

**LAC STE. ANNE COUNTY
PROVINCE OF ALBERTA
BYLAW NO. 02-2022**

BEING A BYLAW TO AUTHORIZE A RECREATIONAL SERVICES TAX

WHEREAS pursuant to Section 382 of the *Municipal Government Act* (Alberta), the Council of Lac Ste. Anne County may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing a special tax

WHEREAS pursuant to Section 382(1)(l) of the *Municipal Government Act* (Alberta), the Council of Lac Ste. Anne County desires to raise revenue by way of a special recreational services tax to undertake capital upgrades to certain recreational facilities operated by the County and provide financial support to organizations providing recreational facilities and services which benefit residents of Lac Ste. Anne County;

NOW THEREFORE, under the authority of the *Municipal Government Act* (Alberta), the Council of Lac Ste. Anne County hereby enacts as follows:

- 1) In this Bylaw:
 - a) In this Bylaw, words shall have the same meanings as defined in the *Municipal Government Act*, RSA 2000, c M-26, as amended, and the regulations thereunder, except as otherwise defined below.
 - b) "County" means Lac. Ste Anne County.
 - c) "Residential Properties" mean properties designated as class 1 – residential by the municipal assessor for the County, and includes a parcel of land, an improvement, or a parcel of land and the improvements to it.
- 2) The purpose for which this Bylaw is passed is to raise revenue to pay for the following recreational services:
 - a) Capital upgrades to green spaces, campgrounds, boat launches and day use areas operated by the County, and;
 - b) Grant funding to third party organizations involved in the operation of recreational facilities and delivery of recreational services in the County and in neighbouring municipalities which benefit residents of the County.
- 3) The area of the municipality that will benefit from the recreational services, and in which the special tax is to be imposed, is comprised of all Residential Properties located in the County.
- 4) The estimated cost of:
 - a) Capital upgrades to green spaces, campgrounds, boat launches and day use areas operated by the County is \$100,000.00 and;
 - b) Grant funding to third party organizations involved in the operation of recreational facilities and delivery of recreational services in the County and in neighbouring municipalities which benefit residents of the County is \$596,800.
- 5) The tax rate is to be based on each parcel of land, and is set in the amount of \$100.00 for each Residential Property for the 2022 taxation year.
- 6) All other properties within the County which are not Residential Properties shall be exempt from the recreational services tax set out herein for the 2022 taxation year.
- 7) This Bylaw shall come into effect on the date of final passage.

GIVEN first reading this 14 day of April A.D., 2022.

Reeve _____
County Manager _____

The image shows two sets of horizontal lines for signatures. The top line is labeled 'Reeve' and the bottom line is labeled 'County Manager'. Both lines have handwritten signatures in blue ink. Behind the signatures is a faint circular official seal of the County of York.

GIVEN second reading this 28 day of April A.D., 2022.

Reeve _____
County Manager _____

The image shows two sets of horizontal lines for signatures. The top line is labeled 'Reeve' and the bottom line is labeled 'County Manager'. Both lines have handwritten signatures in blue ink. Behind the signatures is a faint circular official seal of the County of York.

PASSED at third reading this 28 day of April A.D., 2022.

Reeve _____
County Manager _____

The image shows two sets of horizontal lines for signatures. The top line is labeled 'Reeve' and the bottom line is labeled 'County Manager'. Both lines have handwritten signatures in blue ink. Behind the signatures is a faint circular official seal of the County of York.

