

BYLAW 1600/22
STURGEON COUNTY MAJOR INVESTMENT INCENTIVES BYLAW
STURGEON COUNTY, MORINVILLE, ALBERTA

A BYLAW OF STURGEON COUNTY, IN THE PROVINCE OF ALBERTA, TO PROVIDE NON-RESIDENTIAL PROPERTY TAX AND/OR MACHINERY AND EQUIPMENT TAX INCENTIVES FOR INVESTMENT ATTRACTION, ECONOMIC DEVELOPMENT AND EXPANSIONS IN ELIGIBLE SECTORS.

WHEREAS, the *Municipal Government Act*, RSA 2000 c M-26 (the “Act”) permits municipalities to offer multi-year tax exemptions, partial exemptions, or deferrals for non-residential properties (class 2) in order to attract investment, development, and revitalization;

AND WHEREAS, the Act permits municipalities to authorize the annual and/or long-term exemption or deferral of machinery and equipment (class 4) property tax in order to attract investment, development and revitalization;

AND WHEREAS, the Council of Sturgeon County is committed to promoting investment in a sustainable and diversified economic base within the County;

AND WHEREAS, the Council of Sturgeon County considers it desirable to encourage the development or revitalization of non-residential properties and machinery and equipment for the general benefit of the municipality;

AND WHEREAS, the Council of Sturgeon County previously enacted the Heartland Incentive Bylaw 1552/21 to provide non-residential and/or machinery and equipment tax incentives for new and expanded energy value chain development and associated infrastructure within Alberta’s Industrial Heartland;

AND WHEREAS, the Council of Sturgeon County wishes to further provide non-residential and/or machinery and equipment tax incentives for new and expanded Value-Added Agriculture within the municipality and to Solar Power Production within Alberta’s Industrial Heartland;

NOW THEREFORE, the Council of Sturgeon County duly assembled, enact as follows:

1. Title

1.1. This Bylaw may be referred to as the “Sturgeon County Major Investment Incentives Bylaw”.

2. Definitions

2.1. In this Bylaw:

2.1.1. “Act” means the *Municipal Government Act*, RSA 2000 c M-26;

2.1.2. “Administration” means the administrative and operational arm of the County comprised of the various departments and business units and including all employees who operate under the leadership and supervision of the CAO;

2.1.3. “Agricultural Product” means

- (a) a plant or plant product;
 - (b) a meat or meat product; or
 - (c) a product, including any food or drink, wholly or partly derived from an animal and/or animal waste, or a plant and/or plant waste.
- 2.1.4. "Applicant" means a person who applies for an Exemption;
- 2.1.5. "Application Fee" means the fee established by this Bylaw to be paid at the time an application is submitted pursuant to this Bylaw;
- 2.1.6. "Assessed Person" means an assessed person as that term is defined under section 284(1) of the Act;
- 2.1.7. "Chief Administrative Officer" or "CAO" means the chief administrative officer as appointed by Council, including the CAO's delegate;
- 2.1.8. "Commercial Operation Date" means either:
- (a) the date from which the Project becomes a revenue-generating Project, with revenue being accounted for on the Assessed Person's Profit & Loss Statement;
 - (b) the date from which the Machinery and Equipment components of the New Construction or Expansion Project are operational as determined in accordance with MRAT and the Act. If the New Construction or Expansion Project does not include Machinery and Equipment, then the date at which the New Construction or Expansion Project is completed as determined in accordance with MRAT and the Act; or
 - (c) such a date as the Applicant may have approved by the County.
- 2.1.9. "Complete Application" means an application submitted pursuant to this Bylaw that includes the Application Fee, the applicable application requirements, and application form, all as required by the CAO or the CAO's delegate;
- 2.1.10. "Council" means all the councilors of the County including the chief elected official for the County;
- 2.1.11. "County" means the municipal corporation of Sturgeon County;
- 2.1.12. "Development Exemption" means the portion of municipal taxes on a property that have been determined to be exempt in accordance with this Bylaw and is computed separately for Non-residential Property and for Machinery and Equipment;
- 2.1.13. "Edmonton Metropolitan Region" means the following municipal corporations: the City of Beaumont, the City of Edmonton, the City Fort Saskatchewan, the City of Leduc, the City of St. Albert, the City of Spruce Grove; Sturgeon County, Strathcona County, Leduc County, Parkland County, the Town of Bon Accord, the Town of Bruderheim, the Town of Calmar, the Town of Devon, the Town of Gibbons, the

Town of Legal, the Town of Morinville, the Town of Redwater, the Town of Thorsby, and the Town of Stony Plain.

