

AUG 09 2000



Province of Alberta  
Order in Council

# ORDER IN COUNCIL

Approved and ordered:

Lieutenant Governor

The Lieutenant Governor in Council amends Order in Council numbered O.C. 86/99 by striking out Appendix E and substituting the attached Appendix E, effective January 1, 1999.

  
ACTING CHAIR

For Information only

Recommended by: Minister of Municipal Affairs

Authority: Municipal Government Act  
(sections 125 and 138)

## APPENDIX E

### ORDER

1 In this Order,

- (a) "annexed land" means the land described in Appendix A;
- (b) "landowner" means an owner of part of the annexed land;
- (c) "landowner's agreement" means the agreement between certain landowners and the Town of Beaumont signed by the Town of Beaumont on January 29, 1999.

2 If a landowner owes an amount to the Town of Beaumont under the landowner's agreement, the Town of Beaumont may add the amount to the tax roll for the parcel of land

- (a) owned by the landowner, and
- (b) that is subject to the landowner's agreement.

3 When an amount is added to the tax roll of a parcel of land under section 2, the amount

- (a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 of the Municipal Government Act from the date it was added to the tax roll, and
- (b) forms a special lien against the parcel of land in favour of the Town of Beaumont from the date it was added to the tax roll.

4 For taxation purposes, the annexed land and the assessable improvements to it

- (a) must be assessed by the Town of Beaumont on the same basis as if they had remained in Leduc County, and
- (b) must be taxed by the Town of Beaumont in respect of each assessment class that applies to the annexed land and the assessable improvements to it using the tax rates established by the Town of Beaumont.

5 Section 4 ceases to apply to a portion of the annexed land and the assessable improvements to it in the taxation year immediately following the taxation year in which

- (a) the portion becomes a new parcel of land created as a result of subdivision or separation of title by registered plan of subdivision or by instrument or any other method that occurs at the request of or on behalf of the landowner,
- (b) the portion becomes a residual portion of 3 acres or less after a new parcel referred to in clause (a) has been created, or
- (c) the portion has been redesignated pursuant to the Town of Beaumont Land Use Bylaw at the request or on behalf of the landowner.

6 After section 4 ceases to apply to a portion of the annexed land in a taxation year, the portion of the annexed land and the assessable improvements to it must be assessed and taxed for the purpose of taxation

in that year and any subsequent year on the same basis as the assessment and taxation of property of the same assessment class in the Town of Beaumont is carried out.