

# COUNCIL POLICY



## Manufactured Home Community Property Tax Policy

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<b>Number:</b>	CP-25	<b>Approved:</b>	September 23, 2025
<b>Department:</b>	Finance		
<b>Resolution No:</b>	TP/25/292	<b>Replaces:</b>	FIN-001-038
<b>Last Review Date:</b>	August 2025	<b>Next Review Date:</b>	August 2028

### Purpose:

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This Manufactured Home Community Property Tax Policy (this “Policy”) sets out the guidelines for Administration to follow regarding property taxes for Manufactured Homes in a Manufactured Home Community.

### Definitions:

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**“Assessed person”** a person who is named on an assessment roll in accordance with Section 304 of the *Municipal Government Act*.

**“Assessment Value”** the dollar value assigned to a property to apply applicable property taxes.

**“Bill of Sale”** a certificate of transfer of personal property.

**“Manufactured Home Community”** a parcel of land that is designated in the land use bylaw of a municipality as a manufactured home community and includes at least three designated manufactured home sites that are rented or available for rent.

**“Manufactured Home Community Owner”** the holder of the Title to the land in which the Manufactured Homes are located on.

**“Manufactured Home Owner”** the holder of the Bill of Sale.

**“Property Tax Roll”** record of property subject to property tax within a given municipality.

**“Tax Notice”** official notification sent to tax payers notifying them of property taxes owing.

### Procedures:

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1. As per Bylaw 432-20 the Manufactured Home Community Owner is hereby the assessed person for all assessment rolls within any Manufactured Home Community in the Town of Ponoka.
2. The Manufactured Home Community Owner will be made the assessed person on the Property Tax Roll for all Manufactured Homes within the Community and the Assessment & Tax Notice will be sent out to the Manufactured Home Community Owner.

# COUNCIL POLICY



## Manufactured Home Community Property Tax Policy

3. With the written consent of the Manufactured Home Community Owner a copy of the Assessment & Tax Notice will be sent to the Manufactured Home Owner.
4. In addition to individual Assessment & Tax Notices, a summarized list will be sent out to the Manufactured Home Community Owner within 10 business days following the notices being mailed.
5. Upon request an updated summarized list with up to date balances will be available to the Manufactured Home Community Owner with 48 hours notice (excluding weekends & holidays).
6. With the written consent of the Manufactured Home Community Owner, Manufactured Home Owners may continue on the Tax Instalment Payment Plan (TIPP).
7. With the consent of the Manufactured Home Community Owner, Manufactured Home Owners may sign up for the Tax Instalment Payment Plan (TIPP).
8. Manufactured Home Owners may still pay their property taxes directly to the Town of Ponoka.
9. Any unpaid property taxes will be subject to penalties as per the Property Tax Penalty Bylaw.
10. Manufactured Home Community Owners must continue to provide notification of ownership of all manufactured homes including serial numbers and the movement of manufactured homes in and out of the community as per the *Municipal Government Act*.
11. The owner of the Manufactured Home is the assessed person for the purpose of making a complaint regarding the assessment or tax under the Municipal Government Act relating to the Manufactured Home.
12. Any outstanding Manufactured Home property tax accounts not in a tax agreement as of December 31, will be transferred to the property tax roll of the Manufactured Home Community (Land Owner).

### APPROVAL

Original Signed

\_\_\_\_\_  
Signature of Mayor

\_\_\_\_\_  
Date

Original Signed

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Signature of CAO

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Date

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### POLICY RECORD

#### Approval and Amendment History

Date of Council Approval	Council Motion Number	Description	Date of Next Review