

BYLAW 2007 – 22

OF THE MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17 In the Province of Alberta

Being a Bylaw of the Municipal District of Opportunity No. 17 to authorize a levy pertaining to all sand and gravel businesses operating in the Municipal District of Opportunity No. 17.

WHEREAS pursuant to the provisions contained in the *Municipal Government Act* (Alberta), section 409.1, the Council of Municipal District of Opportunity No. 17 is authorized to pass a community aggregate payment levy bylaw to impose a levy pertaining to all sand and gravel businesses operating in Municipal District of Opportunity No. 17; and

WHEREAS Alberta Regulation 263/2005 made pursuant to section 409.3 of the said Act specifies that any Bylaw passed pursuant to section 409.1 must contain certain provisions including the maximum levy which may be imposed under the Bylaw; and

WHEREAS the Council of Municipal District of Opportunity No. 17 has determined that it is in the best interests of the residents of Municipal District of Opportunity No. 17 that a Bylaw be passed pursuant to section 409.1 of the said Act to impose a levy pertaining to all sand and gravel businesses operating in Municipal District of Opportunity No. 17;

NOW THEREFORE the Council of Municipal District of Opportunity No. 17 in council duly assembled hereby enacts as follows:

DEFINITIONS

1. In this Bylaw:

- a) “**Act**” means the *Municipal Government Act* R.S.A. 2000 c. M-26;
- b) “**Aggregate**” means sand or gravel or both as found naturally or stockpiled;
- c) “**Municipal District**” means Municipal District of Opportunity No. 17
- d) “**Crown**” means the Crown in the right of Alberta or Canada;
- e) “**Levy**” means the community Aggregate payment levy as authorized by this Bylaw;
- f) “**Operator**” means a person engaged in extracting Aggregate for Shipment;
- g) “**Pit**” means a location where Aggregate can be, is or has been extracted from its naturally occurring location;
- h) “**Shipment**” means a quantity of Aggregate hauled from the Pit where it was extracted;

OPERATOR REPORTING REQUIREMENTS

2. All Operators in the Municipal District shall report all Shipments of Aggregate in tonnes from any Pit within the boundaries of the Municipal District on a quarterly basis within fourteen (14) days of March 31, June 30, September 30 and December 31 in each calendar year, such report to be in the form attached as Schedule “A” to this Bylaw.

3. The Municipal District shall record the Aggregate shipped by each Operator for each quarter on an Aggregate shipped tonnage roll based upon the report or reports filed by each Operator pursuant to section 2 of this Bylaw.

4. The Municipal District shall send out a levy notice under this Bylaw to each Operator setting out the amount of the Levy payable by the Operator based upon the Aggregate shipped tonnage roll recorded by the Municipal District pursuant to section 3 of this Bylaw within thirty (30) days of March 31, June 30, September 30 and December 31 in each calendar year.

5. In the case of any Operator who shall be unable to provide a measurement of weight for the amount of the Aggregate in any Shipment, the Operator shall use the following conversion rates to record Shipments in tonnes for the purpose of reporting under section 2 of this Bylaw:

a. 1 cubic metre = 1.365 tonnes for sand; and

b. 1 cubic metre = 1.632 tonnes for gravel

where 1 cubic metre is equal to 1.308 cubic yards

LEVY RATE AND PAYMENT AND COLLECTION OF LEVY

6. The uniform Levy Rate for all Shipments of Aggregate from a Pit within the Municipal District shall be \$.25 per tonne of Aggregate and the amount of the Levy for each quarter to be imposed upon an Operator shall be determined by multiplying the number of tonnes of Aggregate for each quarter, as shown on the Aggregate shipped tonnage roll provided for in section 3 of this Bylaw, by the Levy Rate as specified by this Bylaw.

7. An amount owing to the Municipal District by an Operator as shown on the Levy notice sent to the Operator pursuant to section 4 of this Bylaw shall be paid by the Operator within thirty (30) days of the date of mailing of the Levy notice.

8. An Operator shall provide the Municipal District with written notice of a mailing address to which all notices under this Bylaw and Division 7.1 of Part 10 of the Act may be sent.

EXEMPTIONS FROM LEVY

9. No Levy under this Bylaw shall be imposed by the Municipal District on the following Shipments of Aggregate:

a. A Shipment from a Pit owned or leased by the Crown for a use or a project that is being undertaken by or on behalf of the Crown;

b. A Shipment from a Pit owned or leased by a municipality for a use or a project that is being undertaken by or on behalf of a municipality;

c. A Shipment from a Pit owned or leased by the Crown or a municipality for a use or a project that is being undertaken by or on behalf of the Crown or a municipality; and

d. A Shipment which is required pursuant to a road haul agreement or a development agreement for the construction, repair or maintenance of a road or roads described in the said agreements

**MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17 AGGREGATE
PAYMENT LEVY BYLAW 2007 - 22**

SCHEDULE "A"

Aggregate Production Quarterly Report

Name of Aggregate Producer:
Business Address of Aggregate Producer:
Location of Aggregate Pit:
Telephone Number:
Fax Number:
E-mail Address:

Name of Aggregate Pit Owner:
Business Address of Pit Owner:
Location of Aggregate Pit:
Telephone Number:
Fax Number:
E-mail Address:

Total Aggregate shipped in preceding 3 month period (tonnes):
Less Amount of Aggregate shipped from a Pit owned or leased by the Crown or a municipality for a use or project that is being undertaken by or on behalf of the Crown or a municipality
NET AGGREGATE PRODUCTION

Method used to determine weight of Aggregate shipped:

On-site scale: _____

Off-site scale: _____

Date of the Quarter End: _____

Location: _____

Estimate: _____

Describe methodology utilized: _____

Note: Three (3) month periods are: January – March, April – June, July – September and October – December of each year. Aggregate Production Quarterly Report is due within fourteen (14) days at the end of each quarter.

that is necessary to provide access to the Pit from which the Aggregate is extracted.

