

PARKLAND COUNTY

**A BYLAW TO AUTHORIZE THE
PREPARATION OF SUPPLEMENTARY
TAXES FOR MOBILE UNITS LOCATED
IN A MOBILE HOME PARK PURSUANT
TO SECTION 369 OF THE MUNICIPAL
GOVERNMENT ACT FOR THE PURPOSE
OF IMPOSING A TAX IN THE SAME
YEAR.**

The Council of Parkland County, in the Province of Alberta enacts as follows:

1.0 This bylaw shall be known as the Supplementary Tax Bylaw for Mobile Units Located in a Mobile Home Park.

2.0 In this bylaw,

“Act” means the “Municipal Government Act”, 1994, Chapter M-26.1 of the Statutes of Alberta, 1994 and amendments thereto;

“assessment” means a value of property determined in accordance with Part 9 and the regulations;

“council” includes a collecting board that is authorized under section 164 of the *School Act* to impose and collect taxes in a district as defined in that Act;

“improvement” means

- (i) a structure,
- (ii) any thing attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure, or
- (iii) a mobile unit;

“mobile home park” means a parcel of land that

- (i) is designated in the land use bylaw of a municipality as a mobile home park, and
- (ii) includes at least 5 mobile unit sites that are rented or available for rent;

“mobile unit” means a structure that is designed to be towed or carried from place to place and used as a residence or for any other purpose.

3.0 That a supplementary tax be imposed on mobile units whose improvements have been the subject of a supplementary assessment.

4.0 The tax rates to be imposed on the supplementary tax must be the same tax rates set by its property tax by-law.

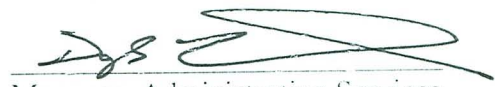
This By-Law shall take effect upon the third and final passing thereof.

READ A FIRST TIME this 26th day of November, 1996,

READ A SECOND TIME this 26th day of November, 1996,

READ A THIRD TIME by unanimous consent of Council members present this 26th day of November, 1996,


Reeve


Manager, Administrative Services