

**TOWN OF DRUMHELLER**  
**BYLAW NUMBER 38.24**  
DEPARTMENT: CORPORATE SERVICES

A BYLAW TO DESIGNATE THE OWNER OF A MANUFACTURED HOME PARK THE  
ASSESSED PERSON FOR ALL IMPROVEMENTS WITHIN THE MANUFACTURED HOME  
PARK

**WHEREAS** the Council of the Town of Drumheller shall, prepare an assessment roll for all assessable property in the Municipality;

**AND WHEREAS** Section 331 of the *Municipal Government Act R.S.A. 2000 c. M-* provides the assessed person is the person liable to pay property tax;

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

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

**NOW THEREFORE** the Council of the Town of Drumheller enacts the following:

**1. SHORT NAME**

1.1 This Bylaw shall be cited as the "Assessment of Manufactured Home Communities"

**2. DEFINITIONS**

2.1 For the purposes of this Bylaw, the following definitions shall apply:

- a) "*Chief Administrative Officer*" or "*CAO*" means the person appointed as Chief Administrative Officer for the *Town of Drumheller*, or their designate;
- b) "*Council*" means the Mayor and Councillors of the *Town of Drumheller*;
- c) "*Municipal Government Act*" or "*MGA*" means the *Municipal Government Act, R.S.A. 2000 M-26*, as amended from time to time, and its successor legislation;
- d) "*Town of Drumheller*" or "*Town*" means the Town of Drumheller, a municipal corporation in the Province of Alberta, and includes the area contained within the corporate boundaries of the Town of Drumheller, as the context may require.

2.2 All other words used in this Bylaw that are defined in the Act shall have the meanings given to those words in the Act except where specifically defined otherwise in this Bylaw or required by the context in which the words are used in this Bylaw.

### 3. ASSESSMENT OF DESIGNATED MANUFACTURED HOMES

- 3.1 When the Town assesses a designated manufactured home and any other improvements on a site in a manufactured home community within the Town, 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.
- 3.2 For purposes of identifying the assessed person, the owner of a manufactured home community shall be the person(s) listed as the owner(s) on the Certificate of Title for the parcel of land constituting the manufactured home community.


### 4. TRANSITIONAL

- 4.1 If any portion of this Bylaw is found to be invalid, that portion shall be severed from the remainder of the Bylaw and shall not invalidate the whole Bylaw.
- 4.2 This Bylaw comes into full force and effect upon third and final reading.

READ A FIRST TIME THIS 2<sup>nd</sup> DAY OF DECEMBER, 2024

READ A SECOND TIME THIS 2<sup>nd</sup> DAY OF DECEMBER, 2024

READ A THIRD AND FINAL TIME THIS 16<sup>th</sup> DAY OF DECEMBER, 2024

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER

