Form 49
[Rule 13.19]

COURT FILE NUMBER	1703-12327
COURT	COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE	EDMONTON
	IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
	AND IN THE MATTER OF A PLAN OF ARRANGEMENT OF 667402 ALBERTA LTD., 18512398 ALBERTA LTD., 816956 ALBERTA LTD., 1371047 ALBERTA LTD., 1919209 ALBERTA LTD. AND CANADA NORTH GROUP LP HOLDINGS LTD.
DOCUMENT	**AFFIDAVIT**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	**BROWNLEE LLP** 700, 396[th] 11[th] Avenue SW Calgary, AB T2R 0C5 **Attention: Gregory G. Plester** **Solicitors for Athabasca County** Telephone: (403) 232-8300 Fax: (403) 232-8408 E-mail: gplester@brownleelaw.com File No.: 71008-0092/GGP

AFFIDAVIT OF BRIAN PYSYK

Sworn on July 24, 2019

I, Brian Pysyk, of Athabasca County, in the Province of Alberta, MAKE OATH AND SAY THAT:

1. I am the Director of Corporate Services for Athabasca County (the "County) and as such, I have personal knowledge of the matters deposed to in this Affidavit except where stated

to be based upon information and belief, in which event I verily believe such matters to be true.

2. This Affidavit is supplemental to my previous Affidavit sworn on October 24, 2018, and it consolidates and provides additional information.

3. The County is a municipal corporation established under the *Municipal Government Act*, RSA 2000, c M-26 (the "*MGA*").

4. The County is a creditor in these proceedings and claims unpaid taxes and associated penalties owed in respect to a parcel of land located within the municipal boundaries of the County.

5. Pursuant to the provisions of the *MGA*, the County levies property taxes upon the assessed value of the land, and improvements thereon, located within the County's municipal boundaries through a property tax bylaw required by section 353 of the *MGA*, which is passed by the County's Council annually. Attached hereto and marked as **Exhibits "A", "B", "C", "D", and "E"** respectively are copies of the County's 2015, 2016, 2017, 2018, and 2019 property tax bylaws, Bylaw No's. 004-2015, 009-2016, 004-2017, 010-2018, and 010-2019.

6. Properties within the County that are subject to assessment and taxation are assigned individual tax roll numbers based on the legal land description of the location of the property.

7. 1371047 Alberta Ltd. ("137") and Wandering River Properties Ltd. ("Wandering River") were at all material times the registered owners of a parcel of land located within the County and legally described as:

> THE NORTH EAST QUARTER OF SECTION THIRTY FIVE (35)
> TOWNSHIP SEVENTY ONE (71)
> RANGE SEVENTEEN (17)
> WEST OF THE FOURTH MERIDIAN

CONTAINING 65.2 HECTARES (161 ACRES) MORE OR LESS
EXCEPTING THEREOUT:
(A) 0.417 HECTARES (1.03 ACRES) MORE OR LESS,
AS SHOWN ON ROAD PLAN 498PX
(B) 0.414 HECTARES (1.02 ACRES) MORE OR LESS,
AS SHOWN ON ROAD PLAN 8020469
EXCEPTING THEREOUT ALL MINES AND MINERALS
AND THE RIGHT TO WORK THE SAME

(the "Property").

Attached hereto and marked as **Exhibit "F"** is a copy of the certificate of title for the Property dated July 10, 2019.

Levy - Land and Improvements:

8. Pursuant to section 304 of the *MGA*, and on account of their ownership of the Property, 137 and Wandering River were determined by the County to be the assessed persons in respect to the Property and the improvements thereon. As a result, tax and assessment notices were issued to 137 and Wandering River in respect to each of the 2015 - 2019 taxation years. Attached hereto and marked collectively as **Exhibit "G"** are copies of the 2015 - 2019 Combined Assessment and Property Tax Notices issued by the County in respect to the Property.

9. The property taxes levied by the County are based on the assessed value of the Property and the improvements located on the Property as required by Part 9 of the *MGA*.

