

**WOODLANDS COUNTY  
BYLAW 507/18  
PROVINCE OF ALBERTA**

**A BYLAW BEING ENACTED TO AUTHORIZE THE IMPOSITION OF A COMMUNITY  
AGGREGATE PAYMENT LEVY WITHIN WOODLANDS COUNTY**

**WHEREAS** the Municipal Government Act, R.S.A. 2000, c. M-26 and any amendments made thereto, authorizes municipalities to pass and amend a bylaw.

**AND WHEREAS** Alberta Regulation 263/2005 and any amendments made thereto, made pursuant to the Municipal Government Act, Section 409.3 which applies to all municipalities that have passed a Community Aggregate Payment Levy Bylaw;

**AND WHEREAS** the Council of Woodlands County deems it necessary and in the best interest of residents to impose a bylaw in respect of all sand and gravel businesses operating in the municipality to raise revenue to be used toward the payment of infrastructure costs and other municipal expenditures,

**NOW THEREFORE** the Council of Woodlands County, duly assembled, enacts as follows:

**1. Definitions**

- 1.1 “Aggregate” means any sand or gravel that is excavated from a pit, whether in a processed or unprocessed form.
- 1.2 “County” means Woodlands County in the Province of Alberta.
- 1.3 “Crown” Means the Crown in the Right of Alberta or Canada;
- 1.4 “Levy” means Community Aggregate Payment Levy;
- 1.5 “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;
- 1.6 “Operator” means a person duly engaged in extracting sand and gravel for shipment;
- 1.7 “Shipment” means a quantity of sand and/or gravel duly extracted from the pit from which it was extracted.

**2. Uniform Levy Rate**

- 2.1 All lands within the County upon which aggregate mining is proceeding shall be subject to:
  - 2.1.1 a \$0.40 per tonne levy for aggregate extracted and removed by means of trucking or shipment from the aggregate mining area.

### **3. Levy Notices & Payment**

- 3.1 Subject to Section 10.4 of this Bylaw, the County shall send Community Aggregate Payment Levy Notices within thirty (30) days of **December 31** in each calendar year setting out the amount of the levy payable by the operator.
- 3.2 The levy amount shown on a levy notice shall be paid to the County by the operator within thirty (30) days of receipt of the levy notice, or by January 31 following the calendar year for which the levy is due, whichever is earlier.

### **4. Sand & Gravel Tonnage Roll**

- 4.1 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.

### **5. Uniform Conversion Rate**

- 5.1 Where an 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 conversation rates to report shipments in tonnes:

Sand	1 cubic metre = 1.365 tonnes
Gravel	1 cubic metre = 1.632 tonnes, where 1 cubic metre is equal to 1.308 cubic yards

### **6. Amount of Levy**

- 6.1 The amount of levy to be imposed with respect to an 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.

### **7. Levy Exempt**

- 7.1 No Levy may be imposed upon the following classes of shipments of sand and gravel:
- 7.1.1 A shipment from a pit owned or leased by the Crown or a municipality for use or a project that is being undertaken by, or on behalf of, the Crown or a municipality.
- 7.1.2 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.
- 7.2 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, the municipality.

- 7.3 No levy may be imposed upon 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 are necessary to provide access to the pit from which the sand and gravel is extracted.
- 7.4 An Operator claiming an exception pursuant to section 7 above, shall be solely responsible for providing the County's Chief Administrative Officer or his delegate, with any information or documentation in their sole discretion, is determined reasonably necessary to establish that the exception applies to a particular Shipment. The levy shall be deemed payable by the Operator on every Shipment until the County's Chief Administrative Officer or his delegate is satisfied the exception applies and provides written confirmation of the exception to the Operator.

## **8. Payment Responsibility**

- 8.1 Any person who purchases a sand and/or 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 provide the County with written notice of same inclusive of the mailing address to which notices under the Municipal Government Act may be sent.

## **9. Reporting Requirements**

- 9.1 Subject to Section 10 of this Bylaw, all operators in the County shall report their shipments, in tonnes, from each individual pit within the boundaries of the County on an annual basis and within 14 days after **December 31** of each year on the Community Aggregate Payment Levy Aggregate Shipment Quarterly Report, attached as Schedule A to the Bylaw.

## **10. Application for Variation of Dates**

- 10.1 Where an operator wishes to report its shipments on dates other than those specified in Sections 3 and 9 of this Bylaw, it may apply to the County in writing for a variation of the dates set forth in these Sections.
- 10.2 An application pursuant to this Section 10.1 shall be received by the County no later than **December 31** of any calendar year, and must include the proposed reporting date, the proposed payment date, and the reason for such a request.
- 10.3 All reporting dates proposed under this Section shall fall no later than **December 31**, and not before July 31.
- 10.4 Where an operator is granted a variation in reporting dates in accordance with this Section, the municipality shall provide a Community Aggregate Payment Levy Notice to that operator not more than thirty (30) days after the reporting date.
- 10.5 Despite any changes in reporting dates permitted under this provision, all Levy payments shall remain due in accordance with Section 3.2 of this Bylaw.

10.6 The decision to permit the variation of any reporting dates or other deadlines remains at the sole discretion of the County, and the County is under no obligation to approve any request made under this Section.

**11. General**

11.1 That Schedule A may be amended by resolution of Council from time to time.

11.2 That should any provision of this bylaw become invalid, that invalid provision shall be severed and the remaining provisions of the bylaw shall be maintained.

**12. Repeal**

12.1 That Bylaw 377/11 is hereby repealed.

**13. Effective Date**

13.1 This Bylaw shall come into force and have effect from and after the date of third and final reading thereof

**14. Severability**

14.1 Should any provisions of this Bylaw become invalid, void, illegal or otherwise not enforceable, it shall be considered separate and severable from the bylaw and the remainder shall remain in force and be binding as though such provision had not been included.

READ a first time this 29<sup>th</sup> day of May, 2018.

READ a second time this 29<sup>th</sup> day of May, 2018.

READ a third time this 29<sup>th</sup> day of May, 2018.

---

Jim Rennie, Mayor

---

Luc Mercier, CAO

**Schedule A**

**Community Aggregate Payment Levy  
Aggregate Shipment Quarterly Report**

**Unless otherwise indicated in writing**, this report must be received by the County within fourteen (14) days from **December 31**.

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

<b>Operator/Pit Information</b>	
Name of Operator:	
Mailing Address of Operator:	
Telephone Number:	
Facsimile:	
E-mail Address:	
Legal Land Location of Sand & Gravel Pit:	
<b>Landowner Information</b>	
Name of landowner where pit is located:	
Mailing address of landowner	
Telephone Number:	
Facsimile:	
E-mail Address:	
<b>Shipping/Tonnage Information</b>	
Total Tonnage shipped during the reporting period:	
Less Tonnage from exempt shipments: - Pit owned or leased by the Crown or a municipality for use or projects that are being undertaken by, or on behalf of the, Crown or Municipality - Shipments used to gravel County Roads to meet the requirements of a Road Use Agreement with Woodlands County.	
<b>Net Aggregate Shipment Subject to Community Aggregate Payment Levy</b>	
<b>Method of Measurement (place checkmark where applicable)</b>	
On-site scale:	
Off-site scale (Location must be noted):	
Estimate (estimates shall be completed as described below):	

**Note:** The weight of sand & 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  
 1 cubic metre = 1.632 tonnes, for gravel  
 Where 1 cubic metre = 1.308 cubic yards

\_\_\_\_\_  
 Printed Operator Name

\_\_\_\_\_  
 Operator Signature

\_\_\_\_\_  
 Date