

**BYLAW NO. 1247-21**  
**BEING A BYLAW OF**  
**MACKENZIE COUNTY**  
(hereinafter referred to as “the Municipality”)  
**IN THE PROVINCE OF ALBERTA**

**This bylaw authorizes the Council of the Municipality the imposition of a levy in respect of all sand and gravel businesses operating in Mackenzie County.**

**WHEREAS**, pursuant to the provisions contained in the Municipal Government Act (Alberta), section 409.1, the Council of the Municipality is authorized 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; and

**WHEREAS**, Alberta Regulation 263/2005 made pursuant to section 409.3 of the said Act specifies that any Bylaw passed pursuant to section 409.1 must contain certain provisions including the maximum levy which may be imposed under the Bylaw; and

**WHEREAS**, the Council of the Municipality has determined that it is in the best interests of the residents of Mackenzie County that a Bylaw be passed pursuant to section 409.1 of the said Act to impose a levy in respect of all sand and gravel businesses operating in the Municipality; and

**NOW, THEREFORE, THE COUNCIL OF THE MUNICIPALITY DULY ASSEMBLED, ENACTS AS FOLLOWS:**

**DEFINITIONS:**

1. In this Bylaw:

- a) “Act” means the Municipal Government Act R.S.A. 2000 c. M-26;
- b) “Aggregate” means sand and gravel or both as found naturally or stockpiled;
- c) “Municipality” means Mackenzie County;
- d) “Crown” means the Crown in the right of Alberta or Canada;
- e) “Levy” means the community Aggregate payment levy as authorized by this Bylaw;
- f) “Operator” means a person engaged in extracting Aggregate for Shipment;

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- g) "Pit" means a location where Aggregate can be, is or has been extracted from its naturally occurring location;
- h) "Shipment" means a quantity of Aggregate hauled from the Pit where it was extracted.

**OPERATOR REPORTING REQUIREMENTS:**

- 2. All Operators in the Municipality shall report all Shipments of Aggregate in tones from any Pit within the boundaries of the Municipality on an annual basis within fourteen (14) days of December 31<sup>st</sup> in each calendar year, such report to be in the form attached as Schedule "A" to this Bylaw.
- 3. The Municipality shall record the Aggregate shipped by each Operator for each quarter on an Aggregate shipped tonnage roll based upon the report or reports filed by each Operator pursuant to section 2 of this Bylaw.
- 4. The Municipality shall send 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 Municipality pursuant to section 3 of this Bylaw within thirty (30) days of December 31<sup>st</sup> in each calendar year.
- 5. In the case of any Operator who shall be unable to provide a measurement of weight for the amount of the Aggregate in any Shipment, the Operator shall use the following conversion rates to record Shipments in tones for the purpose of reporting under section 2 of this Bylaw:
  - a) 1 cubic meter = 1.365 tonnes for sand; and
  - b) 1 cubic meter = 1.632 tonnes for gravel  
where 1 cubic meter is equal to 1.308 cubic yards.

**LEVY RATE, PAYMENT AND COLLECTION OF LEVY:**

- 6. The uniform Levy Rate for all Shipments of Aggregate from Pit within the Municipality shall be \$0.40 per tonne of Aggregate and the amount of the Levy for each quarter to be imposed upon an Operator shall be determined by multiplying the number of tones of Aggregate for each quarter, as shown on the Aggregate shipped tonnage roll provided for in section 3 of this Bylaw, by the Levy Rate as specified by this Bylaw.
- 7. An amount owing to the Municipality by an Operator as shown on the Levy notice sent to the Operator pursuant to section 4 of this Bylaw shall be paid by the Operator within thirty (30) days of the date or mailing of the Levy notice.
- 8. An Operator shall provide the Municipality with written notice of a mailing address to which all notices under this Bylaw and Division of Part 10 of the Act may be sent.

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**EXEMPTIONS FROM LEVY:**

9. No Levy under this Bylaw shall be imposed by the County on the following Shipments of Aggregate:
- 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 a project that is being undertaken by or on behalf of a municipality;
  - c) A Shipment from a Pit owned or leased by the Crown of a municipality for a use or a project that is being undertaken by or on behalf of the Crown of a municipality; and
  - d) A Shipment which is required pursuant to a road haul agreement or a development agreement for the construction, repair or maintenance of a road or roads described in the said agreement that is necessary to provide access to the Pit from which the Aggregate is extracted.
10. 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.

**PENALTIES:**

11. Any person who fails to comply with any provisions of this Bylaw shall be guilty of an offence and liable on summary conviction to a fine of One Thousand (\$1,000) Dollars.

**EFFECTIVE DATE:**

12. This bylaw shall become effective on the date on which this Bylaw is passed pursuant to the Act.

READ a first time this 7<sup>th</sup> day of December, 2021.

READ a second time this 7<sup>th</sup> day of December, 2021.

READ a third time and finally passed this 7<sup>th</sup> day of December, 2021.

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(original signed)

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Josh Knelsen  
Reeve

(original signed)

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Byron Peters  
Interim Chief Administrative Officer

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**Mackenzie County**  
Schedule "A"

**SAND AND GRAVEL SHIPMENTS QUARTERLY REPORT**

This report must be received by the Municipality within fourteen (14) days from the last day of the reporting period each year.

Name of Operator	
Mailing Address of Operator	
Telephone Number	
Fax Number	
E-mail Address	

Location of Sand/Gravel Pit	
Reporting Period (enter quarter)	

Name of Owner of Parcel where Pit is located	
Mailing Address of Owner of Parcel	
Telephone Number	
Fax Number	
E-mail Address	

<b>Total sand and gravel that you shipped from this pit in the reporting period (tonnes)</b>	
<b>TOTAL A</b>	

Shipments exempt from Community Aggregate Payment Levy	
E1) 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)	

Please complete sections E2 to E4 only if this pit is:

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

E2) Total sand and gravel that you shipped from this pit to Government of Alberta projects in the reporting periods (tonnes)	
E3) Total sand and gravel that you shipped from this pit to the Municipal District projects in the reporting period (tonnes)	
E4) Total sand and gravel that you shipped from this pit to projects of other municipalities (excluding the Municipal District) in the reporting period (tonnes)	

<b>Total Exempted Shipments [Add E1+E2+E3+E4] (tonnes)</b>	
<b>TOTAL B</b>	-

The Shipments subject to Community Aggregate Payment Levy	
<b>TOTAL A minus TOTAL B</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 meter = 1.365 tonnes, for sand

1 cubic meter = 1.632 tonnes, for gravel where 1 cubic meter = 1.308 cubic yards

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