

TOWN OF VIKING
PROVINCE OF ALBERTA
BYLAW 2021-708
TAXATION OF DESIGNATED MANUFACTURED HOMES

A BYLAW OF THE TOWN OF VIKING IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE ASSESSMENT AND TAXATION OF DESIGNATED MANUFACTURED HOMES IN MANUFACTURED HOME COMMUNITIES TO THE OWNER OF THE MANUFACTURED HOME COMMUNITY.

Whereas, the *Municipal Government Act*, R.S.A. 2000, c.M-26, Section 304 (1)(j)(ii) as amended, provides that the Council of a Municipality may pass Bylaws authorizing assessing the owner of a manufactured home community for all designated manufactured homes in a given community;

And Whereas, the Town must prepare annually an assessment roll for assessed property in the Town and the name of the assessed person is the person liable to pay property tax;

And Whereas, certain properties designated as manufactured home communities are situated in the Town upon which more than three (3) designated manufactured homes are subject to assessment by the Town for the purposes of property taxation;

Town of Viking Council enacts:

1.0 Title

1.1 This bylaw may be called the Taxation of Designated Manufactured Homes Bylaw.

2.0 Definitions

2.1 “Act” means the *Municipal Government Act*, R.S.A. 2000, c.M-26, any regulations thereunder, and any amendments or successor legislation thereto;

2.2 The terms “manufactured home community”, “designated manufactured home,” “assessed person,” “Modular home” and “improvement” shall have the meaning as defined in Part 9 of the *Municipal Government Act* and all other terms shall be interpreted with reference to the *Act*.

3.0 Assessment of Designated Manufactured Homes

3.1 When the Town assesses a designated manufactured home and any other improvements on a site in a manufactured home community within the Town, the registered owner of the manufactured home community shall be the assessed person with respect to each designated manufactured home within the particular manufactured home community and that owner shall be responsible for payment of taxes as the assessed person.

4.0 Severability

- 4.1 If any section or parts of this bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other Section or parts of this bylaw shall be deemed to be separate and independent there from and to be enacted as such.

This bylaw shall come into effect at the beginning of the year at least twelve months after it is passed 17th day of May, 2021 on the third and final reading of the Bylaw.

READ a first time this 17th day of May, 2021.

READ a second time this 17th day of May, 2021.

READ a third time and adopted this 17th day of May, 2021.

Mayor

Chief Administrative Officer