

**BY-LAW 31-95**  
**"Local Improvement Tax and Internal Borrowing By-law"**  
**OF PARKLAND COUNTY**  
**IN THE PROVINCE OF ALBERTA**

**A BY-LAW TO AUTHORIZE THE COUNCIL OF  
PARKLAND COUNTY TO PROCEED WITH AND  
INCUR AN INDEBTEDNESS ON BEHALF OF THE SAID  
COUNTY FOR THE PURPOSE OF THE  
CONSTRUCTION OF A SEWER COLLECTION  
SYSTEM AND TO CARRY OUT A LOCAL  
IMPROVEMENT WITHIN THE ACHESON  
INDUSTRIAL PARK IN THE S1/2 04 AND THE SE 05-53-  
26-W4M AND A TRUNK SEWER THROUGH NW 04, NE  
05, W1/2 08, 09 AND 17-53-26-W4M.**

**WHEREAS** it is deemed expedient and proper pursuant to the provisions of sections 251, 397, and 398 of the Municipal Government Act, S.A., 1994 c.M-26.1, that Council shall issue a by-law to authorize the financing, undertaking, and completing of a Sewer Collection System within the Acheson Industrial Park in the S1/2 04 and the SE 05-53-26-W4M, and a Trunk Sewer through NW 04, NE 05, W1/2 08, 09 AND 17-53-26-W4M (hereinafter referred to as "the Project"); and

**WHEREAS** plans, specifications, and estimates for such work have been obtained by the Director of Transportation and Utilities for the County from UMA Engineering Ltd., whereby the estimated total cost of the Project is Three Million Seventeen Thousand Eight Hundred and Ninety-eight Dollars (\$3,017,898), the said sum being funded by:

1. One Million Seven Thousand Eight Hundred and Twenty-one Dollars and Sixty-eight Cents (\$1,007,821.68) local improvement tax,
2. Eight Hundred and Fourteen Thousand One Hundred and Seventy-one Dollars and Fifty Cents (\$814,171.50) internal borrowing, and
3. One Million One Hundred and Ninety-five Thousand Nine Hundred and Four Dollars and Eighty Cents (\$1,195,904.80) Federally and Provincially funded through the National Infrastructure Program.

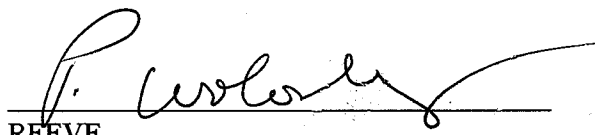
**WHEREAS** the said indebtedness for the local improvement tax is to be repaid in twenty (20) years; and

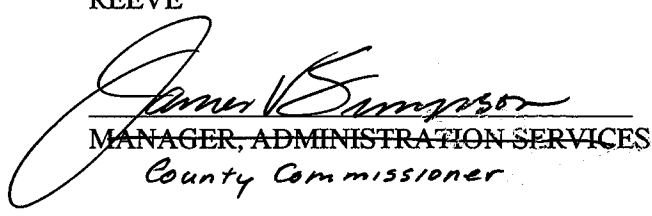
**WHEREAS** the estimated lifetime of the Project is thirty (30) years and the Project will serve one hundred and twenty four (124) lots plus 3 sections of industrial lands; and

**WHEREAS** pursuant to the provisions of section 396 (1) of the Municipal Government Act S.A., 1994, as amended, Council has given proper notice of its intention to undertake and complete the construction of the Project, the costs thereof to be assessed against owners in accordance with the attached Schedule "A" and no sufficiently signed and valid petition against the said proposal has been received by the Council;

NOW THEREFORE, THE COUNCIL OF PARKLAND COUNTY IN COUNCIL  
DULY ASSEMBLED ENACTS AS FOLLOWS:

