

**TOWN OF LACOMBE
BYLAW 238**

Consolidation to December 8th, 1997

A by-law of the Town of Lacombe requiring taxes imposed on mobile units located in mobile home parks to be paid by installments.

WHEREAS *the Municipal Government Act*, S.A. 1994, c. M-26.1, s. 357 provides that the taxing authority may require taxes imposed on mobile units located in mobile home parks to be paid by installments without the consent of the taxpayers;

NOW THEREFORE, under the authority and subject to the provisions of the *Municipal Government Act*, the Council of the Town of Lacombe duly assembled enacts as follows:

1. All owners of mobile units located in mobile home parks in the Town of Lacombe will be required to enter into an installment plan to provide for the payment of property and local improvement taxes in monthly installments from January to December in any year.
2. All outstanding tax arrears and penalties shall be paid in full. A preauthorized Tax Payment Plan Authorization form must be completed by the mobile unit owner.
3. The Tax Penalty By-law 32 shall not apply to installments paid under provisions of the Installment Payment Plan.
4. a) The monthly installments shall be determined on the basis of a tax estimate until the actual taxes are levied.
b) Following the actual levy of the taxes for the current year, the remainder of the outstanding property taxes shall be discharged by equal monthly installments.
5. The monthly installments described in the By-law shall be due on or before the last day of each month throughout the current taxation year.
6. Should the owner of a mobile unit fail to make a monthly installment as provided above, the Town may commence to issue a distress warrant and seize the mobile home and/or other goods on behalf of the Town in accordance with Division 9 of the *Municipal Government Act*. All installments owing shall become due and payable and provisions of the Tax Penalty By-law 32 shall apply.
7. a) Notwithstanding Section 1, an owner of a mobile unit may instead choose to prepay the entire amount of the estimated property tax levy to the Town by January 15 of the taxation year. (12/08/97)
b) Following the actual levy of the taxes for the current year, the difference between the estimated levy and the actual levy will either be remitted to the owner or paid by the owner, as the case may be, prior to June 30 of the taxation year. (12/08/97)

INTRODUCED AND GIVEN FIRST READING this 9th day of December, A.D. 1996.

GIVEN SECOND READING this 9th day of December, A.D. 1996.

UPON UNANIMOUS CONSENT, GIVEN THIRD AND FINAL READING this 9th day of December, A.D. 1996.