PARKLAND COUNTY PROVINCE OF ALBERTA

BYLAW NO. 2015-35

BEING A BYLAW OF PARKLAND COUNTY TO PROVIDE FOR THE IMPOSITION OF A TAX ON THE LICENSEE FOR THE DRILLING OF ANY WELL FOR WHICH A LICENSE IS REQUIRED UNDER THE OIL AND GAS CONSERVATION ACT OR IN THE SERVICING OF A GAS OR OIL WELL

WHEREAS Section 388 of the *Municipal Government Act* allows for a council to pass a well drilling equipment tax bylaw which authorizes the council to impose a tax in respect of equipment used to drill a well for which a license is required under the *Oil and Gas Conservation Act*; and

WHEREAS under the provisions of Section 389 of the *Municipal Government Act*, RSA 2000, Chapter M-26, and amendments thereto, and to regulations published pursuant to Section 390 of the *Municipal Government Act*;

NOW THEREFORE Council of Parkland County, in regular meeting duly assembled, hereby enacts the following:

- 1. This bylaw shall be known as the "Well Drilling Equipment Tax Bylaw".
- 2. The Chief Administrative Officer is hereby authorized and required to levy on persons who are in legal possession of a license for the drilling of any well for which a license is required under the *Oil and Gas Conservation Act*.
- 3. A tax imposed pursuant to this bylaw shall be computed in accordance with the rates set out in Alberta Regulation 218/2014, and amendments thereto, and shall become due and payable upon cessation of the drilling or servicing operation.
- 4. If a tax imposed pursuant to this bylaw remains unpaid for a period of thirty (30) days, the Chief Administrative Officer, or their delegate, may recover the tax with any applicable costs by issuing a distress warrant pursuant to Section 439(1) of the *Municipal Government Act*.

ENACTMENT/TRANSITION

- 5. Should any provision of this bylaw be deemed invalid then such invalid provision will be severed from this bylaw and such severance will not affect the validity of the remaining portions of this bylaw, except to the extent necessary to give effect to such severance.
- 6. Bylaw No. 11-2008 is hereby repealed in its entirety.
- This bylaw shall come into force and take effect on the day of the third and final reading thereof.

READ A FIRST TIME this 24th day of November, 2015.

READ A SECOND TIME this 24th day of November, 2015.

READ A THIRD TIME and finally passed this 24th day of November, 2015.

Manager, Legislative and Administrative

Services