

PARKLAND COUNTY

BYLAW NO. 17-97

A BYLAW TO AUTHORIZE THE PREPARATION OF SUPPLEMENTARY TAXES FOR MOBILE UNITS LOCATED IN A MOBILE HOME PARK FOR THE PURPOSE OF IMPOSING A TAX FOR THE 1997 TAXATION YEAR.

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

1. This bylaw shall be known as the Supplementary Tax Bylaw for Mobile Units Located in a Mobile Home Park; and
2. In this bylaw;
 - a) "Act" means the Municipal Government Act, Chapter M26.1, Revised Statutes of Alberta, 1994;
 - b) "assessed" means a value of property determined in accordance with Part 9 of the Act and applicable Alberta Regulations;
 - c) "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;
 - d) "improvements" 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;
 - e) "mobile home park" means
 - (i) a parcel of land that 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;
 - f) "mobile units" 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. Pursuant to the Act, the Chief Administrative Officer is hereby authorized to impose a supplementary tax on mobile units located in a mobile home park, whose improvements have been assessed under Supplementary Assessment Bylaw No. 6-97.
4. The tax rates to be imposed on the supplementary tax be the same tax rates established by Tax Rate Bylaw No. 16-97.
5. This bylaw shall take effect on the date of third and final reading.

Read a first time this 22nd day of April 1997.

Read a second time this 22nd day of April 1997.

Read a third and passed this 22nd day of April 1997.

Parkland County


Reeve


Manager, Administration Services