

**Topic: 2022 Off-Site Levy (OSL) Reimbursement**

**Introduction:**

Parkland County collects off-site levies in accordance with Council approved bylaws and policies to finance growth related infrastructure required to service lands that is to be subdivided or developed. Parkland County has a total of \$4,619,222.88 as of September 30, 2022, in collected levies that are held in a deferred revenue account for each infrastructure type that are to be used to finance other OSL projects or reimburse Parkland County and/or private developers for front-ending OSL infrastructure.

**Facts (Background Information):**

**LEGISLATIVE HISTORY**

Municipalities are authorized to impose and collect off-site levies through the Municipal Government Act (MGA), Division 6, Sections 648-651. Parkland County implements its authority by establishing a bylaw that provides detailed development levy objectives. Off-site Levy Bylaw 2015-07 was enacted on April 28, 2015.

**COUNCIL DIRECTION**

Council Policy C-PD05 Off-Site Infrastructure Levies was adopted on April 9, 2013.  
Administrative Procedures C-PD05-P1 Off-Site Levy Assessment and Collection was adopted April 9, 2013.

**BACKGROUND and DISCUSSION**

Parkland County's Off-Site Levy Assessment and Collection admin procedure C-PD05-P1 sets out the processes regarding OSL assessment, collection, and reimbursement. Collected off-site levy funds can be used to finance new off-site infrastructure or to reimburse Parkland County and/or private developers who have previously front-ended OSL infrastructure.

The County has undertaken the front-ending of major servicing infrastructure to facilitate growth and development in the Acheson Industrial Park with the intent to recover these costs through OSL collection from benefitting developers over time. As such, Administration's OSL Committee will be allocating collected OSL funds currently held in deferred revenue towards the reimbursement of the County's front-ended projects.

Except for one private developer, all private developers who have previously front-ended eligible OSL projects have been paid full in 2021. As a result, Parkland County is the only eligible recipient of OSL reimbursement in 2022 in the amount of \$4,596,778.15.

**FINANCIAL RECOMMENDATION**

That Council approve the transfer of the 2022 Offsite Levies front-ending recovery in the amount of \$4,596,778.15 to Developer Recoveries restricted surplus.

**Summary of Reimbursement by Infrastructure Type**

<b>Infrastructure</b>	<b>Recipient</b>	<b>Amount</b>
Transportation	Parkland County	\$2,747,580.18
Water	Parkland County	\$284,361.86
Stormwater	Parkland County	1,564,836.11
<b>TOTAL</b>		<b>\$4,596,778.15</b>

### **Conclusion/Summary:**

- Administration supports the allocation of off-site levy funds currently held in deferred revenue towards reimbursing Parkland County for front-ending eligible off-site levy projects under bylaw 2015-07 and transfer of this reimbursement to Developer Recoveries restricted surplus.

### **Attachments:**

1. Council Policy C-PD05 Off-Site Infrastructure Levies
  2. C-PD05-P1 Off-Site Levy Assessment and Collection
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