

Amended  
by Bylaw 01/18

**MUNICIPAL DISTRICT OF BIGHORN NO. 8**

**BYLAW 04/06**

BEING A BYLAW TO AUTHORIZE THE IMPOSITION OF A LEVY IN RESPECT OF ALL SAND AND GRAVEL OPERATIONS IN THE MUNICIPAL DISTRICT OF BIGHORN NO. 8 PURSUANT TO THE MUNICIPAL GOVERNMENT ACT, R.S.A. 2000 CHAPTER M-26, AS AMENDED.

**WHEREAS** pursuant to the provisions contained in Section 409.1 of the Municipal Government Act, a municipal council may 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;

**AND WHEREAS** Alberta Regulations 263/2005 made pursuant to Section 409.3 of the Municipal Government Act specifies that any Bylaw pursuant to Section 409.1 must contain certain provisions including the maximum levy which may be imposed under the Bylaw;

**AND WHEREAS** sand and gravel extraction operations have been established on lands within the Municipal District of Bighorn No. 8;

**AND WHEREAS** Council has determined that it is in the best interests of the residents of the M.D. to offset the costs of the impact created by said sand and gravel operations on infrastructure by the collection of funds to upgrade, maintain and enhance such infrastructure;

**NOW THEREFORE** the Municipal Council of the Corporation of the Municipal District of Bighorn No. 8 in the Province of Alberta, duly assembled in Council, enacts as follows:

**1. TITLE AND APPLICATION**

This Bylaw shall be known as the Community Aggregate Payment Levy.

**2. DEFINITIONS**

In this Bylaw, words importing the masculine gender include the feminine gender and words importing the singular include the plural, whenever the context so requires, or vice versa.

In this Bylaw, unless the context otherwise requires, the term

(a) "Act" means Municipal Government Act, R.S.A. 2000 Chapter M-26 as amended.

- (b) **“Aggregate”** ‘Aggregate ‘ means sand and gravel, individually or in combination, as found naturally or stockpiled but shall not include those substances deemed to be minerals in Part 7 of the Law of Property Act, R.S.A. 2000, Chapter L-7, as amended.
- (c) **“Council”** means the municipal Council for the Municipal District of Bighorn No. 8.
- (d) **“Crown”** means the Crown in the right of Alberta or Canada.
- (e) **“Levy”** means Community Aggregate Levy Payment imposed pursuant to this Bylaw under the authority of the Municipal Government Act, Chapter M-26, R.S.A. 2000 as amended.
- (f) **“M.D.”** means the Municipal District of Bighorn No. 8.
- (g) **“Operator”** means any Person engaged in aggregate extraction within the Municipal District of Bighorn No. 8.
- (h) **“Pit”** means a location where aggregate can be, is being or has been extracted from its naturally occurring location.
- (i) **“Shipment”** means the quantity of aggregate material that is hauled from the pit where it was extracted.

### 3. OPERATORS REPORTING REQUIREMENTS

- (a) All Operators in the Municipal District of Bighorn shall report all Shipments of Aggregate in tonnes from any Pit within the boundaries of the M.D. on either:
  - (i) a monthly basis within fourteen (14) days after the last day of each month;
  - (ii) a quarterly basis within fourteen (14) days of March 31, June 30, September 30 and December 31 in each calendar year, or
  - (iii) an annual basis within fourteen (14) days of December 31 in each calendar year.

Such a report is to be in the form attached as Schedule “A” to this Bylaw.

- (b) The M.D. shall record the Aggregate shipped by each Operator for each month or each quarter on an Aggregate shipped tonnage roll based upon the report or reports filed by each Operator pursuant to 3(a) of this Bylaw.
- (c) The M.D. shall send out a Levy notice under this Bylaw to each Operator setting out the amount of the Levy payable by the Operator based upon the Aggregate shipped tonnage roll recorded by the M.D. pursuant to section 3(b) of this Bylaw:



- (i) where the Operator is reporting monthly in accordance with 3(i), within thirty (30) days of the last day of each month,
  - (ii) where the Operator is reporting quarterly in accordance with 3(ii), within thirty (30) days of March 31, June 30, September 30 and December 31 in each calendar year, or
  - (iii) where the Operator is reporting annually in accordance with 3(iii), within thirty (30) days of December 31 in each calendar year.
- (d) In the case of any Operator who shall be unable to provide a measurement of weight for the amount of Aggregate in any Shipment, the Operator shall use the following conversion to record Shipments in tonnes for the purpose of reporting under section 3(a) of this Bylaw:
- (i) 1 cubic metre = 1.365 tonnes, for sand, and
  - (ii) 1 cubic metre = 1.632 tonnes, for gravel
- where 1 cubic metre is equal to 1.308 cubic yards.

#### 4. TERMS AND RATES

- (a) Subject to the exemptions as outlined in Section 5 of this Bylaw, the uniform Levy Rate for all Shipments of Aggregate from a Pit within the M.D. shall be Twenty-Five Cents (\$0.25) per tonne of Aggregate and the amount of the Levy for each billing period to be imposed upon an Operator shall be determined by multiplying the number of tonnes of Aggregate, as shown on the Aggregate shipped tonnage roll provided for in Section 3(b) of this Bylaw, by the Levy Rate as specified by this Bylaw.
- (b) An amount owing to the M.D. by an Operator as shown on the Levy notice sent to the Operator shall be paid by the Operator within thirty (30) days of the date of mailing of the Levy notice.
- (c) Collection of the Levy shall be enforced as per the provisions under Parts 10 and 11 of the Municipal Government Act.
- (d) An Operator shall provide the M.D. with written notice of a mailing address to which all notices under this Bylaw and Division 7.1 of Part 10 of the Municipal Government Act may be sent.

## **5. EXEMPTIONS FROM LEVY**

- (a) The following operations shall be exempt from the Community Aggregate Payment Levy:
  - (i) Any Shipment of Aggregate from a Pit owned or leased by the Crown for a use or a project being undertaken by or on behalf of the Crown;
  - (ii) Any Shipment from a Pit owned or leases by a municipality for a use or project that is being undertaken by or on behalf of a municipality;
  - (iii) Any 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) No Levy under this Bylaw shall be imposed by the M.D. on the following Shipments of Aggregate:
  - (i) Any Shipment of Aggregate that is subject to another tax, levy or payment that is established by and payable to the M.D., and
  - (ii) Any Shipment of Aggregate that is required pursuant to a road haul agreement or a development agreement for the construction, repair or maintenance of roads identified in the agreement, that is necessary to provide access to the Pit from which the Aggregate is extracted.
- (c) An Operator shall report all Shipments of Aggregate as provided for in this Bylaw even though one or more of such Shipments may be exempt under this Bylaw from the Levy.

## **6. PENALTIES**

- (a) Any person who fails to comply with any provision of this Bylaw shall be guilty of an offence and liable on summary conviction to a fine of not more than One Thousand (\$1,000.00) Dollars and, in default of payment, to imprisonment for a term not exceeding six (6) months.
- (b) For the purpose of this Part, each failure to file an accurate report within the time periods prescribed in Part 3 shall constitute a separate offence.

## **7. EFFECTIVE DATE**

- (a) This Bylaw shall come into force on January 1<sup>st</sup>, 2008.

READ A FIRST TIME THIS 14<sup>TH</sup> DAY OF MARCH, A.D., 2006

READ A SECOND TIME THIS 12<sup>TH</sup> DAY OF DECEMBER, A.D., 2006

READ A THIRD TIME THIS, 12<sup>TH</sup> DAY OF JUNE A.D., 2007

  
REEVE

  
MUNICIPAL SECRETARY

**MUNICIPAL DISTRICT OF BIGHORN #8  
AGGREGATE PAYMENT LEVY BYLAW**

**SCHEDULE "A"**

**Aggregate Production Report**

**Reporting Period: from \_\_\_\_\_ to \_\_\_\_\_**

**Reporting date \_\_\_\_\_**

**Reported by \_\_\_\_\_**

Name of Aggregate Operator	
Mailing Address of Aggregate Operator	
Location of Aggregate Pit	
Telephone Number	
Fax Number	
E-mail Address	

<b>A: Total Aggregate shipped from this Pit in the reporting period (tonnes).</b>	
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**Shipments exempt from Aggregate Payment Levy**

<b>E1) Total Aggregate 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 in the reporting period (tonnes).</b>	
<b>E2) Total Aggregate Shipments that are subject to another tax, levy or payment established by or payable to the M.D. in the reporting period (tonnes and description of tax, levy or payment).</b>	

**Please complete Sections E3 to E5 if this Pit is**

- a) Owned by the Government of Alberta or a municipality, or
- b) Leased by the Government of Alberta or a municipality from another party



E3) Total Aggregate shipped from this Pit to Government of Alberta projects in the reporting period (tonnes).	
E4) Total Aggregate shipped from this Pit to the M.D. projects in the reporting period (tonnes).	
E5) Total Aggregate shipped from this Pit to projects of other municipalities (other than the M.D.) in the reporting period (tonnes).	
<b>B:</b> Total exempted Shipments [add E1+E2+E3+E4+E5 (tonnes) ]	
<b>Total Shipments subject to Community Aggregate Payment Levy</b> [ Total A minus Total B (tonnes) ]	

Method used to determine weight of Aggregate shipped:

On-site scale

Off-site scale  
Location: \_\_\_\_\_

Estimate  
Describe methodology utilized: \_\_\_\_\_

