

**BYLAW NO. 04-2005  
PARKLAND COUNTY**

**A BYLAW TO AUTHORIZE THE PREPARATION OF  
SUPPLEMENTARY ASSESSMENT FOR MOBILE UNITS  
LOCATED IN A MANUFACTURED HOME COMMUNITY  
PURSUANT TO SECTION 313 (2) (b) 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 Assessment Bylaw for Mobile Units Located in a Manufactured Home Community.
- 2.0** In this bylaw,
- “Act” means the “Municipal Government Act”, 2000, Chapter M-26.1 of the Statutes of Alberta, 1994 and amendments thereto;
- “assessed property” means property in respect of which an assessment has been prepared or adopted;
- “assessment” means a value of property determined in accordance with Part 9 and the regulations;
- “assessor” means a person appointed by a municipality to the position of designated officer to carry out the duties and responsibilities of an assessor under the ACT, and includes any person to whom those duties and responsibilities are delegated to;
- “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;
- “manufactured home community” means a parcel of land that
- (i) is designated in the land use bylaw of a municipality as a manufactured home community, 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;
- “owner”, in respect of a mobile unit means the owner of the mobile unit and not the person in lawful possession of it;
- “year” means a 12 - month period beginning on January 1 and ending on the next December 31.
- 3.0** A supplementary assessment bylaw or any amendments to it applies only to the year in which it is passed, only if it is passed before May 1 of that year.

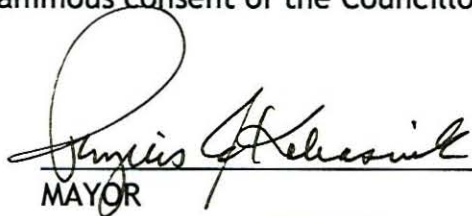
- 4.0 Supplementary assessments must be prepared
- (i) in the same manner as assessments are prepared for other improvements, and
  - (ii) must be prorated to reflect only the number of months during which the mobile unit was occupied, or located in the municipality, including the whole of the first month in which the mobile unit was occupied or moved into the municipality.
- 5.0 Before the end of the year in which supplementary assessments are prepared, the municipality must prepare a supplementary assessment roll.
- 6.0 A supplementary assessment roll must show, for each assessed mobile unit, the following:
- (i) the same information that is required to be shown on the assessment roll (section 303), and
  - (ii) the date that the mobile unit was occupied or moved into the municipality.
- 7.0 Before the end of the year in which supplementary assessments are prepared, the municipality must:
- (i) prepare a supplementary assessment notice for every assessed mobile unit shown on the supplementary assessment roll, and
  - (ii) send the supplementary assessment notices to the assessed persons.
- 8.0 A supplementary assessment notice must show, for each assessed mobile unit, the following:
- (i) the same information that is required to be shown on the supplementary assessment roll (section 303);
  - (ii) the date the supplementary assessment is sent to the assessed person;
  - (iii) the date by which a complaint must be made, which date must not be less than 30 days after the supplementary assessment notice is sent to the assessed person;
  - (iv) the address to which a complaint must be sent.

This bylaw comes into force and effect on January 1, 2005 for the whole of the 2005 Taxation Year.

READ A FIRST TIME this 8<sup>th</sup> day of February, A.D., 2005.

READ A SECOND TIME this 8<sup>th</sup> day of February, A.D., 2005.

READ A THIRD TIME and passed by unanimous consent of the Councillors present this 8<sup>th</sup> day of February, A.D., 2005

  
MAYOR

  
MANAGER, LEGISLATIVE & ADMINISTRATIVE  
SERVICES