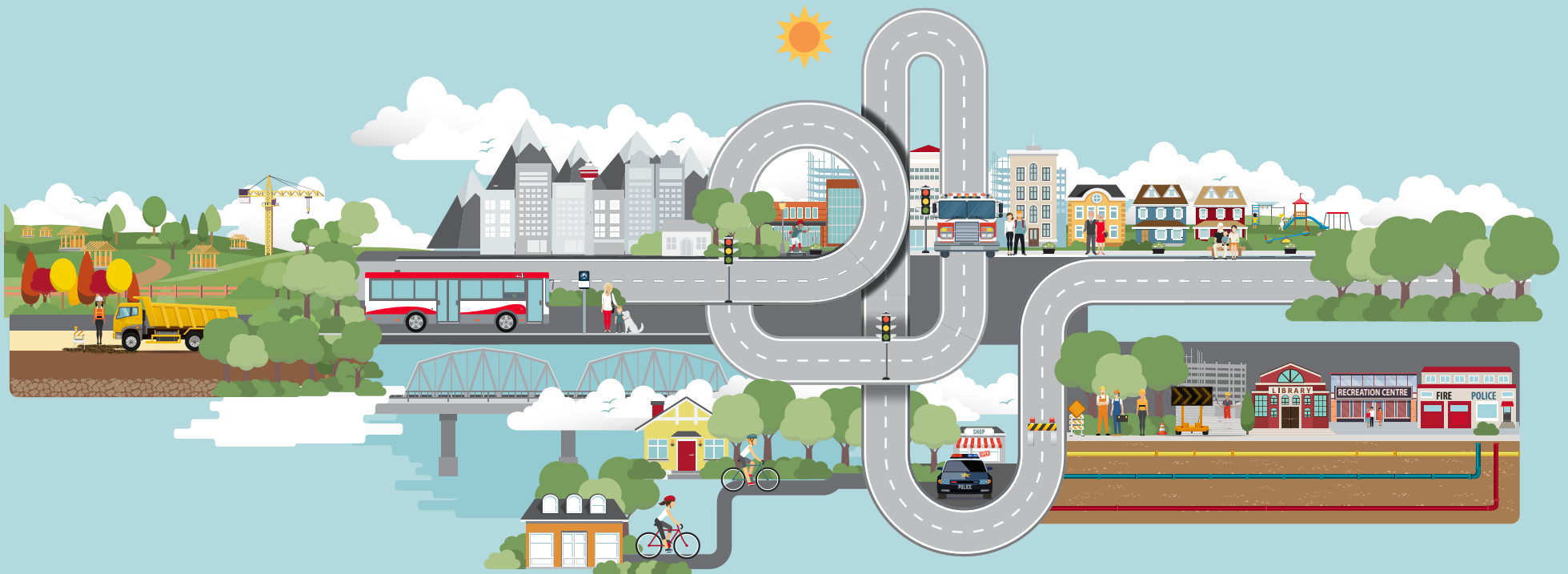




## What is an Off-site Levy?

Strategic growth is how we plan to accommodate growth in our city. It helps us build complete communities for residents and maximizes the use of our financial resources. When growth happens, new infrastructure is needed to support communities, which creates extra costs for The City.

Developers pay for the costs of infrastructure within a new community or development site that they're building. When a new community is built, it also has impacts on infrastructure that is outside of the community. This includes things like more pressure on a major road or our sewage treatment system. So, The City charges developers a levy that helps share the costs associated with these off-site impacts from growth. The Off-site Levy is one of several funding sources that contribute to covering these costs, others being property taxes and utility rates.



# Role of the Off-site Levy

Calgary's Off-site Levy helps pay for infrastructure that supports growth and development. The Municipal Government Act and the Off-site Levy Bylaw outline what infrastructure the levy pays for. Some examples of the types of infrastructure are:

- water and wastewater pipes
- water and wastewater treatment plants
- interchanges
- roads and transit
- recreation centres
- libraries
- fire and police stations