10. The assessments of the Property were comprised of the assessment of:

    (a) the portion of the Property that was considered "Vacant Farmland";

    (b) the portion of the Property that was considered "Improved Commercial"; and

    (c) the improvements that were located on the "Improved Commercial" portion of the Property.

11. The portion of the Property considered "Vacant Farmland" is assessed based on a regulated value. Attached and marked as **Exhibit "H"** are the relevant sections of the *Guide to Property Assessment and Taxation in Alberta* published by Alberta Municipal Affairs explaining regulated properties.

12. The assessable improvements on the Property included trailers, offices, and other buildings with various amenities, such as:

    (a) 38 Man Bed Dorms;

    (b) Gym & Recreation Centre;

    (c) Kitchen/Cafeteria;

    (d) Laundry;

    (e) Medical Office;

    (f) Command Centre Offices;

    (g) Offices;

    (h) Security Shack;

    (i) Administration/Warehouse Building.;

    (j) Warehouse (Metal Clad);

    (k) 3-Sided Warehouse (Metal Clad);

    (l) 96' Tower

    (the "Improvements").

Attached hereto and marked collectively as **Exhibit "I"** are copies of the Assessment Summaries prepared in respect to the Property for the 2014 - 2018 assessment years (which correspond with the 2015 - 2019 tax years) which provide a breakdown of the assessed value of the Property and of the assessable Improvements located on the Property.

13. I have reviewed the Affidavit of Barry Roman, the President and Director of 726 Remote Accommodations Ltd. ("726"), which was filed October 4, 2018, and it is my understanding, as per paragraphs 20 to 26 of the Affidavit, that 726 provided equipment to Wandering River via a lease agreement and such equipment constitutes Improvements located on the Property which were assessed by the County.

14. All of the Improvements included in the assessment of the Property were assessed on the basis that they constitute assessable improvements pursuant to the *MGA*. The Improvements account for a significant proportion of the overall assessment for the Property in each of the relevant assessment years.

15. The following table outlines the municipal tax levy (which does not include any payments made or penalties imposed) in respect to the Property and Improvements thereon for the 2015 - 2019 tax years, including a breakdown of the average percentage of taxes levied with respect to each (the "Tax Levy Breakdown"):

	LAND	**IMPROVEMENTS**	**TOTAL**	**PERCENTAGE BREAKDOWN**
2015 -	$1,634.49	$219,801.24	$221,435.73	
2016 -	$1,665.51	$160,525.80	$162,191.31	
2017 -	$1,689.00	$145,206.31	$146,895.31	
2018 -	$1,783.81	$16,006.75	$17,790.56	
2019 -	$1,824.11	$16,397.00	$18,221.11	
	$8,596.92	$557,937.10	**$566,534.02**	98.48% Improvements; 1.52% Land

Attached hereto and marked as **Exhibit "J"** is a Tax Roll Trial Balance showing the Tax Levy Breakdown as of June 24, 2019.

Total Outstanding Taxes:

16. 137 and Wandering River have failed to fully pay property taxes levied by the County since 2015, having only made $95,000.00 in payments, with the last payment being March 21, 2017. As of the date of this Affidavit, the taxes owed by 137 and Wandering River including outstanding 2015, 2016, 2017, 2018, and 2019 tax levies, and all penalties imposed to date, total $750,508.90 (the "Tax Arrears") as evidenced by the Tax Roll Trial Balance previously attached as **Exhibit "J"** at paragraph 15 of this affidavit.

17. Further penalties will continue to accrue in respect to any amounts that remain outstanding in respect to the Property in accordance with the County's Penalty Bylaw, Bylaw No. 35-1995. Attached hereto and marked as **Exhibit "K"** is a copy of the County's Penalty Bylaw.

18. As a result of the property taxes outstanding in respect to the Property, the County included the Property in a tax arrears list that was submitted to the Land Titles Office in March of 2017. Subsequently, a Tax Notification was registered against the Property as Registration No. 172 091 663 (the "Tax Notification") as of April 13, 2017. The Tax Notification remains registered against the Property as evidenced by the certificate of title for the property previously attached as **Exhibit "F"** at paragraph 7 of this affidavit.

