

**BYLAW 22-013
OF
LAC LA BICHE COUNTY**

A BYLAW OF LAC LA BICHE COUNTY IN THE PROVINCE OF ALBERTA TO DESIGNATE THE OWNER OF A MANUFACTURED HOME COMMUNITY AS THE ASSESSED PERSON FOR DESIGNATED MANUFACTURED HOMES AND IMPROVEMENTS IN A MANUFACTURED HOME COMMUNITY.

WHEREAS Lac La Biche County must prepare annually an assessment roll for all assessable property in the Municipality and section 331 of the *Municipal Government Act*, RSA2000, c M-26, provides that the person who is the assessed person is the person liable to pay property tax;

AND WHEREAS Section 304 (1)(j)(ii) of the *Municipal Government Act*, provides that Council may, by Bylaw, designate the owner of a manufactured home community as the assessed person for a designated manufacture home on a site in a manufactured home community and any other improvements located on the site and owned or occupied by the person occupying the designated manufactured home;

AND WHEREAS Council wishes to pass a bylaw in accordance with section 304(1)(j)(ii) of the *Municipal Government Act*;

NOW THEREFORE under the authority and subject to the provisions of the *Municipal Government Act*, and by virtue of all other powers enabling it, the Council of Lac La Biche County, duly assembled, enacts as follows:

Title

1 This bylaw is called the Assessment of Designated Manufactured Homes in a Manufactured Home Community Bylaw.

Definitions

2 In this bylaw,

- (a) "Council" means Lac La Biche County Council;
- (b) "County" means Lac La Biche County
- (c) The terms "manufactured home community", "designated manufactured home", "assessed person", 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.

Assessment of Designated Manufactured Homes

3

- (1) When the County assesses a designated manufactured home and any other improvements on a site in a manufactured home community within the County, 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.
- (2) For purposes of identifying the assessed person, the owner of a manufactured home community shall be the person(s) listed as the owners(s) on the Certificate of Title for the parcel of land constituting the manufactured home community.
- (3) The owner of the manufactured home community shall be liable for all taxes levied in accordance with sections 3(1) and 3(2), and Lac La Biche County shall proceed with tax recovery as provided for in the Municipal Government Act if there are tax arrears for more than one year.
- (4) This Bylaw shall apply to all manufactured home communities located in the Municipality.

Severability

- 4 Each provision of this Bylaw is independent of all other provisions. If any such provision is declared invalid by a court of competent jurisdiction, all other provisions of this Bylaw will remain valid and enforceable.

Effective Date

- 5 This Bylaw shall come into force and effect on January 1, 2024.

THAT BYLAW 22-013 BE GIVEN FIRST READING THIS 12th DAY OF APRIL, 2022.

THAT BYLAW 22-013 BE GIVEN SECOND READING THIS 6th DAY OF DECEMBER, 2022.

THAT BYLAW 22-013 BE GIVEN THIRD READING THIS 6th DAY OF DECEMBER, 2022.

"Original Signed"

Mayor

"Original Signed"

Chief Administrative Officer