1. Parkland County is hereby empowered and authorized to enter into contracts for the purpose of the construction and erection of a Sewer Collection System within the Acheson Industrial Park in the S1/2 04 and the SE 05-53-26-W4M and a Trunk Sewer through NW 04, NE 05, W1/2 08, 09 AND 17-53-26-W4M as may be necessary.
2. That for the purpose aforesaid, the sum of Eight Hundred and Fourteen Thousand One Hundred and Seventy-one Dollars and Fifty Cents (\$814,171.50) be funded by Parkland County from reserves and other funds of the County, and that an additional amount of One Million Seven Thousand Eight Hundred and Twenty-one Dollars and Sixty-eight Cents (\$1,007,821.68) is to be collected by way of a local improvement tax as herein provided in attached Schedule "A".
3. There shall be raised in one year for the payment of the owners' portion of the costs by local improvement tax under the Municipal Government Act S.A., 1994, the respective sum shown as yearly payments on Schedule "A" hereto attached, and there is hereby imposed on all lands benefitting on that portion of the streets or places whereon the said improvements are to be laid, a local improvement tax sufficient to cover the owners' portion of the cost of the said work and interest hereon payable at the unit rate or rates set-forth in Schedule "A". The said local improvement tax shall be in addition to all other rates and taxes.
4. That this By-law shall take effect on the day of its final passing thereof.  
Read a first time this 25th day of July, A.D., 1995.  
Read a second time this 25th day of July, A.D., 1995.  
Read a third time this 25th day of July, A.D., 1995, and finally passed.

  
REEVE

  
MANAGER, ADMINISTRATION SERVICES  
County Commissioner

**COUNTY OF PARKLAND ACHESON INDUSTRIAL SEWER SYSTEM  
LOT TAX SUMMARY**

**TAX CRITERIA:**

**BASED ON LOCAL IMPROVEMENT COST OF - \$985,571.85**

| ASSESSMENT CATEGORY | TITLE<br>RANGE | AREA<br>(ha.) | AREA ASSESSMENT VALUE |                  |             |                               | AVERAGE CATEGORY<br>COST/ha. |
|---------------------|----------------|---------------|-----------------------|------------------|-------------|-------------------------------|------------------------------|
|                     |                |               | CASH<br>(1)           | PAYMENT<br>RANGE | TERM<br>(1) | PAYMENT<br>(20 YRS. @ 9 1/2%) |                              |
| 1                   | 0              | 0.2           | \$1,538               |                  |             | \$174.57                      | \$15,384                     |
| 2                   | 0.201          | 1.2           | \$3,077               | - \$7,848        |             | \$348.13                      | \$7,796                      |
| 3                   | 1.201          | 1.5           | \$7,848               | - \$10,258       |             | \$890.29                      | \$6,702                      |
| 4                   | 1.501          | 2.0           | \$10,258              | - \$19,230       |             | \$1,183.78                    | \$6,708                      |
| 5                   | 2.001          | 2.5           | \$13,230              | - \$15,384       |             | \$1,501.38                    | \$6,557                      |
| 6                   | 2.501          | 5.0           | \$15,384              | - \$25,639       |             | \$1,745.87                    | \$5,469                      |
| 7                   | 5.001          | 10.0          | \$25,639              | - \$38,459       |             | \$2,909.48                    | \$4,279                      |
| 8                   | 10.001         | 20.0          | \$2,583               | /(ha.)           |             | \$283.17                      | /(ha.)                       |

| Name                                           | Lot No. | Block No. | Title<br>Lot Area<br>(ha) | Lot Tax      |                 | Service Connection |                       |
|------------------------------------------------|---------|-----------|---------------------------|--------------|-----------------|--------------------|-----------------------|
|                                                |         |           |                           | Category     | Term Payment    | To Property        | Line Only             |
|                                                |         |           |                           | Cash Payment | 20 yrs @ 9 1/2% | Cash Payment       | Term Payment          |
| 0628204 Manitoba Ltd./Haskett Property Inc.    | 27      | 1         | 0.465                     | \$4,338.88   | \$492.14        | \$2,245            | \$254.76              |
|                                                | 28      | 1         | 0.465                     | \$4,338.88   | \$492.14        | \$2,245            | \$254.76              |
| 104 Street Building Ltd.                       | 3       | 5         | 0.732                     | \$5,611.53   | \$838.78        |                    |                       |
| 251478 Alberta Ltd.                            | 7       | 6         | 1.319                     | \$8,796.74   | \$998.23        |                    |                       |
|                                                | 8       | 6         | 1.319                     | \$8,796.74   | \$998.23        | \$2,245            | \$254.76              |
| 294031 Alberta Ltd./Silver Mechanical Services | 13      | 6         | 1.040                     | \$7,081.82   | \$806.82        | \$2,245            | \$254.76              |
| 338287 Alberta Ltd.                            | 1       | 1         | 2.078                     | \$19,553.54  | \$1,538.01      |                    | Low Pressure Required |
| 361053 Alberta Ltd.                            | 5A      | 2         | 1.480                     | \$9,933.27   | \$1,127.19      |                    |                       |
| 368128 Alberta Ltd.                            | 6       | 1         | 1.821                     | \$12,182.08  | \$1,380.21      | \$2,245            | \$254.76              |
| 392481 Alberta Inc.                            | 3       | 1         | 2.032                     | \$13,383.84  | \$1,516.48      |                    |                       |
|                                                | 4       | 1         | 1.769                     | \$11,853.03  | \$1,345.04      |                    |                       |
| 392481 Alberta Inc.                            | 11      | 1         | 1.744                     | \$11,704.03  | \$1,328.13      |                    |                       |

