

## **BYLAW No. 1111/TAX/2026**

### **A BYLAW FOR THE TOWN OF FAIRVIEW IN THE PROVINCE OF ALBERTA,**

TO PROVIDE FOR THE ASSESSMENT AND TAXATION OF DESIGNATED MANUFACTURED HOMES BY DESIGNATING THE OWNER OF A MANUFACTURED HOME COMMUNITY AS THE ASSESSED PERSON

- Whereas,** Pursuant to section 304 of the Municipal Government Act, RSA 2000, c. M-26, as amended (the “MGA”), a council may pass a bylaw authorizing the designation of the owner of a manufactured home community as the assessed person for designated manufactured homes located within that community; and
- Whereas,** the Municipality is required to prepare an annual assessment roll and identify the assessed person for each assessed property; and
- Whereas,** designated manufactured homes located within manufactured home communities in the Town of Fairview are assessable property for the purposes of municipal taxation; and
- Whereas,** Council considers it desirable to designate the owner of a manufactured home community as the assessed person for designated manufactured homes within that community for administrative and taxation purposes;

**NOW THEREFORE,** the Council of the Town of Fairview, duly assembled, enacts as follows:

#### **1. Title**

- 1.1. This bylaw shall be cited as the “Designated Manufactured Homes Assessment Bylaw” of the Town of Fairview.

#### **2. Definitions**

- 2.1. “Act” means the *Municipal Government Act*, RSA 2000, c. M-26, as amended;
- 2.2. “Assessed Person” means the person named on the assessment roll as liable to pay property tax, as defined in the Act;
- 2.3. “Assessed Property” has the meaning provided in the Act;
- 2.4. “Designated Manufactured Home” has the meaning provided in the Act;
- 2.5. “Improvement” has the meaning provided in the Act;
- 2.6. “Manufactured Home Community” has the meaning provided in the Act; and
- 2.7. “Municipality” means the Town of Fairview.

#### **3. Application**

- 3.1. This Bylaw applies to all Designated Manufactured Homes within one or more Manufactured Home Communities within the Municipality.

#### **4. Designation of Assessed Person**

- 4.1. When the Municipality assesses a Designated Manufactured Home located on a site in a Manufactured Home Community, together with any other Improvements situated on that site and which is owned or occupied by the person occupying the Designated Manufactured

Home, the registered **owner of the Manufactured Home Community** is hereby designated as the **Assessed Person** for the Assessed Property.

4.2. The registered owner of the Manufactured Home Community shall be responsible for payment of property taxes levied in respect of the Assessed Property described in section 4.1.

**5. Criteria for Designation**

5.1. The criteria used to designate the registered owner of a Manufactured Home Community as the Assessed Person under this Bylaw are as follows:

- 5.1.1. the Designated Manufactured Home is located within a Manufactured Home Community;
- 5.1.2. the land on which the Designated Manufactured Home is situated is owned by the registered owner of the Manufactured Home Community; and
- 5.1.3. the Designated Manufactured Home is occupied or capable of being occupied as a residence within that Manufactured Home Community.

**6. Assessment Roll**

6.1. The Municipality shall prepare and maintain the assessment roll in accordance with the Act, and shall list the owner of the Manufactured Home Community as the Assessed Person for properties to which this Bylaw applies.


**7. Severability**

7.1. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed.


**8. Effective Date**

8.1. This Bylaw shall come into force on January 1, 2028 being a date that is at least twelve (12) months after the date this bylaw is passed.

Read a first time this 5 day of May, 2026



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Mayor Gordon Macleod



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CAO Daryl Greenhill

Read a second time this 16 day of June, 2026

Read a third time this 16 day of June, 2026



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Mayor Gordon Macleod



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CAO Daryl Greenhill