2.1.14. “Eligible Capital Costs” means the lower of:

- (a) the actual total capital costs incurred to build the Project, or
- (b) the estimated cost to the Applicant to build the Project as outlined in the Complete Application;

and shall include any new expenditures on labour, engineering, materials or other costs associated with the construction, but shall not include the costs of any improvements or Machinery and Equipment that existed on the land before construction commenced or the land itself, maintenance and turnaround costs, or other non-capital costs such as legal/regulatory/permitting fees;

2.1.15. “Eligible Sector” means one or more of the following industry classifications specifically designated by Council and identified in this Bylaw as appropriate for an Exemption:

- (a) Value-Added Agriculture; or
- (b) Solar Power Production;

2.1.16. “Environmental, Social, and Governance Polices” or “ESG” means policies regarding the disclosure of applicable Project information in accordance with widely used, often internationally recognized, sustainability reporting frameworks including but not limited to the Sustainability Accounting Standards Board (SASB), the Global Reporting Initiative’s (GRI) Standards, and the Task Force on Climate-related Financial Disclosures (TCFD);

2.1.17. “Exemption” means an exemption from taxation for Non-residential Property or Machinery and Equipment as provided for in Part 10, Division 2 of the Act. For purposes of clarity, the exemption from taxation applies only to taxes imposed by the County under Part 10, Division 2 of the Act and not any Provincial requisitions;

2.1.18. “Expansion” means development that adds to an existing Structure to increase the Structure’s physical space for purposes of facilitating the operation of Eligible Sector manufacturing, production, processing, or associated works within that Structure, excluding a similar Project, to be determined at the sole discretion of the Program Officer that is relocating from the jurisdiction of one municipal corporation within the Edmonton Metropolitan Region to the County;

2.1.19. “Heartland Incentive Bylaw” means Sturgeon County Heartland Incentive Bylaw 1552/21, as amended from time to time;

2.1.20. “Land Use Bylaw” means Sturgeon County Land Use Bylaw 1385/17, as amended from time to time;

2.1.21. “Machinery and Equipment” means machinery and equipment as defined by the Act;

- 2.1.22. "MRAT" means *the Matters Relating to Assessment and Taxation Regulation, 2018 AR 203/2017*;
- 2.1.23. "New Construction" means the construction within Sturgeon County of a new Structure for the purpose of establishing new Eligible Sector manufacturing, production, processing, or associated works within that Structure, excluding a similar Project, to be determined at the sole discretion of the Program Officer, that is relocating from the jurisdiction of one municipal corporation within the Edmonton Metropolitan Region to the County;
- 2.1.24. "Non-Residential Property" means non-residential as defined by the Act in respect of property;
- 2.1.25. "Program Officer" means the CAO or a delegate appointed by the CAO to carry out the provisions of this Bylaw;
- 2.1.26. "Project" means New Construction or Expansion of Property, which may include the development or revitalization of multiple facilities located in Sturgeon County (excluding maintenance turnarounds or direct replacements of the components of an existing project);
- 2.1.27. "Property" means property as defined by the Act;
- 2.1.28. "Qualifying Property" means a Structure or Property that is the subject of the Project;
- 2.1.29. "Solar Power Production" means collecting sunlight on a Solar Farm to convert radiant energy from the sun into thermal or electrical energy;
- 2.1.30. "Solar Farm" means solar farm as defined by the Land Use Bylaw;
- 2.1.31. "Structure" means a structure as defined by the Act that is Non-Residential Property or Machinery and Equipment;
- 2.1.32. "Tax Incentive Agreement" means a written agreement setting out the terms and conditions for an Exemption for the Qualifying Property; and
- 2.1.33. "Value-Added Agriculture" means changing, manipulating or enhancing an Agricultural Product through physical, chemical, or thermal means, and includes the packaging of a changed, manipulated or enhanced Agricultural Product.

