

Topic: Off-Site Levy Bylaw 2026-23 and Policy C-455 - Overview

**Introduction:**

Administration recommends that the Off-Site Levy Bylaw 2026-23 and Policy C-455 Overview be accepted for information, as presented.

**Facts (Background Information):**Legislative Framework

The Municipal Government Act (MGA) authorizes municipalities to set and collect off-site levies. Council approved Off-Site Levy Bylaw 2015-07 on April 28, 2015, enabling levy collection for off-site water, sanitary, road, and stormwater infrastructure in the Acheson, Big Lake, and Fifth Meridian areas. Under the MGA, off-site levies can only be collected once for each type of off-site infrastructure, and funds collected must be used for that same infrastructure type. The off-site levy rates are approved by Council through the annually updated schedules of the Off-Site Levy Bylaw.

**Analysis:**

The MGA and Off-Site Levies Regulation require levy rates to be transparent, replicable, and based on current information. In 2025, a review of the existing Off-Site Levy Bylaw 2015-07 was conducted by Administration, and revisions were made to better align with legislative requirements, provide updated legal definitions, and clarify existing provisions. Bylaw 2026-23 includes the same land area and types of infrastructure as the previous Bylaw.

Proposed Off-Site Levies Bylaw 2026-23

The Bylaw will ensure alignment with all legislative requirements. Key changes to the provisions of the new Bylaw include:

- Clarifying annual reporting requirements;
- Explicitly providing for developer credits for eligible construction costs;
- Providing refunds when levies are collected in error or when a project does not proceed; and
- Allowing for deferral and/or staged payments for all or a portion of off-site levies.

Bylaw 2026-23 includes updated schedules "C" through "G", which outline the 2026 water, sanitary, road and stormwater projects and estimated costs, and the 2026 off-site levy rates. Further information

regarding the calculation of the 2026 off-site levy rates can be found in the 2025 Off-Site Levy Annual Report.

### Proposed Off-Site Levies Policy C-455

As part of the off-site levy program review, the existing Off-Site Levy Policy was also reviewed. The existing policy only required minor revisions to reference the new Bylaw 2026-23 and Procedure P-455. Policy C-455 continues to provide the mechanism for the assessment of off-site levies in the Big Lake, Acheson and Fifth Meridian areas.

#### **Engagement:**

In accordance with the MGA, engagement will be conducted regarding the proposed Off-Site Levy Bylaw 2026-23. Email notification was sent on May 12 to industry partners to review the proposed Bylaw, proposed 2026 off-site levy rates and the 2025 Off-Site Levy Annual Report. Meetings were offered to discuss feedback and a summary of comments received will be provided to Council for review on June 23.

#### **Conclusion/Summary:**

Administration recommends that the Governance and Priorities Committee accept the Off-Site Levy Bylaw 2026-23 and Policy C-455 Overview for information, as presented.

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