

TOWN OF MAGRATH  
BYLAW NO. 1283  
(Manufactured Home Community Property Tax Collection)

A BYLAW OF THE TOWN OF MAGRATH IN THE PROVINCE OF ALBERTA  
REQUIRING 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 Section 304 (1)(j)(ii) of the Municipal Government Act 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;

AND WHEREAS the Council of the Town of Magrath deems it appropriate to pass such a bylaw;


NOW THEREFORE under the authority of the Municipal Government Act, Chapter M-26 and amendments thereto, THE COUNCIL OF THE TOWN OF MAGRATH DULY ASSEMBLED ENACTS AS FOLLOWS:


1. All assessments related to any manufactured homes located 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 manufactured home shall be assessed to the manufactured home community.
2. The owner of the manufactured home community shall be liable for all taxes levied with respect to the above-mentioned assessment, and the Town of Magrath shall proceed with tax recovery procedures as provided for in the Municipal Government Act in the event that any taxes remain unpaid.
3. As of January 1, 2023, this Bylaw shall come into effect and shall be used in preparation of the 2022 assessment roll for the 2023 taxation year, and shall remain in effect each year thereafter.

Read a first time this 25<sup>th</sup> day of May, 2021.

Read a second time this 22<sup>nd</sup> day of June, 2021.

Read a third time and finally passed this 10<sup>th</sup> day of August, 2021.

  
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Mayor – Russ Barnett

  
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CAO – James Suffredine