3. CRITERIA FOR EXEMPTION

3.1. To be eligible for a tax Exemption, the following eligibility criteria must be met:

3.1.1. Requirements for a Project:

- (a) be within one of the Eligible Sectors as defined in Section 2.1.15.;
- (b) be a New Construction or Expansion Project;
- (c) be commenced subsequent to the passing of this Bylaw;
- (d) Value-Added Agriculture Projects must deploy Eligible Capital Costs of more than \$20 million (Canadian dollars);
- (e) Solar Power Production Projects must deploy Eligible Capital Costs of more than \$200 million (Canadian dollars); and
- (f) either:
 - (i) employ a minimum of 50 personnel, including contract and subcontract labour, during the construction period; or
 - (ii) permanently employ a minimum of 30 personnel during operations for the duration of the Tax Incentive Agreement.

3.1.2. Requirements for a Qualifying Property:

- (a) be physically located in the geographic area of and within the jurisdiction of the County;
- (b) in the case of Solar Power Production, be physically located within the geographic area of the County depicted in Schedule "A";
- (c) obtain all necessary development approvals from the County;
- (d) obtain all other necessary registrations, licences, permits, approvals, or other authorizations, as the case may be;
- (e) not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the County;
- (f) not going through foreclosure; and
- (g) not in violation of a development agreement or the *Safety Codes Act* at any time during the term of Tax Incentive Agreement.

3.1.3. Requirements for Applicant:

- (a) Applicant is the Assessed Person or authorized agent for the Assessed Person;
- (b) Assessed Person must not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the County;
- (c) Assessed Person must not be in bankruptcy or receivership;
- (d) Assessed Person must be in compliance with terms and conditions of any grant or other financial assistance received from the County, irrespective of the Project or Qualifying Property;

- (e) Assessed Person and their agent must not furnish false information within an application, or furnish false information or misrepresent any fact or circumstance to the County; and
 - (f) Assessed Person and their agent must meet all requirements under this Bylaw and the Act.
- 3.2. Notwithstanding anything in this Bylaw or the Heartland Incentive Bylaw, in no case shall a Project qualify for an Exemption under both this Bylaw and the Heartland Incentive Bylaw.

4. APPLICATION

4.1. Application Process

- 4.1.1. Applicants must submit a Complete Application to the County, and the County has the discretion to reject applications that are incomplete, ineligible or provided after the deadline provided in this Bylaw;
- 4.1.2. Applicants must submit a non-refundable application fee in the amount of \$3,000 (Canadian dollars);
- 4.1.3. A Complete Application must be received before any development associated with the New Construction or Expansion Project has commenced;
- 4.1.4. Applicants whose applications are returned as incomplete or ineligible may resubmit an application provided the application is resubmitted by the deadline;
- 4.1.5. Notwithstanding the Complete Application requirements, the County may require any additional information that, at the discretion of the County, is necessary to complete the application;
- 4.1.6. Complete Applications may be considered and approved in accordance with this Bylaw before construction on the Qualifying Property is complete; however, the Exemption will not apply until all construction on the Qualifying Property is complete, the development is inspected and approved, and the Commercial Operation Date takes place; and
- 4.1.7. The County will advise Applicants in writing if their application is accepted for consideration. Applications accepted for consideration shall become the property of the County and may not be returned.

4.2. Consideration Process

- 4.2.1. The Program Officer shall receive and consider Complete Applications within the provisions of this Bylaw and may consult with, obtain information from, and verify information with other employees or agents of the County, other governments, government agencies, or persons.
- 4.2.2. The Program Officer, may, at any time, require the Applicant to provide any documents the Program Officer deems necessary to verify any information

contained in the application or to confirm ongoing compliance with the eligibility criteria of the Exemption.

- 4.2.3. The Program Officer shall consider each application and recommend to the CAO to:
 - (a) Grant the exemption and enter into a Tax Incentive Agreement with the Applicant, or;
 - (b) Reject the application and advise the Applicant with written reasons as to why, and the date by which the Applicant may submit an appeal to have Council review the decision.
- 4.2.4. The CAO shall enter into a Tax Incentive Agreement with a successful Applicant.
- 4.2.5. The Program Officer may delegate any duty or responsibility of the Program Officer to an employee or agent of the County.

