



## Contaminated Sites

PREPARED BY: ~~Environment and~~ Community Sustainability Services

COUNCIL APPROVAL DATE: December 8, 2015

EFFECTIVE DATE: December 8, 2015

REFERENCES: N/A

PREVIOUS REVISION DATE: New

FUNCTION: Property Management

LS REVIEW DATE: November 16, 2015

### PURPOSE

The purpose of this policy is to establish the standards that Parkland County must satisfy when identifying and ~~managing~~ ~~remediating~~ contaminated sites.

### POLICY STATEMENT

Parkland County will ensure owned and controlled land holdings are in compliance with the environmental standards outlined in the Alberta Tier 1 and Tier 2 Soil and Groundwater Remediation Guidelines established by the Government of Alberta. The County may elect to remediate contaminated land holdings against more stringent environmental standards.

In addition, the County will ensure leased land holdings are returned to lessors in the same condition they were received.

### DEFINITIONS

1. "Contaminated site" means the existence of chemical, organic, or radioactive material in the soil, water, or sediment in amounts that exceed the applicable environmental standards.
2. "Controlled" means a land holding that is either owned or leased by an organization, committee, or local board that Parkland County has assumed responsibility for administering the financial affairs of.
3. "County" means the Municipality of Parkland County.
4. "Environmental Standards" means the acceptable level of contaminants that may be present in the air, soil, water, or sediment.
5. "Land holdings" means a physical property or sites.
6. "Liability" means a present financial obligation resulting from a past transaction that the County intends on satisfying in the future.
7. "Occupied" means owned, leased, assumed responsibility for, or controlled by.
8. "Productive Use" means any use of a land holding as directed by the County.
9. "Remediating" means removing impacted or contaminated material from a land holding so that the level of contamination does not exceed environmental standards.

## SCOPE

This policy applies to all land holdings that the County owns, leases, assumes responsibility for, or controls.

## RESPONSIBILITIES

~~Environment and~~ Community Sustainability Services is responsible for monitoring, implementing, and evaluating this policy.

## STANDARDS

### Responsibility of Departments

1. The following departments shall be responsible for the acquisition and administration of land holdings as follows:
  - a. ~~Environment and~~ Community Sustainability Services is responsible for assessing the risk of contamination regarding the County's existing land holdings as well as ensuring that any remediation action taken satisfies the applicable environmental standards. The department will also serve as the custodian for all data pertaining to contaminated land holdings.
  - b. Engineering Services is responsible for assessing the risk of contamination regarding prospective land holdings that may be occupied by the County.
  - c. Planning and Development Services is responsible for assessing the risk of contamination regarding prospective land holdings that may be occupied by the County as a result of the development process (e.g., municipal reserves, environmental reserves, and public utility lots).
  - d. Financial Services is responsible for ensuring that the costs associated with the remediation of contaminated land holdings are properly recorded as liabilities and/or disclosed on the County's financial statements.

### Qualifying Events

2. An accounting and reporting liability for remediation may result when one of the following events occurs:
  - a. All or part of a County controlled land holding ceases to be in a productive use;
  - ~~b. A risk assessment for contamination has not previously been completed;~~
  - ~~a-c. The County acquires or disposes of all or part of a land holding;~~
  - ~~b-d. The County accepts responsibility for all or part of a land holding that ceases to be in a productive use;~~
  - e. Changes to environmental standards relating to all or part of a County occupied land holding;
  - ~~e-f. Changes to Public Sector Accounting Board Standards relating to County occupied land holdings; or~~
  - g. An unexpected event that results in the contamination of a County occupied land holding;
  - ~~h. Results of an audit completed either internally or by a third party indicate potential contamination of a County occupied land holding; or~~

d.i. New knowledge of historic records or known high risk practices indicate potential contamination of a County occupied land holding.

#### Remediation Liability Recognition Criteria

3. A liability for the remediation of a contaminated sites that are not in productive use will be recognized when, as at the financial reporting date, all of the following criteria are met in each of the scenarios:

I. An environmental standard exists;

Contamination exceeds the environmental standard

The County is directly responsible or accepts responsibility to remediate the site;

It is expected future economic benefits will be given up, and

3. A reasonable estimate of the amount can be made.

a. Contaminated site that is still in productive use:

I. There is a legal obligation to incur retirement costs in relation to a tangible capital asset;

II. The past transaction or event giving rise to the liability has occurred;

III. It is expected that future economic benefits will be given up; and

IV. A reasonable estimate of the amount can be made.

b. Contaminated site that is no longer in productive use:

I. An environmental standard exists;

II. Contamination exceeds the environmental standard;

III. The County is directly responsible or accepts responsibility to remediate the site;

IV. It is expected future economic benefits will be given up, and

V. A reasonable estimate of the amount can be made.