19. I make this affidavit in support of the County's position that the outstanding Tax Arrears constitute a special lien against the Property and Improvements that were subject to assessment by the County and that gave rise to the Tax Arrears.

SWORN BEFORE ME at Grace Panylyk in the Province of Alberta, this 24 day of July, 2019.	)	
Commissioner for Oaths in and for Alberta	)	**BRIAN PYSYK**

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 2022

TAB A

This is Exhibit " A " referred to in the Affidavit of Brian Pysyk
Sworn before me this 24 day of July A.D., 20 19
SPanylyk
A Notary Public, A Commissioner for Oaths in and for Alberta

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 2022

ATHABASCA COUNTY

BY-LAW 004 – 2015

A By-Law of Athabasca County, in the Province of Alberta, to authorize the rate of taxation for all purposes for the year 2015.

WHEREAS,

the probable expenditure of Athabasca County for the calendar year 2015 for all purposes totals $34,342,584.00 as shown by the estimates approved by Council at its January 29, 2015 County Council Meeting; and

WHEREAS,

the probable revenue from all sources, other than taxation is estimated at $14,728,457.00 as shown by the said estimates, thus leaving a balance of $19,614,127.00 to be raised by taxation; and

WHEREAS,

the assessed value of all lands and improvements in Athabasca County as shown on the assessment roll is estimated at:

In Athabasca County	
Residential Lands and Improvements.	$ 870,107,150
Farmland	$ 66,840,930
Non-Residential Land and Improvements	$ 170,191,510
Linear Assessment	$ 613,066,080
Linear co-generation	$ 29,710,960
Machinery & Equipment	$ 360,360,530
TOTAL	$ 2,110,277,160

WHEREAS,

the said requisitions have been accepted by Council:

In Athabasca County	
Greater North Foundation	$ 514,427.78
Alberta School Foundation Fund	$ 4,991,195.87

ATHABASCA COUNTY

BY-LAW 004 - 2015

NOW THEREFORE,

under the authority and subject to the provisions of Section 353 of the Municipal Government Act, 2000, and amendments in force as of January 2012, the Council of Athabasca County in the province of Alberta, Duly Assembled Enacts As Follows:

1. THAT the County Administration be and is hereby authorized to levy on the assessed value of all lands and improvements as shown on the Assessment Roll the following rates of taxation:

In Athabasca County	Residential	Farmland	Non-Residential	Linear	M & E Co-Generation
General Municipal	.00393	.01145	.01315	.01315	.01315
Greater North Foundation	.00024	.00024	.00024	.00024	.00024
Alberta School Foundation Fund	.00246	.00246	.00343	.00343	∅
TOTAL	**.00663**	**.01415**	**.01682**	**.01682**	**.01339**

READ A FIRST TIME this 30th day of April, A.D., 2015.

Doris Splane
REEVE

COUNTY MANAGER

READ A SECOND TIME this 30th day of April, A.D., 2015.

Doris Splane

REEVE

COUNTY MANAGER

AND WITH THE UNANIMOUS CONSENT OF ALL MEMBRERS PRESENT

READ A THIRD TIME AND FINALLY PASSED this 30th day of April, A.D., 2015.

Doris Splane

REEVE

COUNTY MANAGER

TAB B

This is Exhibit "B" referred to in the Affidavit of
Brian Pysyk
Sworn before me this 24 day
of July A.D., 20 19

A Notary Public, A Commissioner for Oaths in and for Alberta

GRACE PANYLYK
A COMMISSIONER FOR OATHS IN AND FOR THE PROVINCE OF ALBERTA. EXPIRY: JUNE 14 2022

Athabasca County

Bylaw 009-2016

A BY-LAW OF ATHABASCA COUNTY, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATE OF TAXATION FOR ALL PURPOSES FOR THE YEAR 2016.

