

**BYLAW NO. 936/01**

A BYLAW OF LACOMBE COUNTY, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE IMPOSITION OF A TAX ON PERSONS ENGAGED IN THE DRILLING OF A WELL FOR WHICH A LICENSE IS REQUIRED PURSUANT TO THE OIL AND GAS CONSERVATION ACT.

NOW THEREFORE: UNDER THE AUTHORITY OF SECTION 388 OF THE MUNICIPAL GOVERNMENT ACT, the Council of Lacombe County duly assembled does hereby enact:

- (1) That the County Commissioner is hereby authorized 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.
- (2) That a tax imposed pursuant to this Bylaw shall be computed in the manner and in accordance with the rates set out in Schedule "A" hereto attached and shall be due and payable to Lacombe County upon cessation of the drilling operations and may be recovered with costs and with interest as a debt due to the municipality from the owners, conditional owners or lessees of the equipment.
- (3) That in the event a tax imposed pursuant to this Bylaw remains unpaid for a period of thirty (30) days after the cessation of the drilling, the County Commissioner or any person appointed by him in writing, may levy the same with costs by distress.
- (4) Bylaw No. 747/90 is hereby repealed.

Received first reading this 13<sup>th</sup> day of December, 2001.

Received second and third reading and finally passed this 13<sup>th</sup> day of December, 2001.

\_\_\_\_\_  
Reeve

\_\_\_\_\_  
County Commissioner

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### **SCHEDULE "A"**

The tax to be imposed under Division 6 of Part 10 of the *Municipal Government Act*, SA 1994cM-26.1, and in accordance with the rates prescribed in the Well Drilling Tax Rate Regulation (AR 370/94), must be calculated as follows:

- if the depth of the well is 900 metres or less, \$0.15 per metre, with the minimum tax being \$ 100.;
- if the depth of the well is more than 900 metres but not more than 1500 metres, \$150. plus \$0.30 for each metre exceeding 900;
- if the depth of the well is more than 1500 metres but not more than 1800 metres, \$330. plus \$0.35 for each metre exceeding 1500;
- if the depth of the well is more than 1800 metres but not more than 2400 metres, \$500. plus \$0.75 for each metre exceeding 1800;
- if the depth of the well is more than 2400 metres but not more than 3000 metres, \$1000. plus \$1.80 for each metre exceeding 2400;
- if the depth of the well is more than 3000 metres but not more than 3600 metres, \$2200. plus \$2.85 for each metre exceeding 3000;
- if the depth of the well is more than 3600 metres but not more than 4200 metres, \$4100. plus \$6.00 for each metre exceeding 3600;
- if the depth of the well is more than 4200 metres but not more than 4800 metres, \$8100. plus \$7.50 for each metre exceeding 4200;
- if the depth of the well is more than 4800 metres, \$13100 plus \$9.00 for each metre exceeding 4800.