



ADMINISTRATIVE PROCEDURE P-455

Off-Site Levies Assessment, Collection and Disbursement

PREPARED BY:	Planning and Development Services	LLS REVIEW DATE:	April 28, 2026
EFFECTIVE DATE:	[Date approved by CAO]	APPROVALS:	
PREVIOUS REVISION DATE:		DIRECTOR/MANAGER:	_____
REFERENCES:	<i>Municipal Government Act</i> Off-Site Levies Bylaw 2026-23 Off-Site Infrastructure Levies Policy C-455 Land Use Bylaw 2025-12	GENERAL MANAGER:	_____
		CAO:	_____
		FUNCTION:	Planning and Development Services

1. PURPOSE

This Procedure supports Off-site Levies Policy C-455 and will guide Parkland County as to when to assess levies to Developers, when levy amounts are payable, and when and how Developer front-end Construction Costs will be reimbursed.

2. LEGISLATIVE AUTHORITY

Section 648(1.1) of the *Municipal Government Act, RSA 2000 C M-26*, authorizes the County to provide for the imposition and payment of Off-Site levies in respect of land that is to be developed or subdivided.

3. SCOPE

This Procedure applies to all lands to be developed or subdivided that are located within the Acheson Industrial Area Structure Plan, the Big Lake Area Structure Plan, and the Fifth Meridian Area Structure Plan areas.

4. DEFINITIONS

4.1 For the purpose of this Procedure:

- a. **"Benefitting Areas"** means the geographic areas within Parkland County identified in Schedules "A" and "B" of the Off-Site Levies Bylaw 2026-23, within which Development directly or indirectly benefits, or is reasonably anticipated to benefit, based on the applicable Of-Site Levies Report, from one or more Off-Site Infrastructure Facilities.

- b. **"Chief Administrative Officer" or "CAO"** means the Chief Administrative Officer of Parkland County, or designate.
- c. **"Construction Completion Certificate"** means a certificate issued by the County confirming that Municipal Improvements have been constructed and installed by the Developer to the satisfaction of the County.
- d. **"Construction Cost"** means the estimated or actual capital cost of the design, construction, installation, or expansion of an Off-Site Infrastructure Facility, including:
 - i. engineering and administrative costs directly attributable to the Facility; and
 - ii. a contingency allowance equal to ten percent (10%) of the applicable Construction Cost; and
 - iii. interest incurred by the County for the design and/or construction of any Facility financed in whole or in part by the County.
- e. **"Council"** means the municipal Council of Parkland County.
- f. **"County"** means the municipality of Parkland County in the Province of Alberta.
- g. **"Developer"** means an individual, corporation, or other legal entity that enters into a Development Agreement with the County.
- h. **"Development"** means "Development" as defined in the *Municipal Government Act*, RSA 2000 c M-26.
- i. **"Development Agreement"** means a legally binding contract between the County and a developer or applicant for the purposes of:
 - i. ensuring that public infrastructure is constructed in accordance with the County's Engineering Design Standards and accepted engineering and construction practices; and
 - ii. providing for the payment of fees and Off-Site Levies, and the receipt of recoveries where applicable
- j. **"Development Permit"** means a permit issued under Parkland County's Land Use Bylaw 2025-12 authorizing Development.
- k. **"Director"** means the County's Director of Planning and Development Services or designate.
- l. **"Municipal Government Act" or "MGA"** means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time.
- m. **"Municipal Improvements"** means all works, infrastructure, or facilities required by the County to be constructed, installed, or upgraded under a Development Agreement, including all appurtenances thereto.
- n. **"Off-Site Infrastructure Facility" or "Facility"** means any road, water, sanitary sewer, or storm drainage facility identified in Schedules "C", "D", "E", or "F" of the Off-Site Levies Bylaw.

Commented [DC1]: This definition is different from Bylaw 2026-23. Which one would you prefer to use?

