

- (f) respecting any other matter necessary or advisable to carry out the intent and purpose of this Division.

- (2) A regulation under subsection (1) may be specific to a municipality or general in its application.

2005 c14 s14

## **Division 5 Special Tax**

### **Special tax bylaw**

**382(1)** Each council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing one or more of the following special taxes:

- (a) a waterworks tax;
- (b) a sewer tax;
- (c) a boulevard tax;
- (d) a dust treatment tax;
- (e) a paving tax;
- (f) a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;
- (g) repealed 2008 cE-6.6 s55;
- (h) a tax to enable the municipality to provide incentives to health professionals to reside and practice their professions in the municipality;
- (i) a fire protection area tax;
- (j) a drainage ditch tax;
- (k) a tax to provide a supply of water for the residents of a hamlet;
- (l) a recreational services tax.

- (2) A special tax bylaw must be passed annually.

RSA 2000 cM-26 s382;2008 cE-6,6 s55

### **Taxable property**

**383(1)** The special tax bylaw authorizes the council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw.