

Mackenzie County

Title	Local Improvement Tax Application	Policy No:	FIN018
--------------	--	-------------------	---------------

Purpose

To provide for the implementation of local improvement tax to be assessed in all areas for the installation of improvements such as curb, gutter, pavement and sidewalks, improvements to street lighting structures during a street improvement from rural to urban standard, and new hamlet water and sewer mains installation.

Local improvement tax will be assessed in accordance with Division 7, Local Improvement Tax, of the Municipal Government Act.

DEFINITIONS

For the purpose of this policy the following definition shall apply:

Frontage, Residential means the entire length in meters of the street-facing property line of a lot with an assigned address, excluding a municipal lane or alleyway.

Frontage, Non-Residential means the length in meters of the property line of non-residential use, parallel to and along each legally accessible public street, excluding a municipal lane or alleyway that it borders.

Street improvements are defined as a structural enhancement such as ditch to curb and gutter, and no sidewalk to sidewalk, upgrades to street lighting from wood pole to steel pole structures.

POLICY STATEMENT AND GUIDELINES

Mackenzie County recognizes the need for a local improvement tax to be charged for the installing of new or for the improving of municipal infrastructure in the residential, institutional, industrial and commercial areas within the hamlets. This tax is needed to supplement the annual budget approvals so that all needed improvements can be made in a timely manner.

The specified percentage of total local improvement cost to be assessed to the landowners as defined in this policy. These local improvement costs will then be evenly distributed amongst the benefiting landowners as provided in the Municipal Government Act.

1. The following local improvement tax assessments are to be used:

- a) Thirty (30%) percent of local improvement costs will be assessed to the landowners for street improvement projects initiated by Mackenzie County.
- b) Hundred (100%) percent of local improvement costs will be assessed to the landowners for street improvement projects initiated by petition to Mackenzie County.
- c) While the responsibility for installation of new water and sewer lines lies with a subdivision developer, the County may construct extensions of the existing hamlet water and sewer main lines upon a request from the landowners. Each proposed improvement to replace or extend the existing water and sewer mains will be assessed individually by Council and up to hundred (100%) percent of local improvement costs may be assessed to the landowners. For the areas where large undeveloped land parcels exist within a hamlet, a water and sewer connecting fee may be applicable instead of local improvement. The fees shall be payable upon connection and will be established by a bylaw.

2. Local improvement tax will be charged in accordance with the following:

- a) Charges can be based on:
 - 1) assessment prepared in accordance with MGA, Part 9,
 - 2) each parcel of land,
 - 3) each unit of frontage, or
 - 4) each unit of area.
- b) Frontage for an odd shaped or corner residential lot will be assessed on the average between the front and rear property lines for the local improvement it fronts.
- c) Frontage for a corner non-residential lot:
 - 1) lot with one legal access shall be assessed at 100% on the applicable local improvement that it fronts and shall be assessed at 50% on the applicable local improvement that it does not front but abuts and therefore benefits from;
 - 2) lot with multiple legal accesses shall be assessed at 100% on the applicable local improvement on all sides having a legal access.

	Date	Resolution Number
Approved	19-Jun-01	01-323
Amended	19-Mar-02	02-216
Amended	29-Apr-03	03-250

Amended	22-Mar-05	05-151
Amended	11-Apr-07	07-345
Amended	31-May-11	11-05-468
Amended	24-Apr-13	13-04-292