## Paying for off-site infrastructure

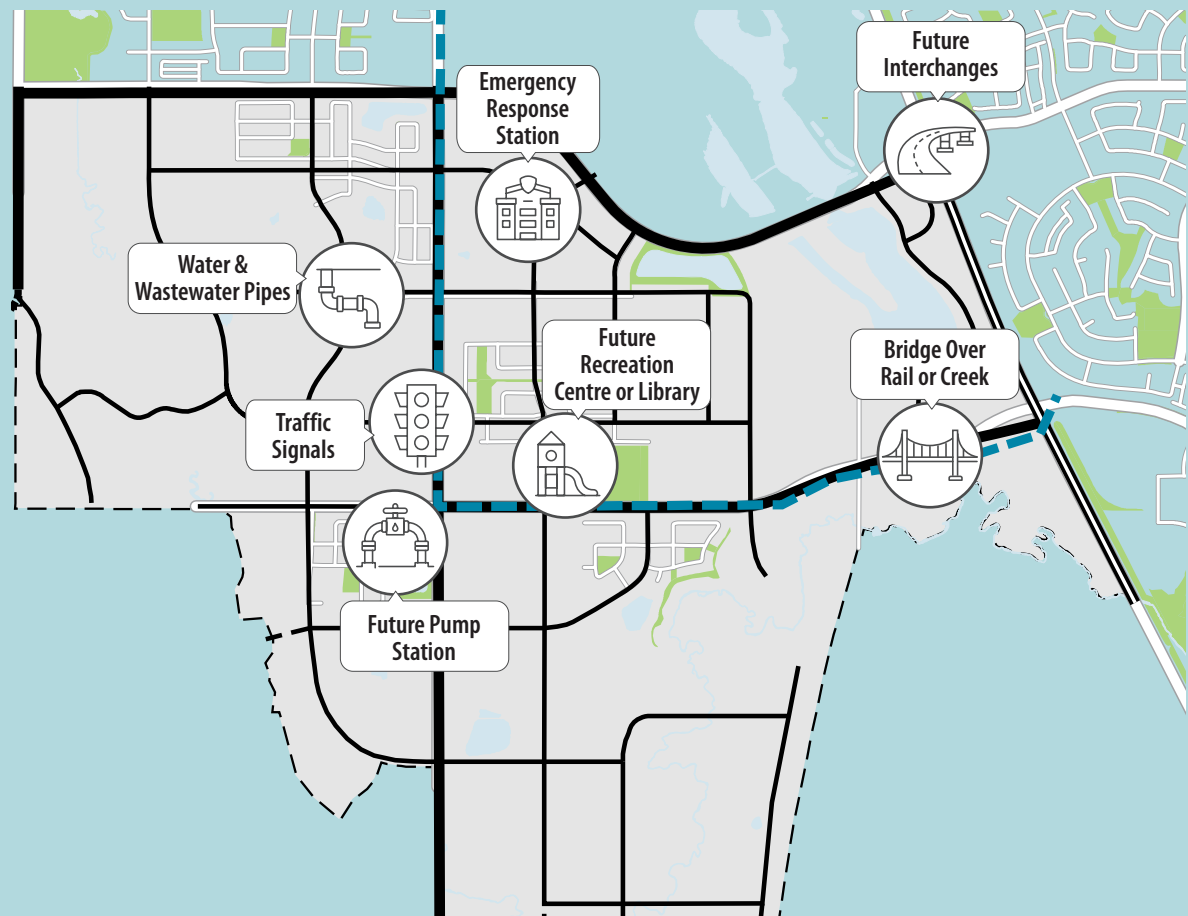
The City and developers each pay for a portion of off-site infrastructure in new communities. This helps pay for new infrastructure needed to build complete communities and provides the developer with the necessary infrastructure to move forward with constructing a community.

Developers contribute to the Off-site Levy for off-site infrastructure. These charges pay for the portion of off-site infrastructure that benefits new development or growth. The City pays for the portion of off-site infrastructure that benefits existing residents and the region.

