

PARKLAND COUNTY
PROVINCE OF ALBERTA

BYLAW 2019-04

**BEING A BYLAW TO IMPOSE A LOCAL IMPROVEMENT TAX FOR THE CONSTRUCTION AND
INSTALLATION OF WATER AND SEWER SERVICE LINES TO SERVICE PARCELS 1,2,3,4,5,6,7 AND 8,
BLOCK 1, PLAN 2473TR, N.E. 14-53-26-W4M WITHIN THE HELENSLEA SUBDIVISION**

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;

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

WHEREAS Parkland County and the parcel owners of Parcels 1,2,3,4,5,6,7 and 8, Block 1, Plan 2473TR are each contributing a portion of the cost of the Local Improvement;

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

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

NOW THEREFORE the Council of Parkland County duly assembled and under the authority of the *Municipal Government Act, as amended*, hereby enacts the following:

1. For the purposes of this Bylaw the following definitions apply:
 - a. **"Act"** means the Municipal Government Act, RSA 2000, c.M-26, as amended from time to time;
 - b. **"County"** means Parkland County;
 - c. **"Council"** means Parkland County Council;
 - d. **"Local Improvement"** means the same as the definition set out in Division 7 of the Act and more specifically as defined as the Project;
 - e. **"Local Improvement Tax"** has the same meaning as made under the Act; and
 - f. **"Project"** means the entire scope of the construction and installation of the water and sewer service lines to the property lines of Parcels 1,2,3,4,5,6,7 and 8, Block 1, Plan 2473TR.
 - g. **"Parcel Owners"** means each Parcel Owner identified as owning Parcels 1,2,3,4,5,6,7 and 8 of Block 1, Plan 2473TR and more specifically as identified on the attached Schedule "A";
2. Council received notification on May 23, 2017 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 labour, 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 Parcel Owners.
5. Construction of the Project shall commence and be completed during the 2019 construction season.
6. The total estimated cost of the Project is \$192,955.00.
7. Each Parcel Owners' estimated portion of the cost of the Project is \$12,100.00 which is 1/8 of 50% of the total cost of the Project and the same shall be paid by the Parcel Owners, to the County, through a Local Improvement Tax as set out in attached Schedule "A".
8. Council considers part of the local improvement to be of benefit to the whole municipality. The County shall pay the estimated \$96,500.00 or 50% 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 affected by this Project is \$1,575.00. 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 Parcel Owner's property and improvements Project area. The annual Local Improvement Tax assessment will be imposed by the County on the Parcel Owner's property over a period of 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 Parcel Owner 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 5.087% per annum, calculated yearly and assessed annually which interest shall form part of the Local Improvement Tax payable by each Parcel Owner.
13. Schedule "A" forms part of this Bylaw.

ENACTMENT/TRANSITION

14. Should any provision of this bylaw be deemed invalid then such invalid provision will be severed from this bylaw and such severance will not affect the validity of the remaining portions of this bylaw, except to the extent necessary to give effect to such severance.
15. This bylaw shall come into force and take effect on the day of third reading and signing thereof.

READ A FIRST TIME this _____ day of _____, 2019

READ A SECOND TIME this _____ day of _____, 2019.

READ A THIRD TIME AND FINALLY PASSED this _____ day of _____, 2019.

Mayor

Chief Administrative Officer

SCHEDULE “A” TO BYLAW 2019-04

1.	Total Cost of the Project (estimated):	\$192,955
2.	Total Contribution by Parkland County (estimated):	\$ 96,500
3.	Total Local Improvement Tax against all parcels (estimated):	\$ 96,500
4.	Total Local Improvement Tax against each parcel (estimated): (payout amount prior to interest being charged on December 1, 2019)	\$ 12,100
5.	Annual Interest Rate: (commencing December 1, 2019)	5.087 %
6.	Term of Annual Local Improvement Tax: (commencing January 1, 2020)	10 years
7.	Total Annual tax against all parcels (estimated): (including interest)	\$15,750
8.	Total Annual Tax per parcel (estimated): (commencing in 2020)	\$1,575
9.	Total number of residential parcels:	8
10.	Parcels to be assessed: All registered landowners of Parcels 1,2,3,4,5,6,7 and 8, Block 1, Plan 2473TR	