

**BYLAW NO. 2013-14**

**A BYLAW TO AUTHORIZE PARKLAND COUNTY COUNCIL TO IMPOSE A LOCAL IMPROVEMENT TAX FOR THE LOCAL IMPROVEMENTS INCLUDING BASE COURSE AND ASPHALTIC COLD MIX SURFACING WITHIN WESTBROOK CRESCENT (PORTION OF) COUNTRY RESIDENTIAL SUBDIVISION LOCATED IN SW 19-53-27-W4M.**

**WHEREAS** Parkland County Council has deemed it expedient and proper to approve a Bylaw to authorize the financing, undertaking and completing of a Local Improvement within Parkland County, Alberta; and

**WHEREAS** the General Manager of Infrastructure Services has reviewed the Project specifications and received an appropriate estimate for the completion of the Project; and

**WHEREAS** Parkland County and the Westbrook Crescent (portion of) landowners are each contributing a portion of the cost of the Local Improvement; and

**WHEREAS** in order to construct the completion of a Local Improvement, it will be necessary to fund a sum on the credit of the County as herein provided; and

**WHEREAS** the estimated lifetime of the Local Improvement is TEN (10) years.

**NOW THEREFORE PARKLAND COUNTY COUNCIL IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

1. For the Purposes of this Bylaw the following definitions apply:
  - a. **“Act”** means the Municipal Government Act, RSA 2000, Chapter M-26, as amended from time to time;
  - b. **“County”** means Parkland County;
  - c. **“Council”** means Parkland County Council;
  - d. **“Westbrook Crescent (portion of)”** means the subdivision located in Parkland County, Alberta known as Westbrook Crescent (portion of) Country Residential Subdivision legally located in SW 19-53-27-W4M;
  - e. **“Landowners”** means all those landowners identified as owning a parcel of land within Westbrook Crescent (portion of) and more specifically as identified on the attached Schedule “A”;
  - f. **“Local Improvement”** means the same as the definition set out in Division 7 of the Act and more specifically as defined as the Project;
  - g. **“Local Improvement Tax”** has the same meaning as made under the Act; and
  - h. **“Project”** means the entire scope of the Base Construction and Asphaltic Cold Mix Surfacing within the County area known as Westbrook Crescent (portion of).
2. Council received notification on September 17, 2010, of an adequate and proper petition requesting that it undertake and complete the Project.
3. Council hereby authorizes the County to enter into contracts and to supply men, equipment, and materials as may be necessary, for the purpose of completing the Project to the County’s satisfaction.
4. Council hereby confirms that the Project will be completed for the enjoyment and benefit of the Landowners.
5. Construction of the said Project shall commence and be completed during the County’s 2013 construction season.

6. The total estimated cost of the Project is TWO HUNDRED AND FIVE THOUSAND DOLLARS (\$205,000).
7. The Landowner's estimated portion of the cost of the Project is ONE HUNDRED AND FOURTEEN THOUSAND, TWO HUNDRED AND EIGHTEEN DOLLARS (\$114,218) or 55.7% of the total cost of the Project and the same shall be paid by the Landowners, to the County, through a Local Improvement Tax as set out herein and on the attached Schedule "A".
8. The County at large shall pay the estimated NINETY THOUSAND, SEVEN HUNDRED AND EIGHTY TWO DOLLARS (\$90,782) or 44.3% of the cost of the Project from monies budgeted and received in the construction year of the Project.
9. The estimated uniform tax rate to be imposed on each benefiting parcel of land within Westbrook Crescent (portion of) is FOUR THOUSAND, THREE HUNDRED AND NINETY THREE DOLLARS (\$4,393). The uniform tax rate shall form part of the Local Improvement Tax.
10. The total Local Improvement Tax, if not prepaid, shall be assessed in equal annual amounts, plus applicable interest, on the Landowner's land and improvements within Westbrook Crescent (portion of). The annual Local Improvement Tax assessment will be imposed by the County on the Landowner's property over a period of TEN (10) years.
11. If, after a Local Improvement Tax Rate has been set, it is discovered that the actual cost of the local improvement tax is higher than the estimated cost on which the local improvement tax rate is based, Council may revise, once only over the life of the local improvement, the rate with respect to future years so that the local improvement tax bylaw will raise sufficient revenue to pay for the actual cost of the local improvement.
12. Before December 1, only in the year that Project is completed, a Landowner may pay their total Local Improvement Tax interest free. Thereafter, (on December 1, in the year that the Project is completed), all amounts remaining shall be subject to an interest charge of FOUR decimal THREE EIGHT percent (4.38%) per annum, calculated yearly and assessed annually which interest shall form part of the Local Improvement Tax payable by each Landowner.
13. This Bylaw shall take effect on the day of the final passing thereof.

**READ A FIRST TIME** this 11<sup>th</sup> day of June, 2013.

**READ A SECOND TIME** this 11<sup>th</sup> day of June, 2013.

**READ A THIRD TIME & FINALLY PASSED** this 11<sup>th</sup> day of June, 2013.

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MAYOR

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MANAGER, LEGISLATIVE &  
ADMINISTRATIVE SERVICES

SCHEDULE “A” TO BYLAW NO. 2013-14

LOCAL IMPROVEMENT PLAN  
BASE CONSTRUCTION AND ASPHALTIC COLD MIX  
SURFACING WITHIN WESTBROOK CRESCENTS (portion of)  
COUNTRY RESIDENTIAL SUBDIVISION IN SW 19-53-27-W4M

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1.	Total Cost of the Project (estimated):	\$205,000
2.	Total Contribution by Parkland County (estimated):	\$90,782
3.	Total Local Improvement Tax against all parcels (estimated): (excluding Reserve Lots)	\$114,218
4.	Total Local Improvement Tax against each parcel (estimated): (payout amount prior to interest being charged on Dec. 1, 2013)	\$4,393
5.	Annual Interest Rate: (commencing December 1, 2013)	4.38%
6.	Term of Annual Local Improvement Tax: (commencing January 1, 2014)	10 years
7.	Total Annual tax against all parcels (estimated): (including interest)	\$14,349.66
8.	Total Annual Tax per parcel (estimated): (commencing in 2014)	\$551.91
9.	Total number of parcels:	26
10.	Parcels to be assessed:	
	a) All registered landowners of Lots 39-43, Block 2, Plan 1694 TR inclusive	
	b) All registered landowners of Lots 44-53, Block 3, Plan 1694 TR inclusive	
	c) All registered landowners of Lots 54-62, Block 4, Plan 1694 TR inclusive	
	d) All registered landowners of Lot 3, Block 10, Plan 5090 TR inclusive	

In addition to paying for 40% of the total project costs, Parkland County also pays for the Local Improvement Tax assessed against any Reserve Lots in this subdivision.