

MUNICIPAL GOVERNMENT ACT

O.C. 39/98

Approved and ordered:
H.A. "Bud" Olson
Lieutenant Governor.

Edmonton, February 4, 1998

The Lieutenant Governor, in Council

1 orders that, effective December 31, 1997, the land described in Appendix A and shown on the sketch in Appendix B is separated from the County of Newell No. 4 and annexed to the Town of Brooks,

2 orders that any taxes owing to the County of Newell No. 4 on the date of this Order in respect of the annexed land are transferred to and become payable to The Town of Brooks together with any lawful penalties and costs levied in respect of those taxes, and the Town of Brooks upon collecting those taxes, penalties or costs must pay them to the County of Newell No. 4, and

3 makes the Order in Appendix C.

Ralph Klein, *Chair.*

APPENDIX A

DETAILED DESCRIPTION OF THE LANDS SEPARATED FROM THE COUNTY OF NEWELL NO. 4 AND ANNEXED TO THE TOWN OF BROOKS

All that portion of the northwest quarter of section thirty-one (31), township eighteen (18), range fourteen (14), west of the fourth meridian which lie to the south of the southerly limit of the railway right-of-way on Plan RY11.

The southwest quarter of section 31, township eighteen (18), range fourteen (14), west of the fourth meridian.

All that portion of the southeast quarter of section thirty-one (31), township eighteen (18), range fourteen (14), west of the fourth meridian, not within the Town of Brooks.

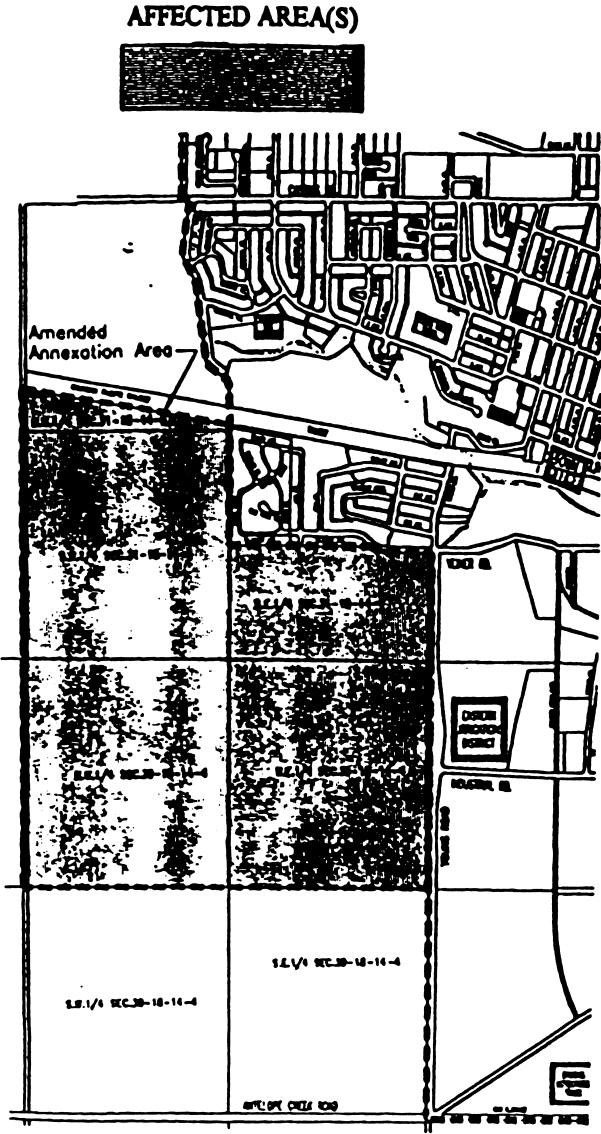
The northwest quarter of section thirty (30), township eighteen (18), range fourteen (14) west of the fourth meridian.

The northeast quarter of section thirty (30), township eighteen (18), range fourteen (14), west of the fourth meridian.

All government road allowances adjoining the above described lands.

APPENDIX B

A SKETCH SHOWING THE GENERAL LOCATION OF THE AREAS ANNEXED TO THE TOWN OF BROOKS



APPENDIX C

1 In this Appendix,

- (a) "agricultural land" means any portion of the annexed land and the assessable improvements to it having an agricultural designation under the County of Newell No. 4 Land Use Bylaw on December 30, 1997;
- (b) "annexed land" means the land described in Appendix A and shown on the sketch in Appendix B.

2 Subject to sections 3 to 6, the assessor for the Town of Brooks must assess for the purpose of taxation in 1998 the annexed land and the assessable improvements to it on the same basis as the assessment of other property in the Town of Brooks.

3(1) For the purpose of property taxes in the period 1998 to 2002 inclusive, agricultural land must be assessed on the same basis as if it had remained within the County of Newell No. 4 and, subject to subsection (2), the tax rate that applies to the agricultural land must be the same as the tax rate that applies to similar property in the Town of Brooks.

(2) The difference between the tax rate that applies to land having an agricultural designation in the County of Newell No. 4 and the tax rate that applies to similar property in the Town of Brooks must be phased in over the five-year period from 1998 to 2002 inclusive, at a cumulative rate of 20% per annum of the difference between the two tax rates.

4(1) For the purpose of property taxes in the period 2003 to 2012 inclusive, agricultural land must be assessed on the same basis as if it had remained within the County of Newell No. 4.

(2) The tax rate for the agricultural land must be the same as the tax rate for similar property in the Town of Brooks.

5(1) For the purpose of property taxes in the period 2013 to 2017 inclusive, agricultural land must, subject to subsection (2), be assessed on the same basis as the assessment of other property in the Town of Brooks.

(2) The difference between the assessment that applies to land having an agricultural designation in the County of Newell No. 4 and the assessment of similar property in the Town of Brooks must be phased in over the five-year period from 2013 to 2017 inclusive, at a cumulative rate of 20% per annum of the difference between the two assessments.

(3) The tax rate for the agricultural land must be the same as the tax rate for similar property in the Town of Brooks.

6(1) Sections 3 to 5 cease to apply to a parcel of agricultural land in the first complete taxation year immediately following the taxation year in which the event in subsection (2)(a), (b), (c), or (d) occurs.

(2) Subsection (1) applies to a parcel of agricultural land if any of the following occur after December 31, 1997 at the request of, or on behalf of the landowner:

- (a) the parcel is the subject of a subdivision or separation of title, whether by registered plan of subdivision, by instrument or by any other method whereby a new parcel of land, including the residual parcel, is created;

- (b)* the designation of the parcel is changed from "DC" - Direct Control District to another designation pursuant to the Town of Brooks Land Use Bylaw;
- (c) the parcel is the subject of a development permit, issued for a new land use or development pursuant to the Town of Brooks Land Use Bylaw;
- (d) municipal water or sewer services provided by the Town of Brooks are extended to a new or existing development located on the parcel.

7 After sections 3 to 5 cease to apply to a parcel of agricultural land in a taxation year, the land and the assessable improvements on it must be assessed, for the purposes of property taxes in that year, on the same basis as the assessment of other property in the Town of Brooks.