

**SMOKY LAKE COUNTY  
IN THE PROVINCE OF ALBERTA  
BYLAW NO. 1142-06**

**A BYLAW OF THE MUNICIPALITY OF SMOKY LAKE COUNTY TO  
AUTHORIZE THE IMPOSITION OF A COMMUNITY AGGREGATE  
PAYMENT LEVY**

**WHEREAS** the *Municipal Government Act*, Part 10, Division 7.1, authorizes the Council of the Smoky Lake County to pass a community aggregate payment levy bylaw to impose a levy in respect of all sand and gravel businesses operating in the municipality to raise revenue to be used toward the payment of infrastructure and other costs in the municipality;

**WHEREAS** Alberta Regulation 263/2005 made pursuant to the *Municipal Government Act*, section 409.3, applies to all municipalities that have passed a community aggregate payment levy bylaw;

**AND WHEREAS** the Council of Smoky Lake County has determined that it is in the best interest of Smoky Lake County to pass a community aggregate payment levy bylaw;

**NOW THEREFORE** be it resolved that the Council of Smoky Lake County in the Province of Alberta, duly assembled, enacts as follows:

**DEFINITIONS**

1. In this Bylaw:
  - a) **"Aggregate"** means any sand or gravel that is excavated from a pit, whether in a processed or unprocessed form.
  - b) **"County"** means Smoky Lake County in the Province of Alberta.
  - c) **"Crown"** means the Crown in right of Alberta or Canada;
  - d) **"Levy"** means community aggregate payment levy;
  - e) **"Pit"** means any duly constituted opening, excavation or working of the surface or subsurface made for the purpose of removing sand or gravel, and includes any associated infrastructure, but does not include a mine or quarry;
  - f) **"Sand and gravel operator"** means a person duly engaged in extracting sand and gravel for shipment;
  - g) **"Shipment"** means a quantity of sand and gravel duly hauled from the pit from which it was extracted.

**REPORTING OF SHIPMENTS**

2. All sand and gravel operators in the County shall report their shipments, in tonnes, from each individual pit within the boundaries of the County, on a quarterly basis, within fourteen (14) days after March 31, June 30, September 30 and December 31 of each year, on the form attached as **Schedule "A"** to this bylaw.

### LEVY NOTICES AND PAYMENT

- 3.1 The County shall send out community aggregate payment levy notices within thirty (30) days of March 31, June 30, September 30 and December 31 in each calendar year setting out the amount of the Levy payable by the Operator.
- 3.2 The levy shown on a levy notice shall be paid to the County by the operator within thirty (30) days of the date of receipt of the levy notice.

### SAND AND GRAVEL SHIPPED TONNAGE ROLL

4. The County shall record the tonnage of sand and gravel in an operator's shipment on a sand and gravel shipped tonnage roll based on the tonnage of sand and gravel in an operator's shipment, as reported by the operator.

### UNIFORM LEVY RATE

5. The levy rate to be applied throughout the County in calculating the amount of the levy is **\$0.25 per tonne** of sand and gravel.

### UNIFORM CONVERSION RATE

6. Where a sand and gravel operator is unable to provide a measurement of weight for the amount of sand and gravel in a shipment, the operator must use the following conversion rates to report shipments in tonnes:

1 cubic metre = 1.365 tonnes, for sand

and

1 cubic metre = 1.632 tonnes, for gravel

where 1 cubic metre = 1.308 cubic yards

### AMOUNT OF LEVY

7. The amount of levy to be imposed in respect of a sand and gravel operator is calculated by multiplying the number of tonnes of sand and gravel recorded on the sand and gravel shipped tonnage roll for that operator for the reporting period by the levy rate.