5. CALCULATION OF EXEMPTION

- 5.1. A Development Exemption granted pursuant to this Bylaw shall be calculated and applied in accordance with this Section.
 - 5.1.1. If an Applicant has implemented Environmental, Social, and Governance Policies with respect to either a Value-Added Agriculture Project or Qualifying Property subject to a Value-Added Agriculture Project, the amount of total taxes subject to Exemption shall be equivalent to 2% of the Eligible Capital Costs of the Value-Added Agriculture Project and shall in no case exceed this amount.
 - 5.1.2. In all other cases, the amount of total taxes subject to Exemption shall be the equivalent of the following amount the Eligible Capital Costs of each eligible assessment class of the Project by Eligible Sector and shall in no case exceed this amount:
 - (a) Value-Added Agriculture – 1.5%; of Eligible Capital Costs; and
 - (b) Solar Power Production – 1% of Eligible Capital Costs.
 - 5.1.3. For greater clarity, where Eligible Capital Costs include costs for both Non-residential Property and Machinery and Equipment, the Exemption shall be calculated and allocated separately to both the Non-Residential Property and the Machinery and Equipment.
 - 5.1.4. A Development Exemption shall be allocated as follows:
 - (a) for all eligible tax years identified in the Tax Incentive Agreement, the Qualifying Property shall receive a maximum 80% Exemption on the incremental increase in the annual property taxes levied upon the Qualifying Property based on the increase in the assessed value of the Qualifying Property attributable to the New Construction or Expansion for which the tax incentive has been granted in that tax year;

- (b) any remaining balance of the Development Exemption will be carried forward to offset municipal taxes in subsequent taxation years, in accordance with this section;
- (c) notwithstanding anything in this Bylaw, should the remaining amount of the Development Exemption be less than 80% of the incremental increase in the annual property taxes levied upon the Qualifying Property in the assessed value of the Qualifying Property attributable to the New Construction or Expansion for which the tax incentive has been granted, the Exemption for that taxation year shall equal the remaining amount of the Development Exemption; and
- (d) notwithstanding anything in this Bylaw, an Exemption shall in no case apply for more than a single term of not more than 10 consecutive taxation years, and only one 10-year term may be granted.

5.1.5. Notwithstanding anything in this Bylaw, no Exemption shall be permitted to apply in a tax year that is more than 15 years after an Exemption is approved in accordance with this Bylaw.

6. TAX INCENTIVE AGREEMENT

6.1. A Tax Incentive Agreement will be required for all granted Exemptions. The Tax Incentive Agreement shall include the following:

- (a) the taxation years to which the Exemption applies, which must not include any taxation year earlier than the taxation year in which the Exemption is granted;
- (b) conditions the breach of which will result in cancellation of the Tax Incentive Agreement, and the taxation year or years to which the conditions apply;
- (c) the date which Exemptions shall begin in effect, which will be the Commercial Operation Date;
- (d) the amount of the Exemption, to be calculated and applied in accordance with section 4; and
- (e) any other information or conditions provided by the County.

7. CANCELLATION OF EXEMPTION

7.1. If at any time after an Exemption is granted, the Program Officer determines that:

- (a) the Applicant or their application did not meet or ceased to meet any of the criteria in which formed the basis of granting the Exemption; or
- (b) there was a breach of any condition of the Tax Incentive Agreement;

the County may cancel the Exemption for the taxation year or years in which the criterion was not met or to which the condition applies.

7.2. The County may, at any time, require the Applicant to provide any documents the County deems necessary to verify compliance with the conditions of a Tax Incentive Agreement.

- 7.3. Written notification of a decision to cancel an Exemption must be provided to the Applicant and must include reasons for the cancellation and identify the taxation year or years to which the cancellation applies. The written notification shall also provide the date by which the Applicant may submit an appeal to have Council review the decision.

8. APPEAL TO COUNCIL

- 8.1. An Applicant may appeal to Council in the following situations:
- (a) an Application for Exemption is refused or rejected;
 - (b) a Tax Incentive Agreement is cancelled; or
 - (c) the content of the Tax Incentive Agreement is inconsistent with the Bylaw or the Act.
- 8.2. A request for appeal shall be submitted in writing to the CAO within 30 days of:
- (a) written notice being sent to the Applicant that an application has been refused or rejected;
 - (b) written notice being sent to the Applicant that a Tax Incentive Agreement is cancelled; or
 - (c) execution of a Tax Incentive Agreement;
- as the case may be.
- 8.3. Council shall consider an appeal at:
- (a) a regularly scheduled meeting of Council; or
 - (b) a special meeting of Council.
- 8.4. Remedies available to Council upon conclusion of an appeal are:
- (a) Council may uphold or revoke a decision of Administration with respect to the outcome of an application or cancellation of an Exemption; or
 - (b) Council can revise or direct Administration to revise a Tax Incentive Agreement.

