

**COUNTY OF ST. PAUL NO. 19**

**TAXATION OF MOBILE UNITS IN MANUFACTURED HOME PARKS**

**BYLAW NO. 2016-16**

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A Bylaw of the County of St. Paul No. 19, in the Province of Alberta, to provide for the assessment and taxation of mobile units located in the manufactured home park to the owner of the manufactured home park.

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WHEREAS, the *Municipal Government Act*, R.S.A. 2000, c. M-26, Section 304 (j) (ii) as amended, provides that the Council of a municipality may pass Bylaws authorizing assessing the owner of a manufactured home park for all designated manufactured homes in a given park; and

WHEREAS the County must prepare annually an assessment roll for assess property in the County and the name of the assessed person is the person liable to par property tax; and

WHEREAS certain properties designated as manufactured home parks are situated in the County upon which more than three (3) designated manufactured homes and which are subject to assessment by the County for the purposes of property taxation.

NOW THEREFORE, the Council of the County of St. Paul No. 19, in the Province of Alberta, duly assembled enacts as follows:

**SECTION 1 – NAME OF BYLAW**

- 1.1 This Bylaw may be cited as the “Taxation of Mobile Units in Manufactured Home Parks Bylaw.”

**SECTION 2 – DEFINITIONS**

- 2.1 The terms “manufactured home community,” “manufactured home park,” “designated manufactured home,” “assessed property” and “improvement” shall have the meaning as defined in Part 9 of the *Municipal Government Act* and all other terms shall be interpreted with reference to the *Act*.

**SECTION 3 – ASSESSMENT OF DESIGNATED MANUFACTURED HOMES**

- 3.1 When the County assesses a designated manufactured home and any other improvements on a site in a manufactured home park within the County, the registered owner of the manufactured home park shall be the assessed person with respect to each designated manufactured home within the particular manufactured home park and that owner shall be responsible for payment of taxes as the assessed person.

**SECTION 4 – EFFECTIVE DATE**

4.1 This Bylaw shall come into force on January 1<sup>st</sup>, 2017.

Read a first time in Council this 11<sup>th</sup> day of October, A.D. 2016.

Read a second time in Council this 11<sup>th</sup> day of October, A.D. 2016.

Read a third time in Council this 11<sup>th</sup> day of October, A.D. 2016.

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Reeve

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Chief Administrative Officer