

BYLAW NO 2070-24

BEING A BYLAW OF THE CITY OF WETASKIWIN, IN THE PROVINCE OF ALBERTA, TO REQUIRE THE OWNER OF A MANUFACTURED HOME COMMUNITY TO BE THE ASSESSED PERSON RESPONSIBLE FOR TAXES LEVIED ON MANUFACTURED HOMES LOCATED IN THE MANUFACTURED HOME COMMUNITY

WHEREAS Section 304(1)(j)(ii) of the *Municipal Government Act*, RSA 2000 Chapter M-26, as amended permits a Council of a municipality to pass a bylaw authorizing the owner of a manufactured home community to be the assessed person responsible for taxes levied on manufactured homes located in a manufactured home community;

WHEREAS a manufactured home community means a parcel of land designated in the City's land use bylaw as a manufactured home community and includes 2 (two) designated manufactured home sites that are rented or available for rent;

WHEREAS a designated manufactured home means a manufactured home, mobile home, modular home or travel trailer; and

WHEREAS Sections 302 and 303 of the *Municipal Government Act*, RSA 2000 Chapter M-26, as amended state a municipality must annually prepare an Assessment Roll for assessed property in the City and the name of the assessed person must be recorded on the assessment roll in respect of the assessed property; and

AND WHEREAS the Council of the City of Wetaskiwin deems it appropriate to pass such a bylaw;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the City of Wetaskiwin, in the Province of Alberta, enacts as follows:

1. TITLE

1.1 This Bylaw may be cited as the '*Manufactured Home Bylaw*'.

2. DEFINITIONS

2.1 In this bylaw:

- a) "**Act**" means the *Municipal Government Act*, RSA 2000 Chapter M-26, as amended;
- b) "**Assessment Roll**" has the meaning as defined as defined in the *Municipal Government Act*;
- c) "**City**" means the municipal corporation of the City of Wetaskiwin in the Province of Alberta;
- d) "**Designated Manufactured Home**" means a manufactured home, mobile home, modular home or travel trailer as defined in the *Municipal Government Act*; and

- e) **“Manufactured Home Community”** means a parcel of land designated in the City’s Land Use Bylaw as a manufactured home community and includes at least 3 (three) designated manufactured home sites that are rented or available for rent.

3. INTERPRETATION AND APPLICATION

- 3.1 All assessments related to any designated manufactured homes located on a site in a designated manufactured home community and any other improvements located on the site and owned or occupied by the person occupying the manufactured home shall be assessed to the manufactured home community.
- 3.2 The owner of the designated manufactured home community shall be liable for all taxes levied with respect to the above-mentioned assessment, and the City shall proceed with tax recovery procedures as provided for in the *Municipal Government Act* in the event that any taxes remain unpaid.

4. SEVERABILITY

- 4.1 If a court of competent jurisdiction should declare any section or subsection of this bylaw to be invalid, such section or subsection shall not be construed as having persuaded or influenced Council to pass the remainder of the bylaw, and it is hereby declared that the remainder of the bylaw shall be valid and remain in force.

5. TRANSITION

- 5.1 This Bylaw shall become effective on January 1, 2025, and shall be used in preparation of the 2025 assessment roll for the 2025 taxation year and shall remain in effect each year thereafter.

READ a first time this 12th day of November, 2024.

READ a second time this 12th day of November, 2024.

READ a third time this 12th day of November, 2024.

*The original has been signed, sealed and filed
with the City Clerk's Office*

Tyler Gandam, Mayor

Sue Howard, City Manager