Questions for Late HATC Applications

1. **Can municipalities issue late HATCs to mobile homes?**

Mobile homeowners are not eligible for the HATC advance. They must claim the HATC on the income tax return, as with the EPTC in previous years.

1. **Where the municipality has issued a supplementary tax bill in respect of a home added to the property during the previous year, can they apply the credit for the current year?**

The municipality should apply the HATC to the supplementary tax bill for the current year. This would be a solution for this year only, as the rules for late HATC applications up to November 15 only applies to the 2025 tax year.

1. **Where the municipality has issued a supplementary tax bill in respect of a home added to the property during the current year, can they apply the credit for the current year?**

The municipality should not apply the credit to the supplementary tax bill, as it would require a proportional credit to the portion of the year this home was the person’s principal residence. The owner should claim the credit on their income tax return in this case.

1. **What happens where a building has been demolished, either in the previous year or current year, and the HATC had been applied to the tax bill which reflected that the building is still there**?
* In cases where the date of demolition was before the printing of tax statements, the municipality should remove the HATC from the bill when issuing a supplementary/cancellation bill to reflect the demolition of the building.
* In cases where the date of demolition occurred after the printing of tax statements, the municipality should email the Tax Assistance Office (TAO) at TAO@gov.mb.ca, and the province can notify the owner that they owe the money to the province.
1. **What happens where a homeowner informs the municipality after the property tax statement has been printed that a property is no longer their principal residence, but they continue to own it (ex. it has become a rental property)?**

The municipality should send an email to TAO@gov.mb.ca, and the province can notify the owner that they owe the money to the province.

1. **What happens if the taxes on a property are reduced on an appeal? Should the municipality reduce the HATC if the gross school taxes have fallen below $1,500?**

The municipality should adjust the HATC in this case to be no more than the gross taxes.