WHEREAS,

the probable expenditure of Athabasca County for the calendar year 2016 for all purposes totals $36,030,410.00 as shown by the estimates approved by Council at its February 9, 2016 County Council Meeting; and

WHEREAS,

the probable revenue from all sources, other than taxation is estimated at $17,043,063.00 as shown by the said estimates, thus leaving a balance of $18,987,347.00 to be raised by taxation; and

WHEREAS,

the assessed value of all lands and improvements in Athabasca County as shown on the assessment roll is estimated at:

<u>In Athabasca County</u>	
Residential Lands and Improvements	$ 893,116,190
Residential Lands and Improvement-Grant in Lieu	$ 810,820
Farmland	$ 66,798,170
Non-Residential Land and Improvements	$ 164,972,610
Non-Residential Land and Improvements-Grant in Lieu	$ 276,480
Linear	$ 595,047,910
Linear co-generation	$ 30,318,440
Machinery & Equipment	$ 327,968,170
TOTAL	**$ 2,079,308,790**

WHEREAS,

the said requisitions have been accepted by Council:

<u>In Athabasca County</u>	
Greater North Foundation	$ 556,697.20
Alberta School Foundation Fund	$ 5,236,224.79

NOW THEREFORE,

under the authority and subject to the provisions of Section 353 of the Municipal Government Act, 2000, and amendments in force as of January 2012, the Council of Athabasca County in the province of Alberta, Duly Assembled Enacts As Follows:

1. THAT the County Administration be and is hereby authorized to levy on the assessed value of all lands and improvements as shown on the Assessment Roll the following rates of taxation:

In Athabasca County:

	Residential	Residential Grant in Lieu	Farmland	Non-Residential	Non-Residential Grant in Lieu	Linear	M & E
General Municipal	.003930	.003930	.011450	.013150	.013150	.013150	.013150
Greater North Foundation	.000268	.000268	.000268	.000268	.000268	.000268	.000268
Alberta School Foundation	.002489		.002489	.003746		.003746	
Totals	.006687	.004198	.014207	.017164	.013418	.017164	.013418

READ A FIRST TIME this 28 Day of Apirl, 2016, A.D.

Doris Splane
REEVE

COUNTY MANAGER

READ A SECOND TIME this 28 Day of Apirl, 2016, A.D.

Doris Splane
REEVE

COUNTY MANAGER

READ A THIRD TIME AND FINALLY PASSED this 28 Day of Apirl, 2016, A.D.

Doris Splane
REEVE

COUNTY MANAGER

TAB C

This is Exhibit " C " referred to in the Affidavit of
Brian Pysyk
Sworn before me this 24 day
of July A.D., 2019
A Notary Public, A Commissioner for Oaths in and for Alberta

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA EXPIRY: JUNE 14 2022

ATHABASCA COUNTY

BYLAW 004-2017

A BY-LAW OF ATHABASCA COUNTY, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATE OF TAXATION FOR ALL PURPOSES FOR THE YEAR 2017.

WHEREAS,

the probable expenditure of Athabasca County for the calendar year 2017 for all purposes totals $40,342,849.00 as shown by the estimates approved by Council at its March 14, 2017 County Council Meeting; and

WHEREAS,

the probable revenue from all sources, other than taxation is estimated at $22,315,145.00 as shown by the said estimates, thus leaving a balance of $18,027,704.00 to be raised by taxation; and

WHEREAS,

the assessed value of all lands and improvements in Athabasca County as shown on the assessment roll is estimated at:

In Athabasca County	
Residential Lands and Improvements	$ 893,596,190
Residential Lands and Improvement-Grant in Lieu	$ 793,050
Farmland	$ 66,779,060
Non-Residential Land and Improvements	$ 164,423,810
Non-Residential Land and Improvements-Grant in Lieu	$ 270,710
Linear	$ 528,103,230
Linear co-generation	$ 29,966,350
Machinery & Equipment	$ 322,721,390
TOTAL	**$ 2,006,653,790**

WHEREAS,

the said requisitions have been accepted by Council:

In Athabasca County	
Greater North Foundation	$ 556,662.36
Alberta School Foundation Fund	$ 5,228,410.47

