

**BYLAW 55-2022**  
**Winfield Heights – Rural Water Service Local Improvement Tax**  
**Levy Bylaw 36-2020 Amending Bylaw**

The *Municipal Government Act*, RSA 2000, c. M-26, as amended, provides that Council may pass a local improvement tax bylaw;

The *Municipal Government Act*, RSA 2000, c. M-26, as amended, provides that Council may revise a local improvement tax rate;

On July 21, 2020 Strathcona County Council passed Bylaw 36-2020 (Winfield Heights – Rural Water Service Local Improvement Tax Levy Bylaw) based on an estimated total local improvement cost of \$452,375.00 and projected interest rate of 2.6%;

The construction of the local improvement is complete and the actual cost of the local improvement is \$428,159.00. The parcels of land identified in Schedule "C" to this bylaw have elected to pre-pay the local improvement tax, in the amount of \$17,126.36 per parcel, prior to the effective date of this bylaw and have no further liability to the County with respect to the local improvement tax that is the subject of this bylaw; The balance of \$256,895 will be collected through local improvement tax for twenty-five (25) years with an applicable interest rate is 5.05%;

The purpose of this bylaw is to amend Bylaw 36-2020 to revise the local improvement tax rate to reflect the revisions referred to in this preamble so that the local improvement tax bylaw will raise sufficient revenue to pay the actual cost of the local improvement.

Council Enacts:

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|-----------|---|--|
| Amendment | 1 | Bylaw 36-2020 is amended by deleting paragraphs 3 and 4 of the preamble to the bylaw and inserting the following:<br><br>The parcels of land identified in Schedule "C" to this bylaw have elected to pre-pay the local improvement tax, in the amount of \$17,126.36 per parcel, prior to the effective date of this bylaw and have no further liability to the County with respect to the local improvement tax that is the subject of this bylaw; |
|           | 2 | Bylaw 36-2020 is amended by deleting Part I – Purpose, Definitions and Interpretation and substituting the following:  |

**PART I – IMPOSITION OF LOCAL IMPROVEMENT  
TAX**

1. For the purposes of this bylaw "local improvement" means a low-pressure water system located in the rural subdivision located in Strathcona County and known as Winfield Heights.
  2. The parcels of land in respect of which the local improvement tax will be imposed are identified in Schedule "A" to this bylaw. The person who will be liable to pay the local improvement tax is the owner of the parcel of land.
  3. The local improvement tax rate shall be based on each parcel of land.
  4. The total cost of the local improvement is \$428,159.00.
  5. The cost of the local improvement will be spread over a twenty-five (25) year period.
  6. One hundred (100%) percent of the cost of the local improvement will be paid from revenue raised by the local improvement tax.
  7. A uniform tax rate will be imposed on each parcel of land based on the cost of the local improvement, in accordance with Schedule "B" to this bylaw.
- 3 Bylaw 36-2020 is amended by deleting Schedule "A" and "B" to Bylaw 36-2020 and inserting Schedules "A", "B" and "C" hereto.

FIRST READING: December 6, 2022

SECOND READING: December 6, 2022

THIRD READING: December 6, 2022

SIGNED THIS 6 day of December, 2022.

Rod Frank

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MAYOR

Mavis Nathoo

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DIRECTOR, LEGISLATIVE AND LEGAL  
SERVICES

### Schedule A to Bylaw 55-2020

<b>LOT</b>	<b>BLOCK</b>	<b>PLAN</b>
1	1	7620115
2	1	7620115
3	1	7620115
4	1	7620115
6A	1	9122848
7	1	7620115
8	1	7620115
9	1	7620115
10	1	7620115
11	1	7620115
12	1	7620115
13	1	7620115
14	1	7620115
1	2	7620115
2	2	7620115
3	2	7620115
4	2	7620115
5	2	7620115
6	2	7620115
7	2	7620115
8	2	7620115
9	2	7620115
10	2	7620115
11	2	7620115
12	2	7620115

**Schedule B to Bylaw 55-2022**

**Uniform Tax Rate for the Winfield Heights Local Improvement Project**

Amount of Annual Assessment Per Parcel: Assessments:	\$1,213.72 Term of Annual 25 years
Total Assessment Per Parcel:	\$30,343.00

**Schedule C to Bylaw 55-2022**

<b>LOT</b>	<b>BLOCK</b>	<b>PLAN</b>
1	1	7620115
3	1	7620115
7	1	7620115
10	1	7620115
14	1	7620115
2	2	7620115
3	2	7620115
5	2	7620115
11	2	7620115
12	2	7620115