Community Aggregate Payment Levy – Sand and Gravel Shipments Quarterly Report

A separate report must be submitted for each pit from which an operate has shipped Aggregate during the reporting period

Name of Operator: _____

Mailing Adress of Operator: _____

Phone Number: _____

Email Address: _____

Location of Sand/Gravel Pit: _____

Reporting Period: (enter quarter/month) _____

Name of Owner of Parcel where pit is located: _____

Mailing Address of Owner of Parcel: _____

Phone Number of Owner of Parcel: _____

Total sand and gravel that you extracted and shipped from this pit in the Reporting Period (tonnes)		**Total A**
Shipments Exempt from Community Aggregate Payment Levy		
Total tonnes of sand and gravel that you shipped from this pit, pursuant to the Road Hauk Agreement of a Development Agreement, for the construction, repair or maintenance od an access road to this pit		E1
Please only complete sections E2 & E3, if this pit is: • Owned by the Government of Alberta or a municipality, or • Leased by the Government of Alberta or a municipality from another party		
E2 – Total sand and gravel that you shipped from this pit to Government of Alberta projects (tonnes)		E2
E3 – Total sand and gravel that you shipped from this pit to Cypress County projects (tonnes)		E3
Total Exempted shipments (E1+E2+E3) (tonnes)		**Total B**
Total A minus Total B (tonnes) *(This gives the shipments subject to the Community Aggregate Payment Levy)*		**Total C**

Note: Three (3) month periods are: January-March, April-June, July-September and October-December of each year. Sand and gravel Shipments Quarterly Report is due within fourteen (14) days at the end of each quarter.

The weight of Aggregate in individual shipments may be estimated if weigh scales are unavailable. The conversion rates used to determine the tonnage are as follows:

1 cubic meter = 1,365 tonnes, for sand, 1 cubic meter = 1,632 tonnes, for gravel , where 1 cubic meter = 1,308 cubic yards

The personal information collected through this from for the purpose of administering Cypress County's CAP Levy Program. This collection is authorized by section 4(1)(a),(c) of the Protection of Privacy Act. For questions about the collection of personal information, contact the ATI Coordinator at legislativeservices@cypress.ab.ca or (403) 526-2888.

Community Aggregate Payment Levy Info Sheet

What is the Capy Levy?

Under the *Municipal Government Act*, municipalities have the ability to pass a **Community Aggregate Payment (CAP)** bylaw that requires operators to report shipments based on tonnage and pay a levy of up to the regulated maximum rate of $0.40 per tonne of sand and gravel extracted. The intent was to demonstrate the value of sand and gravel operations to local communities, and decrease public opposition by using the levy to fund projects in the community.

How much?

The County has set the rate as $0.25 per tonne of sand and gravel extracted. GST will not be charged on the levy.

Reporting?

All sand and gravel operators must report to Cypress County all shipments on a sand and gravel shipped tonnage roll, in tonnes, on a quarterly basis within fourteen (14) days of the last business day of March, June, September and December in each calendar year.

The form for reporting can be found on the Cypress County website www.cypress.ab.ca under the Forms and Documents section.

Levy Notice:

Once the quarterly report is received Cypress County will send out a levy notice to each operator setting out the amount of the levy payable by the operator based on the aggregate shipped within thirty (30) days of the last business day in March, June, September and December in each calendar year.

Exemptions from levy: *(Directly from act)*

6(1) No levy may be imposed on the following classes of shipments of sand and gravel:

*(a) a shipment from a pit **owned or leased by the Crown** for a use or project that is being undertaken by or on behalf of the Crown;*

*(b) a shipment from a pit **owned or leased by a municipality** for a use or project that is being undertaken by or on behalf of a municipality;*

*(c) a shipment from a pit **owned or leased by the Crown or a municipality** for a use or project that is being undertaken by or on behalf of the Crown or a municipality.*

(2) No levy may be imposed on shipments of sand and gravel that are subject to another tax, levy or payment that is established by and payable to a municipality.

(3) No levy may be imposed on shipments of sand and gravel that are required pursuant to a road haul agreement or a development agreement for construction, repair or maintenance of roads identified in the agreement, that is necessary to provide access to the pit from which the sand and gravel is extracted.

All shipments extracted from privately owned pits are subject to the levy when shipped from the originating pit unless pursuant to a road haul agreement, for the construction, repair or maintenance of access roads to the pit. Shipments made from privately owned pits to a municipality are NOT exempt**.**

Where do the funds go:

The funds from the levy will go into a designated account to be spent on projects within the community as decided by Council.

Legislation: http://www.qp.alberta.ca/documents/Regs/2005_263.pdf

For Any Questions: Corporate Services at (403) 526-2888