NOW THEREFORE,

under the authority and subject to the provisions of Section 353 of the Municipal Government Act, 2000, and amendments in force as of January 2012, the Council of Athabasca County in the province of Alberta, Duly Assembled Enacts As Follows:

1. THAT the County Administration be and is hereby authorized to levy on the assessed value of all lands and improvements as shown on the Assessment Roll the following rates of taxation:

In Athabasca County:

	Residential	Residential Grant in Lieu	Farmland	Non-Residential	Non-Residential Grant in Lieu	Linear	M & E
General Municipal	.003930	.003930	.011450	.013150	.013150	.013150	.013150
Greater North Foundation	.000272	.000272	.000272	.000272	.000272	.000272	.000272
Alberta School Foundation	.002558		.002558	.003999		.003999	
Totals	.006760	.004202	.014280	.017421	.013422	.017421	.013422

READ A FIRST TIME this 11 Day of April, 2017, A.D.

Doris Splane
REEVE

COUNTY MANAGER

READ A SECOND TIME this 11 Day of April, 2017, A.D.

Doris Splane
REEVE

COUNTY MANAGER

READ A THIRD TIME AND FINALLY PASSED this 11 Day of April, 2017, A.D.

Doris Splane
REEVE

COUNTY MANAGER

TAB D

This is Exhibit " D " referred to in the Affidavit of
Brian Pysyk
Sworn before me this 24 day
of July A.D., 2019
A Notary Public, A Commissioner for Oaths in and for Alberta

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA EXPIRY JUNE 14 2022

ATHABASCA COUNTY

BYLAW 010-2018

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE ATHABASCA COUNTY FOR THE 2018 TAXATION YEAR.

WHEREAS, the Athabasca County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on February 13, 2018; and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total $24,773,744.00 and:

WHEREAS, the estimated municipal expenses (excluding non cash items) set out in the annual budget for the Athabasca County for 2018 total $31,207,502.00; and the balance of $6,433,758.00 is to be raised by general municipal property taxation; and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is $11,954,500.00 and;

THEREFORE the total amount to be raised by general municipal taxation is $18,388,258.00 and;

WHEREAS, the requisitions are:

Alberta School Foundation Fund	
- Residential/Farm land	2,560,956.21
- Non-residential	2,601,848.43
Greater North Seniors Foundation	552,622.13
Designated Industrial Assessment	35,756.21

WHEREAS, the council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statues of Alberta, 2000; and

WHEREAS, the assessed value of all property in Athabasca County as shown on the assessment roll is:

Residential	904,172,740
Residential Grant in Lieu	783,950
Farmland	66,741,990
Non-Residential	53,206,420
Non-Residential Grant in Lieu	268,510
Non-Residential Designated Industrial	107,695,090
Linear	573,828,580
Linear Co-Generate	30,466,160
Machinery & Equipment	76,020
M & E Designated Industrial	333,250,370
Total Assessment	2,070,469,830

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of Athabasca County, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the rates of taxation "**as per Schedule A**" on the assessed value of all property as shown on the assessment roll of Athabasca County:
2. That this bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME this 26th Day of April, 2018, A.D.

for REEVE

COUNTY MANAGER

READ A SECOND TIME this 26th Day of April, 2018, A.D.

for REEVE

COUNTY MANAGER

READ A THIRD TIME AND FINALLY PASSED this 26th Day of April, 2018, A.D.

