSSION:**

Under section 19 of the *Financial Administration Act*, the Lieutenant Governor in Council may provide a remission of tax imposed by an enactment where great public inconvenience, great injustice or great hardship to a person has occurred or is likely to occur, and it considers that it is in the public interest to do so.

Cabinet has agreed to remissions of forfeiture in the past, particularly where the forfeiture resulted from the owner's poverty, mental or physical illness, lack of ability to understand the implications of the forfeiture process, or it involved the owner's home.

s.22

Given s.22

s.22

, the forfeiture of s.22 home would result in a great hardship. Since s.22 has assumed an advocacy roll on behalf of s.22 and appears willing and able to pay the outstanding and future taxes on s.22 behalf the public interest would also be served by a remission.

If the remission order is granted, the property would be returned into the name of the previous owner, s.22 even though s.22 The Land Title and Survey Authority has confirmed that there is no impediment to putting a property back into the name of a s.22 If an estate administrator is appointed in the future, it would then be for the estate administrator to transfer the property into his or her own name for the purpose of administering the estate.