Commented [JW2R1]: Yes, they should be consistent. I changed this definition to match the one in the bylaw.

- o. **"Off-Site Levies Bylaw"** means the bylaw enacted by Council to provide for the imposition and collection Off-Site levies in the County, being Bylaw No. 2026-23, as amended from time to time.
- p. **"Off-Site Levy"** means a levy imposed pursuant to the Off-Site Levies Bylaw 2026-23 in accordance with section 648 of the MGA.
- q. **"Subdivision"** means "Subdivision" as defined in the MGA.

5. STANDARDS

- 5.1 In accordance with the Off-Site Levies Bylaw 2026-23, an Off-Site levy may be imposed as a condition of a Development Permit or Subdivision pursuant to sections 650 or 655 of the MGA, respectively, to pay for Off-Site Infrastructure Facilities.
- 5.2 The requirement for payment of Off-Site Levies will not be triggered:
 - a. For temporary land uses where a proposed structure or structures will not be used beyond one (1) year;
 - b. For alterations of a residential or non-residential structure that does not change the use and size of the structure;
 - c. For demolition or removal of a structure;
 - d. For ancillary improvements, including, but not limited, to decks, sheds, garages, fences, walls, berms and signs;
 - e. For non-residential farming structures such as barns, silos and other ancillary Development for agricultural use;
 - f. Subdivision of agricultural land to create a single residential site;
 - g. For block shell Subdivisions in which all newly subdivided parcels equal or exceed 16 hectares in size where further Subdivision is expected prior to Development; and
 - h. For enlargement of existing commercial or industrial buildings, or outdoor storage area where the single or cumulative enlargement does not exceed 125% of the size of the original building.
- 5.3 Subject to section 5.4, all Off-Site Levies shall be paid upon execution of the Development Agreement.
- 5.4 If the total amount of Off-Site Levies is equal to or exceeds \$500,000, the payment of Off-Site Levies may be paid by installments or staged over time at the sole discretion of the CAO, provided that:
 - a. The Developers pays at least 25% of the total Off-Site Levies owing upon execution of the Development Agreement; and
 - b. Any unpaid levies are fully secured in the Development Agreement in a form acceptable to the County;

- c. Interest will be applied to any unpaid Off-Site Levy amounts at the rate specified in the Development Agreement;
 - d. The payment of instalments shall be clearly set out in the terms and conditions of the Development Agreement; and
 - e. The full amount of the Off-Site Levies is fully paid within three (3) years of the date of execution of the Development Agreement.
- 5.5 Pursuant to section 5.4, where Off-Site Levies are to be paid by instalment, the Developer may choose to pay the Off-Site Levies earlier than the established repayment dates.
- 5.6 Where the payment of Off-Site Levies is deferred to a future triggering event identified in the Development Agreement, the amount payable shall be calculated based on the Off-Site Levy rates in effect at the time of the triggering event.
- 5.7 When a Developer has constructed or paid for the construction of all or a portion of any Off-Site Infrastructure Facility, the Developer shall be entitled to off-set those Construction Costs against any Off-Site Levies owing for that same type of facility. The entitlement and calculation of any levy credit shall be set out in the terms and conditions of the Development Agreement.
- 5.8 When a Developer has constructed or paid for the construction of all or a portion of any Off-Site Infrastructure Facility and such contribution exceeds the Off-Site Levies owing for that type of facility, the Developer shall be reimbursed for such amount in accordance with methodology set out in Schedule "1".
6. **RESPONSIBILITIES**
- 6.1 The Planning and Development Services Department is responsible for:
- a. monitoring and reviewing this Procedure; and
 - b. administering the collection, tracking, and disbursement of all Off-Site Levies.
7. **ENACTMENT**
- 7.1 This Procedure, P-455 Off-Site Levies Assessment, Collection and Disbursement, replaces C-PD05-P1 Off-Site Levies Assessment and Collection Procedure.