for REEVE

COUNTY MANAGER

ATHABASCA COUNTY
SCHEDULE A
2018 RATES OF TAXATION

	Assessment	Tax Levy	Tax Rate
General Municipal			
Residential	904,172,740	3,624,829	0.004009
Residential-Grant in Lieu	783,950	3,143	0.004009
Farmland	66,741,990	779,480	0.011679
Non-Residential	53,206,420	713,658	0.013413
Non-Residential-Grant in Lieu	268,510	3,602	0.013413
Non-Residential-Designated Industrial	107,695,090	1,444,514	0.013413
Linear	573,828,580	7,696,763	0.013413
Linear-Co-Generate	30,446,160	408,374	0.013413
Machinery & Equipment	76,020	1,020	0.013413
M & E-Designated Industrial	333,250,370	4,469,887	0.013413
Total	2,070,469,830	19,145,268	
Alberta School Foundation Fund			
Residential	904,172,740	2,384,913	0.002638
Residential-Grant in Lieu	783,950		exempt
Farmland	66,741,990	176,044	0.002638
Non-Residential	53,206,420	188,416	0.003541
Non-Residential-Grant in Lieu	268,510		exempt
Non-Residential-Designated Industrial	107,695,090	381,373	0.003541
Linear	573,828,580	2,032,059	0.003541
Linear-Co-Generate	30,446,160		exempt
Machinery & Equipment	76,020		exempt
M & E-Designated Industrial	333,250,370		exempt
Total	2,070,469,830	5,162,805	
Greater North Seniors Foundation			
Residential	904,172,740	241,458	0.000267
Residential-Grant in Lieu	783,950		exempt
Farmland	66,741,990	17,820	0.000267
Non-Residential	53,206,420	14,206	0.000267
Non-Residential-Grant in Lieu	268,510		exempt
Non-Residential-Designated Industrial	107,695,090	28,755	0.000267
Linear	573,828,580	153,256	0.000267
Linear-Co-Generate	30,446,160	8,129	0.000267
Machinery & Equipment	76,020	20	0.000267
M & E-Designated Industrial	333,250,370	88,978	0.000267
Total	2,070,469,830	552,622	
Designated Industrial Property Requisition			
Non-Residential-Designated Industrial	107,695,090	3,662	0.000034
Linear	573,828,580	19,675	0.000034
Linear-Co-Generate	30,446,160	1,035	0.000034
M & E-Designated Industrial	333,250,370	11,384	0.000034
Total	1,045,220,200	35,756	

Total Taxation	Assessment	Tax Levy	Tax Rate
Residential	904,172,740	6,251,199	0.006914
Residential-Grant in Lieu	783,950	3,143	0.004009
Farmland	66,741,990	973,343	0.014584
Non-Residential	53,206,420	916,280	0.017221
Non-Residential-Grant in Lieu	268,510	3,602	0.013413
Non-Residential-Designated Industrial	107,695,090	1,858,304	0.017255
Linear	573,828,580	9,901,753	0.017255
Linear-Co-Generate	30,446,160	417,539	0.013714
Machinery & Equipment	76,020	1,040	0.013680
M & E-Designated Industrial	333,250,370	4,570,249	0.013714
Total	2,070,469,830	24,896,451	

TAB E

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 2022

This is Exhibit " E " referred to in the Affidavit of Brian Pysyk
Sworn before me this 24 day of July A.D., 20 19

A Notary Public, A Commissioner for Oaths in and for Alberta

ATHABASCA COUNTY

BYLAW 010-2019

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE ATHABASCA COUNTY FOR THE 2019 TAXATION YEAR.

WHEREAS, the Athabasca County has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on February 28, 2019; and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total $22,976,322.00 and:

WHEREAS, the estimated municipal expenses (excluding non cash items) set out in the annual budget for the Athabasca County for 2019 total $33,383,495.00 and;

WHEREAS, the estimated amount required for current year capital expenditures is $9,105,500.00 and;

THEREFORE the total amount to be raised by general municipal taxation is $19,512,673.00 and;

WHEREAS, the requisitions are:

Alberta School Foundation Fund	
- Residential/Farm land	2,623,925.00
- Non-residential	2,649,603.00
Greater North Seniors Foundation	486,764.31
Designated Industrial Assessment	82,069.41

WHEREAS, the council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statues of Alberta, 2000; and

WHEREAS, the assessed value of all property in Athabasca County as shown on the assessment roll is:

Residential	917,917,490
Residential Grant in Lieu	774,960
Farmland	66,669,700
Non-Residential	54,108,880
Non-Residential Grant in Lieu	620,710
Non-Residential Designated Industrial	100,316,570
Linear	586,307,920
Linear Co-Generate	31,188,750
Machinery & Equipment	74,680
M & E Designated Industrial	326,236,140
Total Assessment	**2,084,215,800**

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of Athabasca County, In the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the rates of taxation "as **per Schedule A**" on the assessed value of all property as shown on the assessment roll of Athabasca County:
2. That this bylaw shall take effect on the date of the third and final reading.