### EXEMPTIONS FROM LEVY

- 8.1 No levy may be imposed on the following classes of shipments of sand and gravel:
  - (a) A shipment from a pit owned or leased by the Crown or a municipality for a use or project that is being undertaken by or on behalf of the Crown or a municipality;

(b) A shipment from a pit owned or leased by a municipality for a use, project or purpose that otherwise fulfills a policy of the County that is being undertaken by or on behalf of a municipality;

- 8.2 No levy may be imposed on shipments of sand and gravel that are subject to another tax, levy or payment that is established by and payable to a municipality.
- 8.3 No levy may be imposed on shipments of sand and gravel that are required pursuant to a road haul agreement or a development agreement for construction, repair or maintenance of roads identified in the agreement, that is necessary to provide access to the pit from which the sand and gravel is extracted.

**PERSON LIABLE TO PAY LEVY**

9. A person who purchases a sand and gravel business or in any other manner becomes liable to be shown on the sand and gravel shipped tonnage roll as liable to pay a levy must give the County written notice of a mailing address to which notices under the *Municipal Government Act*, Part 10, Division 7.1, may be sent.

10. **EFFECTIVE DATE:**

- 10.1 This Bylaw comes into effect upon the final third passing and proper signature thereof.
- 10.2 If any provision herein is adjudged to be repugnant to any federal regulations or legislation, this Bylaw shall continue in full force and effect but any such repugnant provision shall be of no force or effect until such time as the repugnancy is removed by repeal or amendment of the federal legislation or regulations.

READ a First Time this 15 day of June, AD 2006.

READ a Second Time this 15 day of June, AD 2006.

READ a Third and Final Time this 20 day of July, AD 2006 and finally passed by Council.

  
REEVE

SEAL

  
CHIEF ADMINISTRATIVE OFFICER

**SMOKY LAKE COUNTY COMMUNITY AGGREGATED PAYMENT LEVY  
BYLAW NO. 1142-06**

**SCHEDULE "A"**

**SAND AND GRAVEL SHIPMENTS QUARTERLY REPORT**

This report must be received by the County within fourteen (14) days form the last day of reporting period (March 31, June 30, September 30, and December 31).

A Separate report must be submitted for each pit from which an operator has shipped sand or gravel in the reporting period.

<b>Name of Operator</b>	
<b>Mailing Address of Operator</b>	
<b>Telephone Number</b>	
<b>Fax Number</b>	
<b>E-mail Address</b>	
<b>Location of Sand and Gravel Pit</b>	
<b>Reporting Period:</b> March 31 June 30 September 30 December 31	
<b>Name of Owner of Parcel where Pit is located</b>	
<b>Mailing address of Owner of Parcel</b>	
<b>Telephone Number</b>	
<b>Fax Number</b>	
<b>E-mail Address</b>	

<b>Total sand and gravel that you shipped from this pit in the reporting period (tonnes)</b> <b>TOTAL A</b>
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**Shipments exempted from Community Aggregate Payment Levy**

<b>E1)</b> Total sand and gravel that you shipped from this pit, pursuant to a road haul agreement or a development agreement, for the construction, repair or maintenance of access roads to this pit (tonnes).	
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*Please complete sections E2 to E4 only if this pit is:*

- *owned by the Government or Alberta or a municipality, or*
- *leased by the Government or Alberta or a municipality from another party*

<b>E2)</b> Total sand and gravel that you shipped from this pit to Government of Alberta projects in the reporting period (tonnes)	
<b>E3)</b> Total sand and gravel that you shipped from this pit to the Smoky Lake County projects in this reporting period (tonnes)	
<b>E4)</b> Total sand and gravel that you shipped from this pit to projects of other municipalities (excluding the Smoky Lake County) in the reporting period (tonnes)	
<b>TOTAL EXEMPTED SHIPMENTS</b> [Add E1 + E2 + E3 + E4] (tonnes)	
<b>TOTAL B</b>	

<b>TOTAL A minus TOTAL B</b>
This gives the <b>Shipments subject to Community Aggregate Payment Levy (tonnes)</b>

The weight of sand and gravel in individual shipments may be estimated if weigh scales are unavailable. The conversion rates to be used in estimating the tonnage are as follows:

1 cubic metre = 1.365 tonnes, for sand; and 1 cubic metre = 1.632 tonnes, for gravel

where 1 cubic metre = 1.308 cubic yards