CITY OF ST. ALBERT

CITY COUNCIL POLICY

NUMBER	TITLE
C-P&E-14	Off-Site Levy Front-Ending Policy

ORIGINAL APPROVAL DATE	DATE LAST REVISED
November 3, 2026	

Purpose

To provide a guide on how the City plans, evaluates, and makes investment decisions to Front-End Eligible Off-Site Levy Infrastructure to support sustainable growth.

Policy Statement

The City recognizes that the infrastructure required to support growth is a shared responsibility between the City, developers, and landowners.

To facilitate growth, Eligible Off-Site Levy Infrastructure sometimes needs to be constructed before the City collects associated Off-Site Levies. In these circumstances, the City may choose to Front-End such Eligible Off-Site Levy Infrastructure in accordance with this policy.

The City shall use a 10-year capital planning approach to support investment decisions regarding Eligible Off-Site Levy Infrastructure. The Off-Site Levy Capital Plan shall be the primary tool used to communicate the anticipated funding sources and timing of Eligible Off-Site Levy Infrastructure projects.

Definitions

“Act” means the *Municipal Government Act,* R.S.A., 2000, c.M-26 and amendments thereto.

“City” means the municipal corporation of the City of St. Albert, or where the context so requires, the area contained within the boundaries of the City of St. Albert.

“Chief Administrative Officer” or “CAO” means the individual appointed by Council to the position of Chief Administrative Officer under section 205 of the *Municipal Government Act*.

“Council” means the municipal Council of the City of St. Albert.

“Cost Sharing” means the sharing of costs of constructing Eligible Off-Site Levy Infrastructure by two or more benefitting Developers, or by the City and one or more benefitting Developer.

“Development Permit” means a permit issued in accordance with the Land Use Bylaw by a Development Officer, the Subdivision and Development Appeal Board or the Court of Appeal of Alberta.

“Developer” means an Owner.

“Eligible Off-Site Levy Infrastructure” means Municipal Infrastructure as defined in the Off-Site Levy Bylaw.

“Front-End” or “Front-Ending” means to pay for and construct Eligible Off-Site Levy Infrastructure before the associated Off-Site Levies for that infrastructure are collected by the City.

“Off-Site Levy” or “OSL” means the amount calculated in accordance with the Offsite Levy Bylaw, to be paid by an Owner to the City as the Owner’s contribution toward the costs of the construction of Eligible Off-Site Levy Infrastructure.

“Off-Site Levy Bylaw” means the City of St. Albert Off-Site Levy Bylaw 30/2013 (as amended).

“Off-Site Levy Capital Plan” means a 10-year capital plan informed by the Off-Site Levy Bylaw describing Eligible Off-Site Levy Infrastructure projects, anticipated project costs, anticipated construction timing, and the party, or parties, expected to fund the project.

“Off-Site Levy Working Group” means a working group comprised of stakeholders, including, Developers and any other person the City considers to be affected.

“Owner” means the registered owner or person entitled to become the registered owner of undeveloped land within the City which land is the subject of an application for a Development Permit or an application for Subdivision;

“Subdivision” has the meaning provided for in the Act.

Responsibilities

1. Council shall:

a. Use the Off-Site Levy Capital Plan to guide Council's decision-making with respect to funding off-site levy projects; and

b. Ensure appropriate resources are available to implement the Off-Site Levy Capital Plan.

2. The Chief Administrative Officer shall:

a. Establish and periodically review the Off-Site Levy Capital Plan;

b. Ensure that accurate and reliable information is presented to Council for decision making;

c. Present the Off-Site Levy Capital Plan to Council;

d. Ensure consultation with the Off-Site Levy Working Group on the Off-Site Levy Capital Plan occurs; and

e. Make recommendations to Council with respect to this policy.