9. SEVERABILITY

- 9.1. Should any provision of this Bylaw be invalid, then the invalid provision shall be severed, and the remainder of this Bylaw shall remain in effect.

10. EFFECTIVE DATE

10.1. This Bylaw shall come into force and take effect upon being passed.

Read a first time this 29th day of November, 2022.

Read a second time this 13th day of December, 2022.

Read a third time this 13th day of December, 2022.

"Original Signed"

Alanna Hnatiw
Mayor

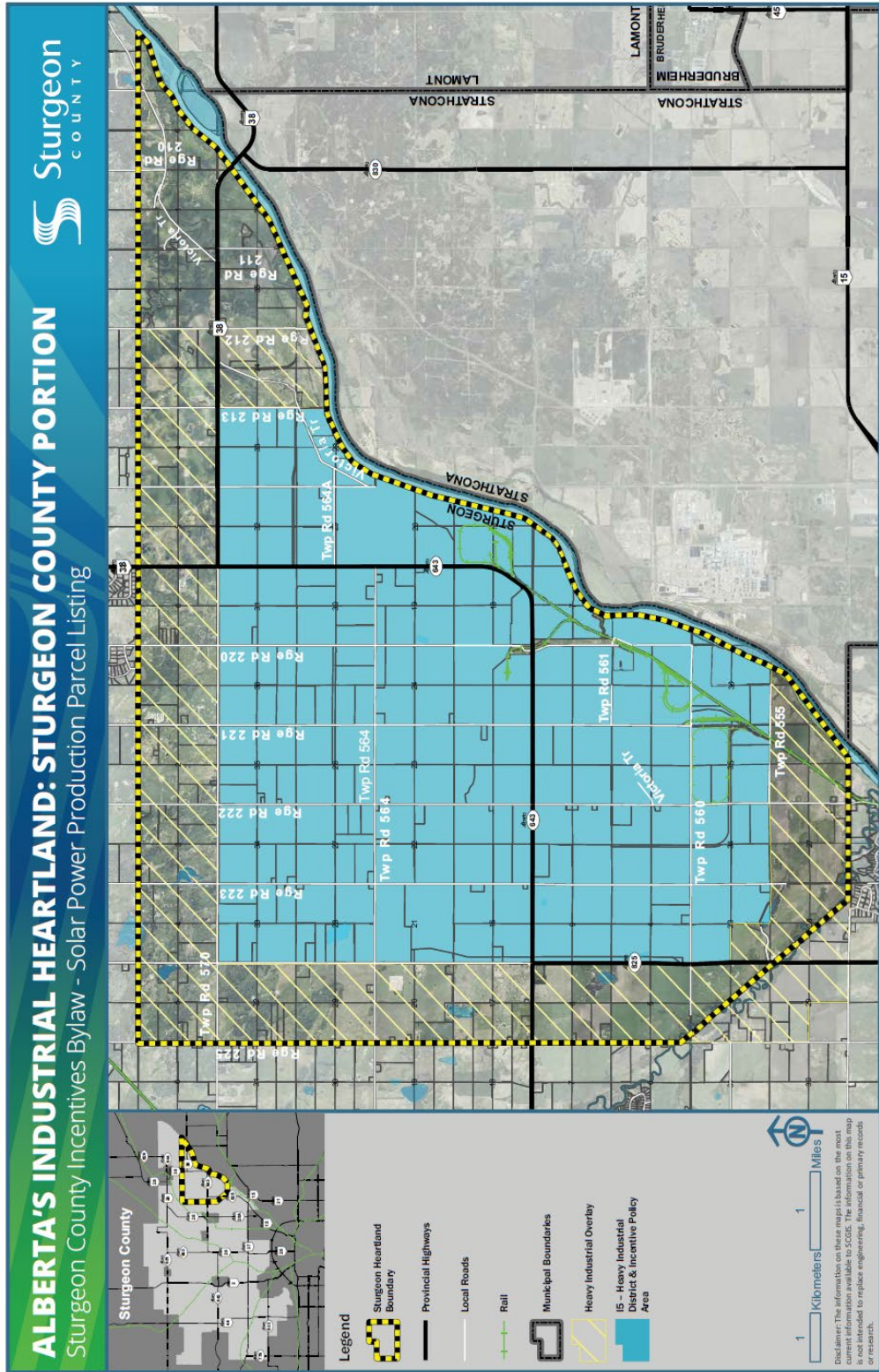
"Original Signed"