READ A FIRST TIME this 14 Day of May, 2019, A.D.

REEVE

COUNTY MANAGER

READ A SECOND TIME this 14 Day of May, 2019, A.D.

REEVE

COUNTY MANAGER

READ A THIRD TIME AND FINALLY PASSED this 14 Day of May, 2019, A.D.

REEVE

COUNTY MANAGER

ATHABASCA COUNTY
SCHEDULE A
2019 RATES OF TAXATION

	2019 Assessment	Tax Levy	Tax Rate
General Municipal			
Residential	917,917,490	3,753,365	0.004089
Residential-Grant In Lieu	774,960	3,169	0.004089
Farmland	66,669,700	794,236	0.011913
Non-Residential	54,108,880	740,264	0.013681
Non-Residential-Grant in Lieu	620,710	8,492	0.013681
Non-Residential-Designated Industrial	100,316,570	1,372,431	0.013681
Linear	586,307,920	8,021,279	0.013681
Linear-Co-Generate	31,188,750	426,693	0.013681
Machinery & Equipment	74,680	1,022	0.013681
M & E-Designated Industrial	326,236,140	4,463,237	0.013681
Total Municipal 2019	2,084,215,800	19,584,186	
Alberta School Foundation Fund			
Residential	917,917,490	2,446,250	0.002665
Residential-Grant in Lieu	-		exempt
Farmland	66,669,700	177,675	0.002665
Non-Residential	54,108,880	193,547	0.003577
Non-Residential-Grant In Lieu	-		exempt
Non-Residential-Designated Industrial	100,316,570	358,832	0.003577
Linear	586,307,920	2,097,223	0.003577
Linear-Co-Generate	-		exempt
Machinery & Equipment	-		exempt
M & E-Designated Industrial	-		exempt
Total School Foundation	1,725,320,560	5,273,528	
Greater North Seniors Foundation			
Residential	917,917,490	214,793	0.000234
Residential-Grant In Lieu	-		exempt
Farmland	66,669,700	15,601	0.000234
Non-Residential	54,108,880	12,661	0.000234
Non-Residential-Grant In Lieu	-		exempt
Non-Residential-Designated Industrial	100,316,570	23,474	0.000234
Linear	586,307,920	137,196	0.000234
Linear-Co-Generate	31,188,750	7,298	0.000234
Machinery & Equipment	74,680	17	0.000234
M & E-Designated Industrial	326,236,140	76,339	0.000234
Total GNF	2,082,820,130	487,380	
Designated Industrial Property Requisition			
Non-Residential-Designated Industrial	100,316,570	7,925	0.000079
Linear	586,307,920	46,318	0.000079
Linear-Co-Generate	31,188,750	2,464	0.000079
M & E-Designated Industrial	326,236,140	25,773	0.000079
Total DIP	1,044,049,380	82,480	

Total Taxation	Assessment	Tax Levy	Tax Rate
Residential	917,917,490	6,414,407	0.006988
Residential-Grant In Lieu	774,960	3,169	0.004089
Farmland	66,669,700	987,512	0.014812
Non-Residential	54,108,880	946,473	0.017492
Non-Residential-Grant In Lieu	620,710	8,492	0.013681
Non-Residential-Designated Industrial	100,316,570	1,762,662	0.017571
Linear	586,307,920	10,302,016	0.017571
Linear-Co-Generate	31,188,750	436,455	0.013994
Machinery & Equipment	74,680	1,039	0.013915
M & E-Designated Industrial	326,236,140	4,565,349	0.013994
Total 2019	2,084,215,800	25,427,574	