Service Standards / Expectations

Off-Site Levy Capital Plan

The City shall use the Off-Site Levy Capital Plan as the principal mechanism to support long-term planning for Eligible Off-Site Levy Infrastructure and to communicate anticipated funding sources and timing to Council, landowners, and the development community. Inclusion of an Eligible Off-Site Levy Infrastructure project in the Off-Site Levy Capital Plan shall not be a guarantee by the City or Developer to proceed with that project.

The City recognizes that timing of Eligible Off-Site Levy Infrastructure projects may change in response to market demand, servicing conditions, pace of development, coordination with other projects, grant opportunities, or changes in financial feasibility. These changes will be considered during review of the Off-Site Levy Capital Plan and the Off-Site Levy Capital Plan may be updated accordingly.

The Off-Site Levy Capital Plan shall identify, at a minimum, the following information for each Eligible Off-Site Levy Infrastructure project listed:

- Category of Eligible Off-Site Levy Infrastructure;
- Anticipated timing and staging of Eligible Off-Site Levy Infrastructure; and
- Anticipated funding party.

After establishing the initial Off-Site Levy Capital Plan it shall be reviewed no less than every third year. After reviewing the City may update the Off-Site Levy Capital Plan having regard to changes in market demand, servicing conditions, pace of development, coordination with other projects, grant opportunities, or changes in

financial feasibility. The City shall consult with the development community through the Off-Site Levy Working Group when reviewing the Off-Site Levy Capital Plan.

City Investment Considerations

The City shall align Front-Ending investment decisions with C-FS-20 Off-Site Levy Recovery Fund Utilization, and the City's broader financial plans including debt limit management.

When making Front-Ending investment decision the City may also consider any other factor it considers relevant, including but not limited to:

- infrastructure capacity constraints and requirements as identified through master planning or related technical reports;
- project scale and complexity, or the potential for Developers to phase construction as development proceeds;
- the City's financial capacity and long-term cost recovery position;
- opportunities to improve project funding feasibility through grants, cost-sharing, or partnerships; and
- alignment with the City's strategic framework, including the Municipal Development Plan and Council's Strategic Plan.

City and Developer Responsibilities

The City recognizes that infrastructure delivery is a shared responsibility and that the most appropriate funding or constructing party may vary by project. The City shall consult with the development community on infrastructure needs, phasing, and delivery considerations to support alignment between municipal planning and development activity.

Eligible Off-Site Levy Infrastructure that the City Front-Ends will typically be:

- large-scale with many benefitting parties;
- high-cost and have limited opportunities for Cost Sharing or alternative funding;
- difficult to phase as development occurs;
- complex in design or has impacts on operations during construction; or
- aligned with the City's strategic goals and plans (i.e., Municipal Development Plan, Council Strategic Priorities, etc.,).

Eligible Off-Site Levy Infrastructure that Developers Front-End will typically be:

- directly attributable to their subdivision or development;
- an appropriate project for Cost Sharing;

- able to be phased as development proceeds; or
- required for localized access and servicing.

The City shall support Developer Front-Ending where appropriate by:

- providing transparency about planned Eligible Off-Site Levy Infrastructure;
- encouraging collaboration and Cost Sharing among benefitting parties; and
- enabling equitable cost recovery mechanisms.

Developer Reimbursement for Front-Ending

C-P&E-08 Off-Site Levy Framework Policy shall govern the process for how a Developer who has Front-Ended Eligible Off-Site Levy Infrastructure which benefits other parties is to be reimbursed for the costs in excess of their proportionate share.

Legal References

Municipal Government Act, RSA 2000, c M-26
Off-Site Levies Regulation, Alta Reg 187/2017

Cross References

Off-Site Levy Bylaw 30/2013
C-P&E-08 Off-Site Levy Framework
C-FS-03 Debt Management
C-FS-05 Budget and Taxation Guiding Principles
C-FS-11 Operating and Capital Carry Forwards and Closed Projects
C-FS-20 Off-Site Levy Recovery Fund Utilization

DATE REVIEWED	NEXT REVIEW DATE	REVISIONS
November 2026 - Engineering	**2030 – Engineering**	**2026-11-03 – AR-26-380**