### **BYLAW NO. 1289/18**

A BYLAW OF LACOMBE COUNTY, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE IMPOSITION OF A TAX IN RESPECT OF EQUIPMENT USED TO DRILL A WELL FOR WHICH A LICENSE IS REQUIRED UNDER THE OIL AND GAS CONSERVATION ACT.

WHEREAS pursuant to Division 6 of Part 10 of the Municipal Government Act, RSA 2000, c. M-26, as amended, Council may pass a well drilling equipment tax bylaw;

AND WHEREAS the Council of Lacombe County has determined that it is in the best interests of Lacombe County to pass a well drilling equipment tax bylaw;

NOW THEREFORE, THE Council of Lacombe County, in the Province of Alberta, duly assembled, hereby enacts the following:

### 1. TITLE

1.1. This Bylaw shall be known as the "Well Drilling Equipment Tax Bylaw."

### 2. <u>DEFINITIONS</u>

- 2.1. Unless otherwise specified, words used in this bylaw have the same meaning as defined in the Municipal Government Act, RSA 2000, c. M-26, including its regulations.
- 2.2. In this Bylaw:
  - (a) "Act" means the Municipal Government Act, RSA 2000, c. M-26.
  - (b) "Council" means the Council of Lacombe County.
  - (c) "County" means Lacombe County.
  - (d) "County Manager" means the Chief Administrative Officer for Lacombe County or his or her designate.
  - (e) "Regulation" means the Well Drilling Equipment Tax Regulation, AR 218/2014 as amended from time to time.

### 3. LEVY

- 3.1. The County Manager is hereby authorized to impose a tax on equipment used to drill a well for which a license is required under the Oil and Gas Conservation Act.
- 3.2. The tax imposed shall be calculated in accordance with the tax rate prescribed under the Regulation, as amended from time to time.
- 3.3. The tax imposed under this bylaw must be paid by the persons who holds the licence required under the Oil and Gas Conservation Act in respect of the well being drilled.
- 3.4. The tax imposed under this bylaw is due and payable upon cessation of the drilling operations and may be recovered with costs and interest as a debt due to the County from the person identified in clause 3.3.
- 3.5. In the event that the tax imposed under this bylaw remains unpaid for a period of thirty (30) days after the cessation of drilling, the County Manager may levy the same with costs and interest by distress under the provisions of Division 9 of Part 10 of the Act.

# 4. REPEAL OF PREVIOUS BYLAW

4.1. Bylaw No. 1075/08 is hereby repealed.

## 5. <u>EFFECTIVE DATE</u>

5.1 Received first and second readings and by unanimous consent of the Councillors present, a third reading and finally passed this 29<sup>th</sup> day of November, 2018.

Manager