ATTACHMENTS

"Schedule 1" Disbursement of Off-Site Levies

DRAFT

"SCHEDULE 1"**DISBURSEMENT OF OFF-SITE LEVIES**

Off-Site Levies Collected will be disbursed in accordance with the following guidelines in this Schedule:

1. If a Developer has front-ended and constructed an Off-Site Infrastructure Facility for which the costs exceed that Developer's net proportionate share (Off-Site Levy as defined in the Off-Site Levies Bylaw 2026-23), the excess amount is that Developer's "Over-Expenditure", for which the Developer is entitled to recover from the Developers of other benefitting properties that will develop or subdivide in the future.
2. Notwithstanding section 1 above, a Developer constructing an Off-Site Infrastructure Facility shall not be entitled to recover over-expenditures for that Facility until after a Construction Completion Certification (CCC) has been issued for that Facility. Any amounts collected from Developers of other benefitting properties that would be owing to the Developer will be held by the County until after a CCC has been issued. If, however, the application and issuance of a CCC is delayed beyond a reasonable period, in the opinion of the Director, any Off-Site Levies Collected by the County for that Facility may be disbursed to other Developers carrying over-expenditures for that type of infrastructure within the same Benefitting Area.
3. When a Developer is carrying an Over-Expenditure of \$25,000 or less for a specific Facility, that Over-Expenditure should be fully paid out by the next Off-Site Levy to be collected in the same Benefitting Area for that type of infrastructure.
4. Subject to section 2 and 3 above, an Off-Site Levy collected from a future Subdivision or Development for a Facility of the same type of infrastructure in the same Benefitting Area shall be proportionally disbursed to all Developers carrying Over-Expenditures for that type of infrastructure based on a ratio of the amount of Over-Expenditures being carried by each Developer for each project to the total amount of Over-Expenditures being carried by all Developers for that type of infrastructure. The following example demonstrates the methodology.

Example:

Three (3) Developers are carrying Over-Expenditures for different sanitary sewer facilities in the same Benefitting Area.

Developer A's Over-Expenditure = \$20,000
 Developer B's Over-Expenditure = \$50,000 (1st project)
 Developer B's Over-Expenditure = \$100,000 (2nd project)
 Developer C's Over-Expenditure = \$130,000
 Total Over-Expenditures = \$300,000

A Developer of a future Subdivision is required to pay \$160,000 in Off-Site Levies for sanitary sewer facilities in the same Benefiting Area.

Developer A's recovery = \$20,000 (leaving \$140,000 to be disbursed to the other Developers)

Developer B's recovery = $(\$50,000/\$280,000) \times \$140,000 = \$25,000$ (1st project)

Developer B's recovery = $(\$100,000/\$280,000) \times \$140,000 = \$50,000$ (2nd project)

Developer C's recovery = $(\$130,000/\$280,000) \times \$140,000 = \$65,000$

Total Disbursement = \$160,000

5. Off-Site Levy payments received by the County shall be disbursed within sixty (60) days of being received unless such period is extended by the CAO.
6. Notwithstanding section 5 above, if a Developer has signed a Development Agreement requiring construction of an Off-Site Infrastructure Facility for which the estimated Construction Cost is less than the Off-Site Levy for that type of infrastructure, that Developer shall off-set the Construction Cost against the Off-Site Levy, and pay the difference prior to the "conditions precedent" date in the Development Agreement. All or a portion of the Off-Site Levies collected may be held and not disbursed until the Developer has completed construction and as-built costs have been provided and accepted by the County. This will ensure that resources are available to refund the Developer for any over-payment that might have otherwise been off-set. If, however, completion of construction, or provision and acceptance of as-built cost, are delayed beyond a reasonable period, in the opinion of the Director, the Off-Site Levies Collected by the County will be disbursed, and the Developer will incur an Over-Expenditure for any over-payment that might have occurred.