



**WHEREAS** the Irrigation Districts Act authorizes a district to pass a bylaw imposing a capital assets charge on each irrigation acre added to a parcel and shown on the Assessment Roll;

**NOW THEREFORE**, the Board of Directors of the Eastern Irrigation District hereby enacts as follows:

1.0 This bylaw may be cited as the **"Capital Assets Charges Bylaw"**.

**Definitions**

2.0 When used in this bylaw,

- (a) "Assessment Roll" has the same meaning as set out in the Act and in the context as it relates to this District.
- (b) "Board" and "Board of Directors" means the Board of Directors of the District.
- (c) "Conversion Acres" shall have the same meaning as prescribed for these words in the Irrigation Acres Bylaw.
- (d) "District" means the Eastern Irrigation District or the geographic area contained within the boundary of the Eastern Irrigation District, as the case may require.
- (e) "Efficiency Acres" shall have the same meaning as prescribed for these words in the Irrigation Acres Bylaw.
- (f) "General Assessment Audit" means the investigation and review of the existing irrigation acres on Titled Units undertaken from time to time by the District for purposes of updating and making current the Assessment Roll.
- (g) "General Assessment Audit Penalty" means the amount payable by an irrigator to the District as a result of a General Assessment Audit determining the irrigator has been irrigating acres which are not otherwise included within an Assessment Roll.
- (h) "Infill Acres" shall have the same meaning as prescribed for these words in the Irrigation Acres Bylaw.
- (i) "Infill Acre Cap" means the lesser of (i) 50 Infill Acres or (ii) double the number of irrigation acres ascribed by the District to an Irrigation Parcel immediately prior to an application for Conversion Acres, Efficiency Acres and/or Infill Acres being assessed for such Irrigation Parcel.
- (j) "Irrigable Unit" means those lands designated as an irrigable unit pursuant to Section 23 of the Act.
- (k) "Irrigation Acres Bylaw" means Bylaw 951 (2021), or any replacement bylaw thereof passed by the Board and in effect at such time.
- (l) "Irrigation Parcel" mean, as the context requires, either an Irrigable Unit or a Titled Unit.
- (m) "New Parcel Irrigation Acres" shall have the same meaning as prescribed for these words in the Irrigation Acres Bylaw.
- (n) "Irrigation Districts Act" or "Act" mean the Irrigation Districts Act, RSA 2000, chapter I-11, including any amendments or successor legislation thereto.
- (o) "Titled Unit" shall have the same meaning as prescribed for these words in the Irrigation Acres Bylaw.
- (p) Any other word or phrase that is defined in the Act and used in this bylaw shall have the same meaning as given to the word or phrase by the Act.
- (q) Unless something in the subject matter or context is inconsistent therewith, references herein to clauses are to clauses of this bylaw.



## **Capital Assets Charges**

### **3.0 Applications**

- (a) Upon applications being submitted and approved by the Board for Conversion Acres, Infill Acres, Efficiency Acres and New Parcel Irrigation Acres being added to a parcel and shown on the Assessment Roll, the applicable capital assets charge shall be as follows:

#### **3.01 Conversion Acres**

- (a) For each acre that has, since the 2<sup>nd</sup> day of March, 2006, been recorded continuously on the Assessment Roll as an acre subject to a terminable agreement and that is added to the Assessment Roll as an irrigation acre, the capital assets charge shall be **\$765.00** per acre.

#### **3.02 Infill Acres and Efficiency Acres**

- (a) For each irrigation acre added to the Assessment Roll for an Irrigation Parcel that already has irrigation acres, the capital assets charge shall be **\$1,530.00** per acre added to the Assessment Roll up to and including the Infill Acre Cap; and,
- (b) the capital assets charge shall be **\$3,672.00** per acre for each irrigation acre added to the Assessment Roll for an Irrigation Parcel described in clause 3.02(a) which is in excess of the Infill Acre Cap.

#### **3.03 New Parcel Irrigation Acres**

For each irrigation acre added to the Assessment Roll for a parcel as a result of a Titled Unit being reassessed as land with irrigation acres and such parcel not otherwise being assessed for irrigation acres on the Assessment Roll as of February 23, 2021, the capital assets charge shall be **\$3,672.00** per acre.

### **4.0 General Assessment Audit Penalty**

A General Assessment Audit Penalty equal to the amount of one-hundred and fifty percent (150%) of the capital assets charge referenced in clause 3.03 shall be applicable to any irrigation acres to be added to the Assessment Roll and upon satisfying the provisions of the Irrigation Acres Bylaw.

