

MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9
BYLAW NO. 1277-17

A BYLAW OF THE MUNICIPAL DISTRICT OF PINCHER CREEK NO.9, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE ASSESSMENT AND TAXATION OF MOBILE UNITS LOCATED IN THE MANUFACTURED HOME PARKS TO THE OWNERS OF THE MANUFACTURED HOME PARKS.

WHEREAS, Section 304(1)(j)(ii) of the *Municipal Government Act*, permits a Council of a municipality to pass a bylaw authorizing assessing the owner of a manufactured home park for all designated manufactured homes in a given park;

AND WHEREAS the Municipal District must prepare annually an assessment roll for assessed property in the Municipal District and the name of the assessed person is the person liable to pay property tax;

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

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Municipal District of Pincher Creek No. 9, in the Province of Alberta, ENACTS AS FOLLOWS:

Bylaw Title

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

Definitions

2. 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 (Act)* and all other terms shall be interpreted with reference to the *Act*.

Interpretation

3. When the Municipal District assesses a designated manufactured home and any other improvements on a site in a manufactured home park within the Municipal District, 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.

Effective Date

4. This bylaw shall come into force effective on January 1 in the year that is at least twelve (12) months following the date the bylaw was passed.

READ a first time on this 11th day of July, 2017.

READ a second time on this 22nd day of August, 2017.

READ a third and final time on this 22nd day of August, 2017.



Reeve



Chief Administrative Officer