



Department Finance	Policy No. FI 006	Page 1 of 3
Policy Title MANUFACTURED HOME TAXES BILLING AND COLLECTIONS		

Council Resolution No. 422-00 Date: September 26, 2000	GMCS	CC	Cross Reference	Effective September 26, 2000
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Parkland County considers that in the spirit of fairness and equity that a manufactured home tax billing and collection policy be as follows:

BILLING

- | | |
|------------------------------|--|
| 1. Regular Manufactured Home | With real property tax levy |
| 2. Move-ins | Supplemental Tax By-law |
| 3. Move-outs | Rebate upon request by manufactured home owner |
| 4. Dealer Inventory | Must rebate unexpired tax |

PENALTIES

See Tax Penalty By-law.

COLLECTION PROCEDURES

Unpaid Taxes:

- | | |
|------------------------|---|
| June 1 | - reminder letter that taxes are due June 30. |
| 30 days after due date | - second letter warning that payment must be made or seizure procedures will be implemented. Collection process starts by Administration contacting manufactured home owner or other interested parties, including mortgage companies, for payment of property taxes. |
| 60 days after due date | - seizure procedures are implemented. |

Seizure Procedures:

- Letter sent advising payment must be received within ten (10) days of letter or recovery procedures will be implemented (Form 1).
- Unless arrangements have been made with Administration by no later than the end of the year a warrant may be issued to the Civil Enforcement Agency (Form 2).
- Seizure takes place by the Civil Enforcement Agency.
- Goods are sold by the Civil Enforcement Agency to satisfy judgement and recover costs.

ATTACHED FORMS:

- Form 1 – Collection Letter
Form 2 – Warrant – Civil Enforcement Regulation

POLICY

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Form 1
Collection Letter

Dear Sir:

We have previously written advising that your manufactured home taxes are unpaid.

We wish to advise that as of _____ you are indebted to us in the sum of \$ _____ for unpaid taxes for a manufactured home located within Parkland County.

This is to advise that if the said sum has not been paid by cash or certified cheque to us within ten (10) days of the date of this letter, we will proceed against you for the recovery of that sum, together with collection costs.

Kindly govern yourselves accordingly.

Yours truly,

PARKLAND COUNTY

PER:

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Form 2
Warrant
Civil Enforcement Regulation

Previous PPR Registration Number (W.C.B. only)

Civil Enforcement Agency File Number

WARRANT

MUNICIPAL GOVERNMENT ACT (MGA)

Type Code

TO: _____

Name and address of Civic Enforcement Agency

You are hereby instructed to seize the personal property of

Name and address of Debtor

in order to satisfy an outstanding debt in the amount of \$ _____

owing to Parkland County _____ plus costs.

Location of personal property, if different from the debtor's address.

Dated at Parkland County, Alberta on _____

Signature of Instructing Party

Parkland County _____
Print name of instructing Party

53109A SH 779 _____
Address of Instructing Party Parkland County
City

<u>Alberta</u>	<u>T7Z 1R1</u>	<u>(780) 968-8888</u>	<u>(780) 968-8413</u>
Province	Postal Code	Telephone Number	Fax Number