|                                     |      |                              |        |             |            |         |          |
|-------------------------------------|------|------------------------------|--------|-------------|------------|---------|----------|
| 392461 Alberta Inc.<br>(See Note 1) | -    | Porton Title<br>#912-307-400 | 7.095  | \$31,009.16 | \$3,518.82 |         |          |
| 398496 Alberta Ltd.                 | 14A  | 4                            | 1.133  | \$7,525.77  | \$854.00   | \$2,245 | \$254.76 |
| 401952 Alberta Ltd.                 | 30   | 1                            | 0.576  | \$4,876.38  | \$553.36   | \$2,245 | \$254.76 |
| 513473 Alberta Ltd.                 | 16   | 4                            | 0.582  | \$4,895.48  | \$555.52   |         |          |
| Abcomp Holdings Ltd.                | 10   | 1                            | 1.570  | \$10,666.95 | \$1,210.45 | \$2,245 | \$254.76 |
| Acheson Park Water Corp             | 16   | 1                            | 0.388  | \$3,969.38  | \$450.43   | \$2,245 | \$254.76 |
| Arrow-West Industries Ltd.          | 22   | 1                            | 1.380  | \$9,288.43  | \$1,054.02 | \$2,245 | \$254.76 |
|                                     | 23   | 1                            | 1.340  | \$9,866.01  | \$1,817.43 |         |          |
| B D K Properties Ltd.               | 7    | 1                            | 1.238  | \$8,143.84  | \$924.14   |         |          |
| B D K Properties Ltd.               | R9   | 1                            | 2.710  | \$16,241.26 | \$1,843.00 | \$2,245 | \$254.76 |
| Benpetryan Investments Ltd.         | 13   | 2                            | 0.930  | \$9,556.71  | \$744.03   | \$2,245 | \$254.76 |
| Blaine-Ardie Holdings Ltd.          | 2    | 5                            | 0.901  | \$5,840.81  | \$874.15   | \$2,245 | \$254.76 |
| Bombini, Guido                      | 17   | 4                            | 0.592  | \$4,800.00  | \$544.88   | \$2,245 | \$254.76 |
| Bombini, Luigi/Guido                | 1    | 4                            | 0.853  | \$6,189.14  | \$702.32   |         |          |
| Braidner Construction Ltd.          | 2    | 2                            | 2.023  | \$13,324.79 | \$1,512.05 | \$2,245 | \$254.76 |
| Buhler John Corporation             | 12   | 1                            | 0.809  | \$5,979.10  | \$876.49   | \$2,245 | \$254.76 |
| Canadian National Railways          | 3    | 762078086<br>(Title Nos.)    | 2.428  | \$15,072.78 | \$1,710.41 | \$2,245 | \$254.76 |
|                                     | -    | 762013445                    | 10.320 | \$49,912.98 | \$5,683.96 | \$2,245 | \$254.76 |
| County of Parkland No. 31           | R6   | 2                            | 0.157  | \$1,538.35  | \$174.57   |         |          |
|                                     | 6PUL | 2                            | 1.984  | \$13,134.48 | \$1,480.46 |         |          |
|                                     | 7U   | 2                            |        | \$0.00      | \$0.00     |         |          |
| County of Parkland No. 31           | R3   | 1                            | 3.929  | \$21,243.93 | \$2,410.89 |         |          |
| County of Parkland No. 31           | R4   | 1                            | 1.197  | \$7,831.26  | \$888.67   | \$2,245 | \$254.76 |
|                                     | R5   | 3                            | 1.707  | \$11,483.50 | \$1,303.11 | \$2,245 | \$254.76 |
| County of Parkland No. 31           | 6    | 3                            | 0.141  | \$1,538.35  | \$174.57   |         |          |
| County of Parkland No. 31           | 6    | 1                            | 0.202  | \$3,081.48  | \$349.68   |         |          |
| County of Parkland No. 31           | R1   | 1                            | 0.125  | \$1,538.35  | \$174.57   |         |          |
|                                     | R2   | 1                            | 0.308  | \$3,563.62  | \$404.39   |         |          |
| County of Parkland No. 31           | 9    | 4                            | 0.157  | \$1,538.35  | \$174.57   |         |          |
| County of Parkland No. 31           | R1   | 2                            | 0.149  | \$1,538.35  | \$174.57   |         |          |
| County of Parkland No. 31           | R15  | 6                            | 4.099  | \$21,941.60 | \$2,488.86 |         |          |

