

TOWN OF VAUXHALL

BYLAW 898-15

A BYLAW OF THE TOWN OF VAUXHALL 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, the Council of the Town of Vauxhall has decided to issue a bylaw pursuant to the powers of the *Municipal Government Act*, RSA 2000, c M-26, Section 304(j) (ii), authorizing assessing the owner of the manufactured home park for the designated manufactured homes; and

WHEREAS, the municipality must prepare annually an assessment roll for assessed property in the Town and the name of the assessed person must be recorded on the assessment roll in respect to the assessed property, and the assessed person is the person liable to pay property tax, and

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

NOW THEREFORE Town of Vauxhall, in the Province of Alberta, duly assembled, enacts as follows:

INTERPRETATION

1 (a) "Act" means the Municipal Government Act R.S.A. 2000, c. M-26, and all amendments thereto

(b) The terms "manufactured home community," "manufactured home park," "designated manufactured home," "assessed person," "assessed property" and "improvement" shall have the meaning as defined in Part 9 of the Act and all other terms shall be interpreted with reference to the Act.

ASSESSMENT OF DESIGNATED MANUFACTURED HOMES

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

COMING IN TO FORCE

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

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READ A FIRST TIME IN OPEN COUNCIL this 21st day of December, 2015

READ A SECOND TIME IN OPEN COUNCIL this 1st day of February, 2016

READ A THIRD AND FINAL TIME IN OPEN COUNCIL this 1st day of February,
2016


MAYOR


CHIEF ADMINISTRATIVE OFFICER