

\*UPDATES TO AN EXISTING REGULATION

**FOR DISCUSSION PURPOSES ONLY**

**COMMUNITY AGGREGATE PAYMENT LEVY REGULATION**

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**Definitions**

- 1 In this Regulation,
  - (a) "Act" means the *Municipal Government Act*;
  - (b) "Crown" means the Crown in right of Alberta or Canada;
  - (c) "levy" means community aggregate payment levy;
  - (d) "sand and gravel operator" means a person engaged in extracting sand and gravel for shipment;
  - (e) "shipment" means a quantity of sand and gravel hauled from the pit from which it was extracted.

**General application of Regulation**

- 2 This Regulation applies to all municipalities that have passed a community aggregate payment levy bylaw.

**Community aggregate payment levy bylaw**

- 3(1) A community aggregate payment levy bylaw must

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- (a) state when sand and gravel operators must report shipments, in tonnes,
- (b) state the date or dates on which the municipality will send out levy notices, and the date by which the levy is payable,
- (c) require the tonnage of sand and gravel in an operator's shipment to be recorded on a sand and gravel shipped tonnage roll,
- (d) specify that the shipped tonnage roll is based on the tonnage of sand and gravel in an operator's shipment, as reported by the operator,
- (e) set the uniform levy rate to be applied throughout the municipality, subject to the maximum levy rate, and
- (f) set the uniform conversion rate of
  - (i) 1 cubic metre = 1.365 tonnes, for sand, and
  - (ii) 1 cubic metre = 1.632 tonnes, for gravelwhere 1 cubic metre is equal to 1.308 cubic yards.

**(2)** 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 conversion rates set out under subsection (1)(f) to record shipments, in tonnes, for the purposes of reporting under subsection (1)(d).

**(3)** A community aggregate payment levy bylaw may require that the community aggregate payment levy be paid monthly or by quarterly payments in the year in which a shipment occurs.

### Amount of levy

**4** 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 referred to in section 3(1)(c) for that operator by the levy rate.

### Levy rate

**5(1)** The levy rate is set by the municipality and is subject to the maximum levy rate established under subsection (2).

**(2)** The maximum levy rate is ~~\$0.25~~ \$0.40 per tonne of sand and gravel.

The levy rate is increasing to account for inflation, the costs of over time to repair and maintain municipal infrastructure damaged by aggregate operations, as well as to contribute towards projects identified by Council that benefit the community.

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**(3)** A municipality must set a uniform levy rate to be applied throughout the municipality.

### Exemptions from levy

**6(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 for a use or project that is being undertaken by or on behalf of the Crown;
- (b) a shipment from a pit owned or leased by a municipality for a use or project that is being undertaken by or on behalf of a municipality;
- (c) 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.

**(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.

**(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

**7** For the purposes of section 409.2 of the Act, 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 municipality written notice of a mailing address to which notices under Division 7.1 of Part 10 of the Act may be sent.

### Application of Act

**8** Except as modified by this Regulation, Parts 10 to 12 of the Act apply in respect of a community aggregate payment levy and a community aggregate payment levy bylaw, and for that purpose a reference in those Parts

- (a) to a tax includes a community aggregate payment levy,
- (b) to a tax bylaw or a tax rate bylaw includes a community aggregate payment levy bylaw, and

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- (c) to a tax roll includes a sand and gravel shipped tonnage roll.

**Effective date of community aggregate payment levy bylaw**

**9** A community aggregate payment levy bylaw has no effect before January 1, 2006.

**Expiry**

**10** For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on December 31, ~~2017~~ 2022.

AR 263/2005 s10;187/2010;175/2015

**Coming into force**

**11** This Regulation comes into force on January 1, 2006.

Amend the expiry date to December 31, 2022 to ensure a scheduled review.

DRAFT