

PARKLAND COUNTY

BYLAW NO. 21-2005

A BYLAW TO AUTHORIZE THE PREPARATION OF SUPPLEMENTARY TAXES FOR MANUFACTURED HOMES LOCATED IN A MANUFACTURED HOME COMMUNITY FOR THE PURPOSE OF IMPOSING A TAX FOR THE 2005 TAXATION YEAR.

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

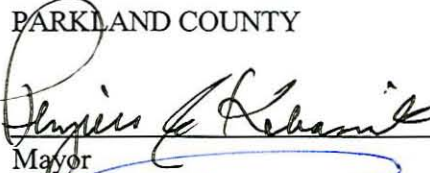
1. This bylaw shall be known as the Supplementary Tax Bylaw for Manufactured Homes located in a Manufactured Home Community; and
2. In this bylaw;
 - a) "Act" means the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000;
 - b) "assessed" means a value of property determined in accordance 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)
 - e) "manufactured home community" means
 - (i) a parcel of land that is designated in the land use bylaw of a municipality as a manufactured home community, and
 - (ii) includes at least 5 manufactured home sites that are rented or available for rent;
 - e) "manufactured home" 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 manufactured homes located in a manufactured home community, whose improvements have been assessed under Supplementary Assessment Bylaw No. 04-2005.
4. The tax rates to be imposed on the supplementary tax be the same tax rates established by Tax Rate Bylaw No. 20-2005.
5. This bylaw shall take effect on the date of third and final reading.

Read a first time this 10th day of May 2005.

Read a second time this 10th day of May 2005.

Read a third and passed this 10th day of May 2005.

PARKLAND COUNTY


Mayor


Manager, Legislative & Administrative
Services