|                                              |     |   |       |             |            |         |          |
|----------------------------------------------|-----|---|-------|-------------|------------|---------|----------|
| D & H Concrete Services Ltd.                 | 10  | 2 | 0.477 | \$4,394.24  | \$498.64   | \$2,245 | \$254.76 |
| D & H Concrete Services Ltd.                 | 19A | 2 | 0.574 | \$4,857.29  | \$551.19   |         |          |
| Demkiw, Wayne M. and Carol M.                | 5   | 4 | 0.574 | \$4,857.29  | \$551.19   | \$2,245 | \$254.76 |
| Dick's Welding and Contracting Ltd.          | 7   | 3 | 0.679 | \$5,358.52  | \$608.07   | \$2,245 | \$254.76 |
| Ellis Building Ltd.                          | 1-2 | 3 | 1.695 | \$11,411.97 | \$1,294.99 | \$2,245 | \$254.76 |
| Ellis Park Developments Ltd.                 | 2   | 2 | 0.633 | \$6,093.67  | \$691.49   |         |          |
| Ellis Park Developments Ltd.                 | 9   | 1 | 1.590 | \$10,788.15 | \$1,223.98 |         |          |
| Ellis Park Developments Ltd.                 | 32  | 1 | 0.802 | \$4,990.95  | \$568.36   |         |          |
| Ellis Park Developments Ltd.                 | 10  | 2 | 1.173 | \$7,716.71  | \$875.67   |         |          |
| Ellis Park Developments Ltd.                 | 19  | 1 | 1.230 | \$8,078.36  | \$916.62   |         |          |
| Ellis Park Developments Ltd.                 | 26  | 1 | 1.430 | \$9,891.46  | \$1,099.75 |         |          |
| Ellis Park Developments Ltd.                 | 2A  | 6 | 1.201 | \$7,845.60  | \$890.29   |         |          |
|                                              | 3A  | 6 | 0.678 | \$6,308.48  | \$715.67   |         |          |
|                                              | 4A  | 6 | 0.678 | \$6,308.48  | \$715.67   |         |          |
| Ellis Park Developments Ltd.                 | 24  | 1 | 1.360 | \$9,127.22  | \$1,035.73 |         |          |
| Ellis Park Developments Ltd.                 | 11  | 6 | 1.060 | \$7,177.29  | \$814.46   |         |          |
| Ellis Park Developments Ltd.                 | 21  | 1 | 1.660 | \$11,203.37 | \$1,271.32 |         |          |
| Ellis Park Family Holdings Ltd.              | 9   | 3 | 0.744 | \$5,688.81  | \$643.28   |         |          |
|                                              | 10  | 3 | 0.772 | \$5,802.47  | \$658.45   |         |          |
|                                              | 11  | 3 | 0.793 | \$5,902.72  | \$669.62   | \$2,245 | \$254.76 |
| Ellis Park Family Holdings Ltd.              | 3   | 3 | 0.809 | \$5,979.10  | \$676.49   |         |          |
|                                              | 4   | 3 | 0.809 | \$5,979.10  | \$676.49   |         |          |
| Ellis Park Family Holdings Ltd.              | 3A  | 2 | 0.896 | \$6,346.67  | \$720.20   |         |          |
|                                              | 4A  | 2 | 0.896 | \$6,346.67  | \$720.20   |         |          |
| Ellis Park Family Holdings Ltd.              | 8   | 3 | 0.760 | \$5,745.18  | \$651.95   |         |          |
| Ellis Park Family Holdings Ltd.              | 13  | 3 | 0.752 | \$5,707.06  | \$647.61   |         |          |
| Ellis Park Family Holdings Ltd.              | 14  | 3 | 0.845 | \$6,150.95  | \$697.99   |         |          |
| Expocrete Concrete Products Ltd.             | 5   | 2 | 4.007 | \$21,564.94 | \$2,447.02 |         |          |
| Fareydoun-Nezhad, Banoo I. and Derakhshan M. | 1   | 5 | 1.027 | \$7,019.78  | \$799.58   |         |          |
| Ford New Holland Inc.                        | 14  | 2 | 0.890 | \$6,365.77  | \$722.37   | \$2,245 | \$254.76 |
| Ford New Holland Inc.                        | 1A  | 2 | 0.890 | \$6,365.77  | \$722.37   |         |          |
| Fraser, Bros. Roofing/Fred Thiessen          | 5   | 1 | 0.769 | \$5,893.63  | \$667.65   | \$2,245 | \$254.76 |
| Fred Thiessen Construction Ltd.              | 7   | 1 | 1.480 | \$9,933.27  | \$1,127.19 | \$2,245 | \$254.76 |
| Fulton Road Building Ltd.                    | 7   | 5 | 0.975 | \$8,771.53  | \$768.41   | \$2,245 | \$254.76 |
| Gangl, Robert and Beverly                    | 9A  | 2 | 0.867 | \$8,733.34  | \$764.08   |         |          |

|                                                  |      |   |       |             |            |         |          |
|--------------------------------------------------|------|---|-------|-------------|------------|---------|----------|
| Gifford, David E.                                | 12   | 3 | 0.752 | \$5,707.17  | \$647.63   |         |          |
| Gordon Gent Holdings Ltd.                        | 21A  | 2 | 0.845 | \$6,151.14  | \$698.01   |         |          |
| Green, Paul-Reliable Tube                        | 4    | 5 | 0.809 | \$5,979.28  | \$678.51   | \$2,245 | \$254.76 |
| Green, Roger                                     | 8    | 5 | 0.875 | \$6,771.73  | \$768.43   | \$2,245 | \$254.76 |
|                                                  | 9    | 5 | 0.975 | \$6,771.73  | \$768.43   |         |          |
| Hammer Equipment Sales Ltd.                      | 6    | 6 | 1.319 | \$8,797.01  | \$898.28   | \$2,245 | \$254.76 |
| Hammer Equipment Sales Ltd.                      | 5A   | 6 | 0.878 | \$6,308.67  | \$715.89   |         |          |
| Harris Steel Group Inc.                          | 4    | 2 | 1.880 | \$12,514.99 | \$1,420.16 | \$2,245 | \$254.76 |
| Haugen, Arnold C. and Carole J.                  | 6A   | 2 | 1.400 | \$9,449.93  | \$1,072.35 | \$2,245 | \$254.76 |
| Hialta Well Servicing Ltd.                       | 6    | 4 | 0.582 | \$4,895.62  | \$555.54   |         |          |
|                                                  | 7    | 4 | 0.647 | \$5,205.92  | \$590.75   | \$2,245 | \$254.76 |
| Highway Equipment Sales Ltd.                     | 11   | 1 | 0.764 | \$5,764.46  | \$654.13   | \$2,245 | \$254.76 |
| J & F Holdings Ltd.                              | 15   | 1 | 0.368 | \$3,874.03  | \$439.61   | \$2,245 | \$254.76 |
| Midwest Pipeline Rentals Inc.                    | 10   | 1 | 2.560 | \$15,826.14 | \$1,773.20 | \$2,245 | \$254.76 |
| Mike Myshak Management Ltd.                      | 11   | 4 | 0.951 | \$8,857.16  | \$755.43   |         |          |
| Mike Myshak Management Ltd.                      | 12   | 4 | 0.926 | \$8,537.82  | \$741.88   |         |          |
| Mike Myshak Management Ltd.                      | 13   | 4 | 0.922 | \$8,516.72  | \$739.72   |         |          |
| Milu Holdings Ltd./408004 Alberta Ltd.           | 5    | 5 | 1.000 | \$8,891.08  | \$781.98   |         |          |
|                                                  | 6    | 5 | 0.975 | \$6,771.73  | \$768.43   | \$2,245 | \$254.76 |
| Northern Reforestation Ltd.                      | 3    | 4 | 0.874 | \$8,289.58  | \$713.72   |         |          |
| Northern Reforestation Ltd./Mike Artym           | 17   | 2 | 0.477 | \$4,394.37  | \$498.86   |         |          |
| Northwestern Utilities Ltd.                      | PT11 |   | 0.008 | \$1,538.40  | \$174.57   |         |          |
| Northwestern Utilities Ltd.                      | 016A | 1 | 0.024 | \$1,538.40  | \$174.57   |         |          |
| Pacific Northern Rail Cont.                      | 10   | 4 | 0.934 | \$6,576.01  | \$746.22   |         |          |
| Parkland Auto Wreckers Ltd.                      | 31   | 1 | 0.598 | \$4,972.00  | \$584.21   | \$2,245 | \$254.76 |
| Parkview Lease and Auto Sales                    | 29   | 1 | 0.584 | \$4,952.01  | \$582.04   | \$2,245 | \$254.76 |
| Petrifond Midwest Ltd.                           | 3    | 2 | 1.906 | \$12,889.96 | \$1,437.75 |         |          |
| Pipeline Inspection Planning and Construction Lt | 14   | 6 | 1.210 | \$7,918.38  | \$898.55   |         |          |
| Pollock, Leonard J.                              | 9    | 6 | 1.440 | \$9,772.38  | \$1,108.93 |         |          |
|                                                  | 10   | 6 | 0.963 | \$6,714.45  | \$761.93   |         |          |

|                                  |     |   |                |                     |                     |                     |                    |
|----------------------------------|-----|---|----------------|---------------------|---------------------|---------------------|--------------------|
| Prairie Roadbuilders Ltd.        | 5A  | 1 | 0.570          | \$4,838.19          | \$549.02            |                     |                    |
|                                  | 5B  | 1 | 0.570          | \$4,838.19          | \$549.02            |                     |                    |
|                                  | 5C  | 1 | 0.724          | \$5,573.34          | \$632.44            | \$2,245             | \$254.76           |
| Provincial Auto Body             | 20  | 1 | 0.943          | \$8,618.77          | \$751.08            |                     |                    |
| R G B Furniture Manuf. Inc.      | 20A | 2 | 0.683          | \$5,377.62          | \$610.23            | \$2,245             | \$254.76           |
| Rasmussen, Lars and Ida          | 11  | 2 | 0.930          | \$6,556.71          | \$744.03            |                     |                    |
|                                  | 12  | 2 | 0.930          | \$6,556.71          | \$744.03            |                     |                    |
| Raywall Construction Co. Ltd.    | 6   | 1 | 1.530          | \$10,428.54         | \$1,183.40          | \$2,245             | \$254.76           |
| Revelstoke Concrete Inc.         | 12  | 6 | 1.030          | \$7,034.06          | \$798.20            | \$2,245             | \$254.76           |
| Reble Holdings Inc.              | 17  | 1 | 0.695          | \$6,389.63          | \$725.07            | \$2,245             | \$254.76           |
| Soomakensch, Mario and Maria A.  | 2   | 4 | 0.653          | \$6,169.14          | \$702.32            | \$2,245             | \$254.76           |
| Tappauf, Gary                    | 25  | 1 | 1.400          | \$9,448.64          | \$1,072.31          |                     |                    |
| Tottrup, Aage F.                 | 2   | 1 | 1.789          | \$11,986.28         | \$1,357.69          | \$2,245             | \$254.76           |
| Vandemark Holdings Ltd.          | 6   | 4 | 0.631          | \$5,129.39          | \$582.07            |                     |                    |
| Western Canada Rail Contr. Corp. | 6   | 1 | 0.934          | \$6,575.61          | \$746.20            | \$2,245             | \$254.76           |
| Zama City Services Ltd.          | 4   | 4 | 0.653          | \$6,169.14          | \$702.32            | \$2,245             | \$254.76           |
| <b>TOTALS</b>                    |     |   | <b>156.307</b> | <b>\$965,571.25</b> | <b>\$111,639.45</b> | <b>\$112,250.00</b> | <b>\$12,737.76</b> |

**NOTES:**

1. A portion of the adjacent lands identified on Title No. 912-307-466 will be assessed, due to its proximity to the sanitary sewer system. Assessment is based on a 150m lot depth for the full width bordering the development area, giving a total assessment of 7.095 hectares.