Reegan McCullough
County Commissioner (CAO)

December 14, 2022

DATE SIGNED

SCHEDULE "A"



LEGAL	ACRES
4;21;55;31;NW	10.95
4;21;56;17;NE	81.48
4;21;56;17;NW	159.69
4;21;56;17;SE	41.97
4;21;56;17;SW	79.93
4;21;56;18;NE	154.2
4;21;56;18;SE	104.11
4;21;56;18;SW	75.42
4;21;56;19;NE	4.99
4;21;56;19;NE	38.02
4;21;56;19;NE	112.83
4;21;56;19;NW	119.03
4;21;56;19;SE	5
4;21;56;19;SE	151.6
4;21;56;19;SW	160.64
4;21;56;20;SE	20.24
4;21;56;20;SE	102.42
4;21;56;20;SW	7.47
4;21;56;20;SW	152.23
4;21;56;28;NE	26.45
4;21;56;28;NE	110.88
4;21;56;28;NW	152.42
4;21;56;28;OT	1.11
4;21;56;28;SE	4.01
4;21;56;28;SW	11.62
4;21;56;28;SW	84.52
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4;21;56;29;NW	155.98
4;21;56;30;NE	75.89
4;21;56;30;NE	79.87
4;21;56;30;NW	159.38
4;21;56;30;SE	144.27
4;21;56;30;SW	79.75
4;21;56;30;SW	79.94
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4;21;56;31;NW	147.38
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4;21;56;31;SW	159.8
4;21;56;32;NE	157.43

LEGAL	ACRES
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4;22;55;34;NE	149.46
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4;22;55;34;SE	80.6
4;22;55;34;SW	160.04
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4;22;55;35;NW	70.22
4;22;55;35;NW	80.12
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4;22;55;36;SE	106.72
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LEGAL	ACRES
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4;22;56;25;SW	80.4
4;22;56;26;NE	148.99
4;22;56;26;NW	159.27

LEGAL	ACRES
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LEGAL	ACRES
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0720318;2;3	76.81
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0728620;1;1	40.04
0823780;2;1	354.63
0824867;C	14.78
0826908;1;1	79.5
0925119;1;2	54.45
1124464;RLY;OT	26.7
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1124595;OT	14.41
1124595;OT	5.59
1124595;OT	4.6
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1220034;RW;56	10.96

LEGAL	ACRES
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2020866;1;3	15.94
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3123TR;;B	39.9
3123TR;;C	39.99
3123TR;;D	40.34
5189NY;RLY;56	23.61
5283NY;RLY;56	0.48
5283NY;RLY;56	0.46
5283NY;RLY;56	0.4
5356NY;RLY;56	1.31
5356NY;RLY;56	0.11
7622286;;B	78.41
7820028;;1	10
7820048;;A	3.32
8020077;;A	69.83
8120542;;1	19.97
8221036;;1	89.28
8322845;OT	1.76
8921222;;1	9.97
9020562;;A	3.71
9023376;RW;56	4.59
9122093;;1	2.47
9323058;;1	8.3
9523004;;1	2.47
9524991;;1	11.6
9824167;;1	8.44
9925527;;1	77.46
9926318;;1	7.89

LEGAL	ACRES
4;22;56;4;NW	133.65
4;22;56;4;SE	71.91
4;22;56;4;SE	79.92
4;22;56;4;SW	141.19
4;22;56;9;NE	156.73
4;22;56;9;NW	133
4;22;56;9;SE	157.29
4;22;56;9;SW	134.17
4;25;55;1;SW	79.94
0020190;;1	12
0021837;;1	10.31
0022285;;1	71.53
0226920;1;1	19.7
0320681;1;1	79.33

LEGAL	ACRES
1220034;RW;56	10.9
1222242;1;1	319.89
1224169;OT	3.55
1422410;1;3	2.47
1525006;1;2	263.98
1623858;1;1	78.98
1623858;1;2	52.75
1623858;1;3	10.45
1722657;B	4.46
1722657;C	2.41
1722905;1;3	2.84
1722905;1;4	22.48
1820365;1;3	228.96
1820366;1;1	163.03

LEGAL	ACRES
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