

PARKLAND COUNTY

BYLAW NO. 24-2004

**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 2004 TAXATION YEAR.**

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

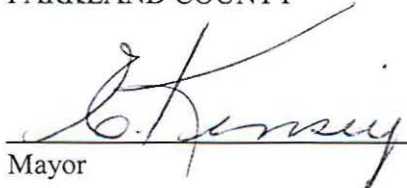
- 1) This bylaw shall be known as the Supplementary Tax Bylaw for Manufactured Homes located in a Manufactured Home Community; and
- 2) In this bylaw;
  - a) "Act" means the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000;
  - b) "assessed" means a value of property determined 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 a manufactured home;
  - 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;
  - f) "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. 01-2004.
- 4) The tax rates to be imposed on the supplementary tax be the same tax rates established by Tax Rate Bylaw No. 23-2004.
- 5) This bylaw shall take effect on the date of third and final reading.

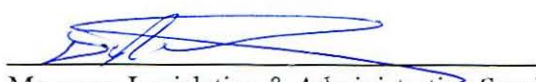
Read a first time this 27<sup>th</sup> day of April 2004.

Read a second time this 27<sup>th</sup> day of April 2004.

Read a third and passed this 27<sup>th</sup> day of April 2004.

PARKLAND COUNTY

  
Mayor

  
Manager, Legislative & Administrative Services