

TOWN OF DRAYTON VALLEY

BY-LAW NO. 97-01

THIS BEING A BY-LAW OF THE TOWN OF DRAYTON VALLEY, IN THE PROVINCE OF ALBERTA, BY-LAW NO. 97-01, A BY-LAW TO ALLOW ASSESSMENT AND TAX NOTICES TO BE SENT TO THE OWNERS OF MOBILE HOMES SITUATED ON LAND NOT OWNED BY THE MOBILE HOME OWNER.

WHEREAS, effective January 1, 1996, the revised Municipal Government Act replaced Mobile Home License fees with property taxes; and

WHEREAS, as per Section 304(l)(k) of the MGA, where a mobile unit is located on a parcel of land that is not owned by the owner of the mobile unit, together with any other improvements located on the site, the owner of the land shall receive the assessment/tax notice; and

WHEREAS, this section of the MGA also states that the owner of the mobile unit may be assessed and taxed directly if the municipality passes a by-law to that effect.

NOW THEREFORE, pursuant to Section 304(l)(k) - where a mobile unit is located on a parcel of land not owned by the owner of the mobile unit, together with any other improvements located on the site that are owned or occupied by the person occupying the unit, the Council of the Town of Drayton Valley enacts as follows:

1. That the owner of the mobile unit shall be recorded on the assessment role as the assessed person in respect of the mobile unit together with any other improvements located on the site that are owned or occupied by the person occupying the mobile unit.
2. This By-Law shall come into force and have effect from and after the date of third reading.

READ a first time this 15 day of January, 1997, A.D.

Thomas W. J. ...
MAYOR

...
TOWN MANAGER

READ a second time this 5 day of February, 1997, A.D.

Charles ...
MAYOR - DEPUTY

...
TOWN MANAGER

READ a third time this 5 day of February 1997, A.D.

Charles ...
MAYOR - DEPUTY

...
TOWN MANAGER