

# POLICY MANUAL



SECTION	POLICY NO.	PAGE
ROADS & STREETS	320-37	1 of 2
POLICY TITLE	DATE	MOTION NO.
Community Aggregate Payment Levy (CAP) Policy	July 20, 2022	C22-176

## PURPOSE:

Bylaw 1183 authorizes Starland County to impose a Community Aggregate Payment Levy in respect of all sand and gravel businesses operating in the County. The Bylaw outlines the reporting of shipments, levy notices and payment; sand and gravel shipped tonnage roll, the levy rate, exemptions, penalties and enforcement. However, this policy outlines the procedures to be followed and considered in the management of this program.

## APPLICATION & PROCEDURES:

1. The Development Officer will advise the Public Works and Finance Staff when a development permit has been issued for a gravel pit within Starland County.
2. The conditions within the issued permit state the CAP levy reporting requirements that are required under Bylaw 1183.
3. For gravel pits established prior to this policy being implemented, Council and Staff will be made aware to report known sites and the Public Works Administration will notify the operators/owners of these sites of the CAP levy reporting requirements that are required under Bylaw 1183 and provide them with the Bylaw and reporting forms.
4. The Community Peace Officer will be made aware of any aggregate being hauled and will monitor the hauling of this aggregate to ensure the owners/operators are aware of the CAP levy reporting requirements and/or will advise them of these requirements.
5. The Community Aggregate Payment Levy report form is to be completed on a quarterly basis, within thirty (30) days after March 31, June 30, September 30 and December 31 of each year. This report must be completed by all aggregate operators in Starland County and submitted to the Public Works Administration.
6. The County shall send out community aggregate payment levy notices within forty-five (45) days of March 31, June 30, September 30 and December 31 in each calendar year, setting out the amount of the Levy payable by the Operator.
7. Administration for Public Works will send out a reminder email the middle of each reporting month that the reporting is due.



SECTION	POLICY NO.	PAGE
ROADS & STREETS	320-37	2 of 2
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8. As reporting and payments are received, the information is added to a spreadsheet and forwarded to the accounting team at the end of each reporting period.
9. The accounting team manages the invoicing and receipt of payments, based on the information provided within the tracking spreadsheet.
10. As per Bylaw 1183, where the levy imposed under a community aggregate payment levy notice is not paid within 30 days, Starland County will impose a late payment penalty of 10% in addition to the principal amount owing. An additional penalty of 10% shall be added to any levy that remains unpaid on the anniversary of the due date specified.
11. Failure to report shipments will result in a \$2,500 first offence fine and second or subsequent offences within a 12-month period, will result in a \$5,000 fine.
12. The intent of this policy is to outline the procedures of implementing Bylaw 1183. Please refer to Bylaw 1183 for the complete legislation of the Community Aggregate Payment Levy Bylaw.

**Policy History:**

**Adopted:** July 20, 2022 (C22-176)