## **Owner Responsible for Irrigation Works**

- 5.0 (a) Except as provided for in clause 5.0(b), where additional irrigation works are required to provide for the supply of water for irrigation purposes from the irrigation works of the District to a parcel where the irrigation acres are to be added, the irrigator owning the parcel will pay the full cost of constructing or installing the irrigation works, which cost will include all labour and material costs, plant and other costs incurred to complete such construction or installation. The irrigator will pay the aforementioned capital construction charges to the District, on or before the due date for payment of such charges as determined by the District and prior to any irrigation acres being added to the Assessment Roll, in addition to the applicable capital assets charge referenced in clauses 3.01(a), 3.02(a) and (b), 3.03 and 4.0.



- (b) Upon approval by the Board, the District will contribute 50% of the cost of eligible irrigation works to a maximum value equal to 10% of the applicable capital assets charge, subject to the following conditions:
  - (i) only those irrigation works that are owned by and form part of the District's irrigation works (such as check structure, turnout, or riser) are eligible for cost-share funding under this clause;
  - (ii) the work must be completed by the District; and,
  - (iii) the District will provide the irrigator with a detailed written quote that shows the irrigator's share of the total project cost and, prior to the District purchasing any materials or commencing work on the project, the irrigator must agree, by signed agreement, to pay his share of the project cost to the District on or before the due date for payment of such cost as determined by the District.

### **Charge**

- 6.0 The whole of each parcel to which irrigation acres are to be added, as above provided, is charged with the payment to the District of an amount equal to all capital construction charges, if any, and such charge will form a charge against the parcel until the capital construction charges, and any applicable interest and penalties, have been paid.
- 6.01 In addition to any interest calculated on outstanding capital construction charges pursuant to the agreement referenced in clause 5.0(b)(iii), a penalty in the amount of eight (8) percent shall be added to any amount which is past due on the 1<sup>st</sup> day of January and on the 1<sup>st</sup> day of July in each year for so long as any amount owing the District is in arrears. Any and all penalty interest will be added to the accrued principal amount and interest then outstanding for the purpose of calculating penalty interest.

### **Payment of Capital Assets Charge**

- 7.0 In each instance where irrigation acres are approved, the irrigator shall pay the capital assets charge in effect as of the Board approval date of the related application for irrigation acres, with the District being paid in full on or before the deadline for payment of such charge as determined by the District and prior to any irrigation acres being added to the Assessment Roll.

### **Purchasing Irrigation Acres**

- 8.0 For each irrigation acre on an Assessment Roll sold to the District by an irrigator, the District will pay an amount equivalent to the capital asset charge referenced in clause 3.03 in effect as of the Board approval date of the related application.

### **Payment Escalator**

- 9.0 Effective December 1, 2025 the capital assets charges referenced in clauses 3.01(a), 3.02(a) and (b), and 3.03 shall be subject to an annual increase of an amount equal to the greater of:
  - (a) two percent (2%); and
  - (b) an amount as otherwise approved by the Board.



- 9.01 Upon the amount of the annual increase to the capital assets charges pursuant to clause 9.0 being confirmed by the Board in November 2025, this bylaw shall be amended and posted on the District website.

**Review of this Bylaw by the Board**

- 10.0 The General Manager shall, at least once in each calendar year and at other times when the General Manager deems it appropriate, present this bylaw, recent land sales data and any other information the General Manager believes relevant, to the Board to assist the Board with its annual review of the capital assets charges and this bylaw. Capital assets charges are to be increased effective December 1, 2025 and every December 1<sup>st</sup> thereafter by such amount referenced in clause 9.0. The Board shall determine whether to retain, amend or replace this bylaw.

**Previous Bylaws Repealed and Replaced**

- 11.0 This bylaw supersedes and replaces all previous bylaws for capital assets charges.
- 11.01 Bylaw 969 (2023) is hereby repealed.

**Effective Date**

- 12.0 This bylaw shall come into force and take effect on the date it is finally passed.

Chairman

General Manager

Introduced and read the first time on the **26<sup>th</sup>** day of **November 2024**.  
Read the second time on the **26<sup>th</sup>** day of **November 2024**.  
Read the third time and finally passed on the **26<sup>th</sup>** day of **November 2024**.