

BYLAW NO. 2015-03
PARKLAND COUNTY

**BEING A BYLAW OF PARKLAND COUNTY IN THE PROVINCE OF ALBERTA
TO PROVIDE FOR COMPULSORY TAX INSTALLMENT PAYMENTS FOR
DESIGNATED MANUFACTURED HOMES IN A MANUFACTURED HOME
COMMUNITY**

WHEREAS the *Municipal Government Act* provides Council may pass a bylaw that provides for compulsory tax installment payments for designated manufactured homes.

NOW THEREFORE the Council of Parkland County, duly assembled, enacts as follows:

1. This bylaw may be cited as the “Designated Manufactured Homes Tax Installment Payment Plan Bylaw.”
2. In this bylaw the following definitions shall apply:
 - a. “Designated Manufactured Home” means a manufactured home, mobile home, modular home or travel trailer;
 - b. “Manufactured Home” means any structure, whether ordinarily equipped with wheels or not, that is manufactured to meet or exceed the Canadian Standards Association standard CSA Z240 and that is used as a residence or for any other purpose;
 - c. “Manufactured Home Community” means a parcel of land that:
 - i. is designated in the land use bylaw of a municipality as a manufactured home community, and
 - ii. includes at least 3 designated manufactured home sites that are rented or available for rent;
 - d. “Mobile Home” means a structure that is designed to be towed or carried from place to place and that is used as a residence or for any other purpose, but that does not meet Canadian Standards Association standard CSA Z240;
 - e. “Modular Home” means a home that is constructed from a number of pre-assembled units that are intended for delivery to and assembly at a residential site;
 - f. “Owner” means the owner of a designated manufactured home, located on a site in a manufactured home community;
 - g. “Year” means a twelve (12) month period beginning on January 1 and ending on the next December 31.
3. The owner of each designated manufactured home located in a manufactured home community shall enter into a tax installment payment plan with Parkland County regarding the taxes imposed upon a designated manufactured home by Parkland County.
4. Each owner must provide to Parkland County, on or before January 1st of each year, a completed Tax Installment Application for Designated Manufactured Homes form, attached as **Schedule “A”** or such other form as approved by Council.
5. Each Owner shall select one of the following installment payment options:
 - a. Two installments per year, one due on January 31st of each year and one due on June 30th of each year;
 - b. Twelve installments, payable on the 17th day of each calendar month; or
 - c. One installment, payable by June 30th each year when a mortgagee of the designated modular home pays the taxes pursuant to the mortgage on the designated manufactured home. If this option is selected, the Owner shall provide to Parkland County confirmation from the mortgagee that it will pay the taxes to Parkland County.

6. Tax penalties shall not apply to installments paid under the provisions of this bylaw unless the owner fails to comply with the installment option selected. In the event of such a default, penalties shall apply to the taxes in accordance with the Imposition of Penalties on Unpaid Taxes Bylaw.
7. The amount of installment payments shall be determined on the basis of a tax estimate until the actual taxes are levied.
8. Following the levy of taxes for the current year, the outstanding balance of taxes owing shall form the basis for the remaining installment payments in the calendar year.
9. For the option requiring two installment payments per year, the January 31st option will be equal to half of the previous year's tax levy.
10. Where an overpayment exists on a tax roll account, no interest shall be paid, but when the actual taxes are levied, the overpayment shall be credited to the taxes and the amount of the remaining installments required for that year, calculated accordingly.
11. Parkland County may post tax arrears information in the Parkland County building and in the main office of a manufactured home community.

READ A FIRST TIME this 13th day of **January, 2015.**

READ A SECOND TIME this 13th day of **January, 2015.**

READ A THIRD TIME AND FINAL TIME this 13th day of **January, 2015.**



Mayor



Manager,
Legislative and Administrative Services

SCHEDULE "A" TO BYLAW NO. 2015-03**TAX INSTALLMENT APPLICATION FOR DESIGNATED MANUFACTURED HOMES
(Pre Authorized Debit – PAD)**

I/We, the _____ undersigned agree to the
print name(s) of property owners
following conditions of the Designated Manufactured Home Tax Installment Payment Plan Bylaw.

1. I/We agree to hereby authorize Parkland County to electronically withdraw funds from the account designated below:

CHECK a. On a monthly basis as follows:

ONE

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- i. Prior to the actual levy of taxes, an amount equivalent to the previous year's taxes divided by twelve (12); and
ii. Following the actual levy of taxes, an amount equal to the remaining balance divided by the number of remaining calendar months of that year.

b. Two installment payments as follows:

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- i. One payment January 31 in an amount equal to half of the previous year's taxes; and
ii. One payment June 30 in an amount equal to the taxes levied less the amount of the January 31st installment.

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c. Written confirmation from a registered mortgagee that the taxes will be paid by the mortgagee in one installment prior to the deadline for payment, such confirmation to be provided with this Form.

2. The Tax Installment shall commence on January 17.
3. Should a **payment be returned** for any reason, the payment plus applicable service charges must be replaced within **14 days** of the payment being returned.
4. Should the **property be sold**, it is my responsibility to notify the Tax Department immediately and fill out the appropriate form to **stop** the automatic withdrawal. In the event **I change my bank account**, I must notify the Tax Department in writing no less than 10 business days before the withdrawal date. (I may revoke my authorization at any time subject to providing written notice of ten (10) business days prior to my regular date of payment listed above. To obtain a sample cancellation form, or for more information on my right to cancel a PAD agreement, I may contact my financial institution or visit www.cdnpay.ca.)
5. Parkland County Imposition of Penalties on Unpaid Taxes Bylaw does not apply to the installments paid in accordance with the Plan.
6. This executed agreement must be filed with Parkland County prior to the beginning of the Tax Installment Payment Plan.
7. The plan will continue from year to year until written notice of the cancellation or default is made pursuant to this Agreement.

DATED THIS _____ DAY OF _____, 20____
date month year

Taxpayer _____ signature _____ Witness _____ signature _____ print name _____

Taxpayer _____ signature _____ Witness _____ signature _____ print name _____

Please complete the following information on the reverse side of this form and attach an unsigned cheque marked "VOID".

Property (street) address: _____ Roll Number _____

Mailing address: _____

Telephone Home _____ Business _____

Bank account you wish to use for PAD: Bank _____

Branch _____ Account Number _____

(I have certain recourse rights if any debit does not comply with this agreement. For example, I have the right to receive reimbursement for any debit that is not authorized or is not consistent with this PAD agreement. To obtain more information on my recourse rights, I may contact my financial institution or visit www.cdnpay.com.)

ATTACH "VOID CHEQUE HERE

(Note: Automatic Withdrawals cannot be made from a Line of Credit)

The information collected on this document will be used for the purposes allowed under the authority of the *Municipal Government Act*. The personal information that you provide may be made public, subject to the provisions of the *Freedom of Information and Protection of Privacy Act*. Questions regarding the collection and use of this information can be directed to the Freedom of Information and Protection of Privacy Coordinator for Parkland County, 53109A HWY 779, Parkland County, Alberta T7Z 1R1 (780-968-3229).



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