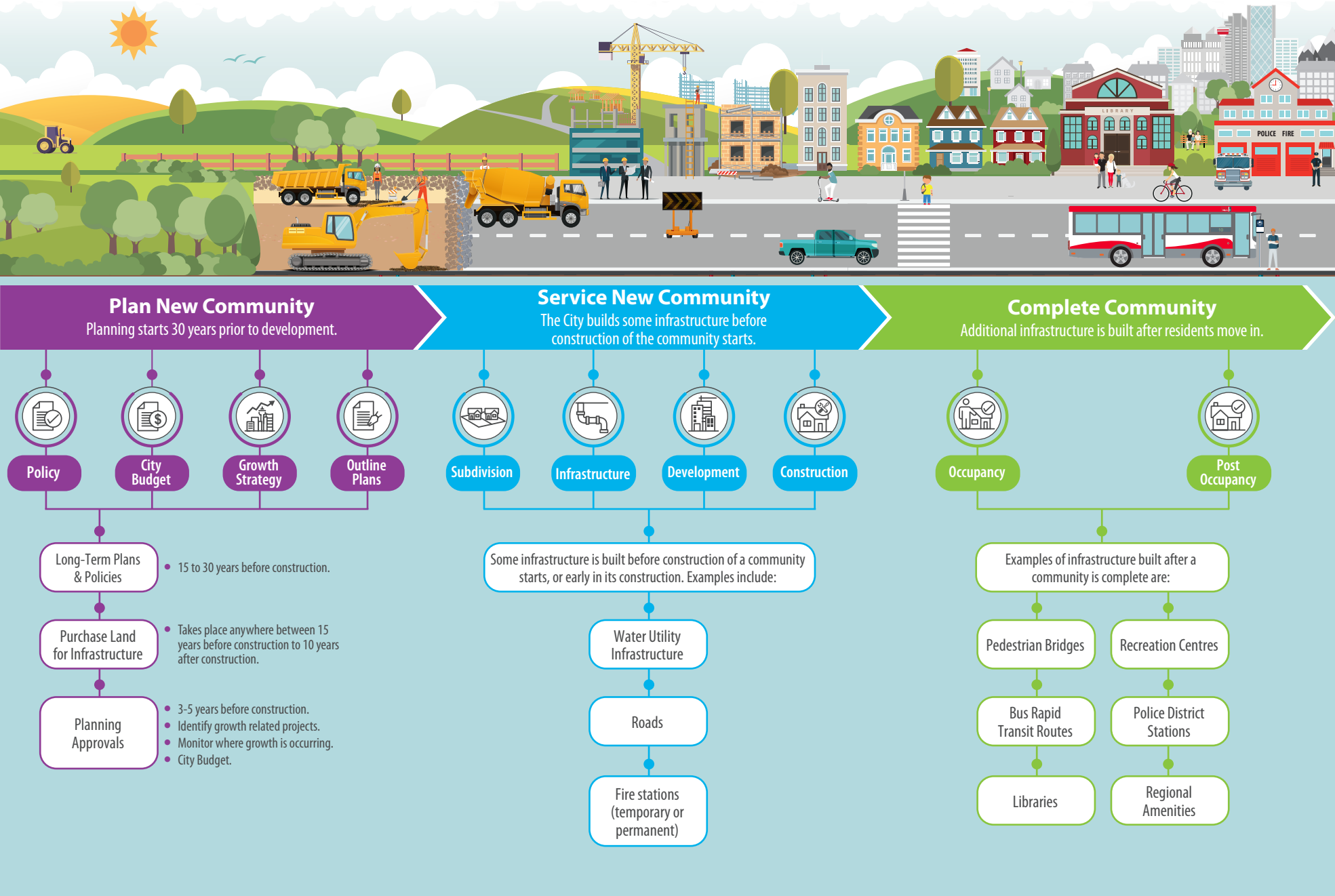
The City pays for its share of off-site infrastructure using taxes, rates, Provincial and Federal government funding and grants.

## The Off-site Levy supports:

- Achieving City policies and strategies (Municipal Development Plan/Calgary Transportation Plan, etc.).
- Growth and development by having the right infrastructure in place at the right time.
- Residents having the choice to live in a complete community that meets their basic needs.
- Achieving compact, sustainable and strategic growth through the targeted investment decisions within the Citywide Growth Strategies and business cases.



# Timeline of levy collection and build out of a community



# How Off-site Levy rates are determined

To ensure the Off-site Levy Bylaw and charges are current, The City has historically reviewed them every five years. This helps us incorporate changes in infrastructure needs and costs, changes to legislation, or respond to changes in the economy or pace of development. The diagram below outlines the process we use.