10. An Operator shall report all Shipments of Aggregate as provided for in this Bylaw even though one or more of such Shipments may be exempt under this Bylaw from the Levy.

PENALTIES

11. Any person who fails to comply with any provision of this Bylaw shall be guilty of an offence and liable on summary conviction to a fine of not more than One Thousand (\$1,000.00) Dollars and, in default of payment, to imprisonment for a term not exceeding six (6) months.

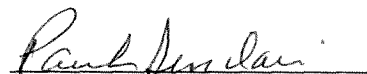
EFFECTIVE DATE

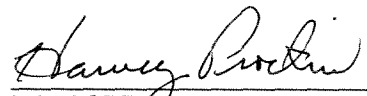
12. This Bylaw shall become effective on the date on which this Bylaw is passed pursuant to the Act.

READ for a first time this 10th day of Oct., 2007.

READ for a second time this 10th day of Oct., 2007

READ a third time and with the unanimous consent of all councillors present, finally passed this 10th day of Oct., 2007.


REEVE


MANAGER

(no amdt)

ALBERTA REGULATION 263/2005

Municipal Government Act

COMMUNITY AGGREGATE PAYMENT LEVY REGULATION

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Definitions

1 In this Regulation,

- (a) "Act" means the *Municipal Government Act*;
- (b) "Crown" means the Crown in right of Alberta or Canada;
- (c) "levy" means community aggregate payment levy;
- (d) "sand and gravel operator" means a person engaged in extracting sand and gravel for shipment;
- (e) "shipment" means a quantity of sand and gravel hauled from the pit from which it was extracted.

General application of Regulation

2 This Regulation applies to all municipalities that have passed a community aggregate payment levy bylaw.

Community aggregate payment levy bylaw

3(1) A community aggregate payment levy bylaw must

- (a) state when sand and gravel operators must report shipments, in tonnes,
- (b) state the date or dates on which the municipality will send out levy notices, and the date by which the levy is payable,
- (c) require the tonnage of sand and gravel in an operator's shipment to be recorded on a sand and gravel shipped tonnage roll,
- (d) specify that the shipped tonnage roll is based on the tonnage of sand and gravel in an operator's shipment, as reported by the operator,
- (e) set the uniform levy rate to be applied throughout the municipality, subject to the maximum levy rate, and
- (f) set the uniform conversion rate of
 - (i) 1 cubic metre = 1.365 tonnes, for sand, and
 - (ii) 1 cubic metre = 1.632 tonnes, for gravel

where 1 cubic metre is equal to 1.308 cubic yards.

(2) Where a sand and gravel operator is unable to provide a measurement of weight for the amount of sand and gravel in a shipment, the operator must use the conversion rates set out under subsection (1)(f) to record shipments, in tonnes, for the purposes of reporting under subsection (1)(d).

(3) A community aggregate payment levy bylaw may require that the community aggregate payment levy be paid monthly or by quarterly payments in the year in which a shipment occurs.

Amount of levy

4 The amount of levy to be imposed in respect of a sand and gravel operator is calculated by multiplying the number of tonnes of sand and gravel recorded on the sand and gravel shipped tonnage roll referred to in section 3(1)(c) for that operator by the levy rate.

Levy rate

5(1) The levy rate is set by the municipality and is subject to the maximum levy rate established under subsection (2).

(2) The maximum levy rate is \$0.25 per tonne of sand and gravel.

(3) A municipality must set a uniform levy rate to be applied throughout the municipality.

Exemptions from levy

6(1) No levy may be imposed on the following classes of shipments of sand and gravel:

- (a) a shipment from a pit owned or leased by the Crown for a use or project that is being undertaken by or on behalf of the Crown;
 - (b) a shipment from a pit owned or leased by a municipality for a use or project that is being undertaken by or on behalf of a municipality;
 - (c) a shipment from a pit owned or leased by the Crown or a municipality for a use or project that is being undertaken by or on behalf of the Crown or a municipality.
- (2) No levy may be imposed on shipments of sand and gravel that are subject to another tax, levy or payment that is established by and payable to a municipality.
- (3) No levy may be imposed on shipments of sand and gravel that are required pursuant to a road haul agreement or a development agreement for construction, repair or maintenance of roads identified in the agreement, that is necessary to provide access to the pit from which the sand and gravel is extracted.

Person liable to pay levy

7 For the purposes of section 409.2 of the Act, a person who purchases a sand and gravel business or in any other manner becomes liable to be shown on the sand and gravel shipped tonnage roll as liable to pay a levy must give the municipality written notice of a mailing address to which notices under Division 7.1 of Part 10 of the Act may be sent.

Application of Act

8 Except as modified by this Regulation, Parts 10 to 12 of the Act apply in respect of a community aggregate payment levy and a community aggregate payment levy bylaw, and for that purpose a reference in those Parts

- (a) to a tax includes a community aggregate payment levy,
- (b) to a tax bylaw or a tax rate bylaw includes a community aggregate payment levy bylaw, and

- (c) to a tax roll includes a sand and gravel shipped tonnage roll.

**Effective date of community aggregate
payment levy bylaw**

- 9** A community aggregate payment levy bylaw has no effect before January 1, 2006.

Expiry

- 10** For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on December 31, 2010.

Coming into force

- 11** This Regulation comes into force on January 1, 2006.