BYLAW NUMBER # 877-21 OF THE TOWN OF OYEN

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

WHEREAS

the Council of the Town of Oyen has decided to issue a bylaw pursuant to the powers of the *Municipal Government Act*, RSA 2000, c M-26, Section 304(j)(ii), authorizing assessing the owner of the manufactured home park for the designated manufactured homes;

AND WHEREAS

the Town of Oyen must prepare annually an assessment roll for assessed property in the Town and name of the assessed person must be recorded on the assessment roll in respect to the assessed property, and the assessed person is the person liable to pay property tax;

AND WHEREAS

certain properties designated as manufactured home parks are situated in the Town of Oyen upon which are more than 3 designated manufactured homes and which are subject to assessment by the Town of Oyen for purposes of property taxation;

NOW THEREFORE

THE MUNICIPAL CORPORATION OF THE TOWN OF OYEN, IN COUNCIL ASSEMBLED, ENACTS AS FOLLOWS:

DEFINITIONS

1. The terms "manufactured home community," "manufactured home park," "designated manufactured home," "assessed property" and "improvement" shall have the meaning as defined in Part 9 of the *Municipal Government Act (Act)* and all other terms shall be interpreted with reference to the *Act*.

INTERPRETATION

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

EFFECTIVE DATE

3. This bylaw shall come into force effective on January 1 in the year that is at least twelve (12) months following the date the bylaw was passed.

Read a first time this <u>15th</u> day of April, 2021.
MAYOR
Interim CHIEF ADMINISTRATIVE OFFICER
Read a second time this day of May, 2021.
day of May, 2021.
CHIEF ADMINISTRATIVE OFFICER
Read a third time and passed this $20^{1/2}$ day of May, 2021.

CHIEF ADMINISTRATIVE OFFICER