ATHABASCA COUNTY
SCHEDULE A (Worksheet)
2019 RATES OF TAXATION

	2019 Assessment	2019 Tax Levy	2019 Tax Rate	2018 Tax Rate	%
General Municipal					
Residential	917,917,490	3,753,530	0.004089	0.004009	2.00%
Residential-Grant in Lieu	774,960	3,169	0.004089	0.004009	2.00%
Farmland	66,669,700	794,208	0.011913	0.011679	2.00%
Non-Residential	54,108,880	740,278	0.013681	0.013413	2.00%
Non-Residential-Grant in Lieu	620,710	8,492	0.013681	0.013413	2.00%
Non-Residential-Designated Industrial	100,316,570	1,372,457	0.013681	0.013413	2.00%
Linear	586,307,920	8,021,431	0.013681	0.013413	2.00%
Linear-Co-Generate	31,188,750	426,701	0.013681	0.013413	2.00%
Machinery & Equipment	74,680	1,022	0.013681	0.013413	2.00%
M & E-Designated Industrial	326,236,140	4,463,321	0.013681	0.013413	2.00%
Total Municipal 2019	2,084,215,800	19,584,609			
	2019 Budget	19,512,673			
Alberta School Foundation Fund					
Residential	917,917,490	2,446,250	0.002665	0.002638	1.02%
Residential-Grant in Lieu	-		exempt		
Farmland	66,669,700	177,675	0.002665	0.002638	1.02%
Non-Residential	54,108,880	193,547	0.003577	0.003541	1.02%
Non-Residential-Grant in Lieu	-		exempt		
Non-Residential-Designated Industrial	100,316,570	358,832	0.003577	0.003541	1.02%
Linear	586,307,920	2,097,223	0.003577	0.003541	1.02%
Linear-Co-Generate	-		exempt		
Machinery & Equipment	-		exempt		
M & E-Designated Industrial	-		exempt		
Total School Foundation	1,725,320,560	5,273,528			
Greater North Seniors Foundation					
Residential	917,917,490	214,521	0.000234	0.000267	-12.47%
Residential-Grant in Lieu	-		exempt		
Farmland	66,669,700	15,581	0.000234	0.000267	-12.47%
Non-Residential	54,108,880	12,645	0.000234	0.000267	-12.47%
Non-Residential-Grant in Lieu	-		exempt		
Non-Residential-Designated Industrial	100,316,570	23,444	0.000234	0.000267	-12.47%
Linear	586,307,920	137,023	0.000234	0.000267	-12.47%
Linear-Co-Generate	31,188,750	7,289	0.000234	0.000267	-12.47%
Machinery & Equipment	74,680	17	0.000234	0.000267	-12.47%
M & E-Designated Industrial	326,236,140	76,243	0.000234	0.000267	-12.47%
Total GNF	2,082,820,130	486,764			
Designated Industrial Property Requisition					
Non-Residential-Designated Industrial	100,316,570	7,885	0.000079	0.000034	131.18%
Linear	586,307,920	46,084	0.000079	0.000034	131.18%
Linear-Co-Generate	31,188,750	2,451	0.000079	0.000034	131.18%
M & E-Designated Industrial	326,236,140	25,642	0.000079	0.000034	131.18%
Total DIP	1,044,049,380	82,062			
Total Taxation	**Assessment**	**Tax Levy**	**Tax Rate**	**Tax Rate**	
Residential	917,917,490	6,414,301	0.006988	0.006914	1.07%
Residential-Grant in Lieu	774,960	3,169	0.004089	0.004009	2.00%
Farmland	66,669,700	987,464	0.014811	0.014584	1.56%
Non-Residential	54,108,880	946,471	0.017492	0.017221	1.57%
Non-Residential-Grant in Lieu	620,710	8,492	0.013681	0.013413	2.00%
Non-Residential-Designated Industrial	100,316,570	1,762,619	0.017571	0.017255	1.83%
Linear	586,307,920	10,301,761	0.017571	0.017255	1.83%
Linear-Co-Generate	31,188,750	436,442	0.013994	0.013714	2.04%
Machinery & Equipment	74,680	1,039	0.013915	0.013680	1.72%
M & E-Designated Industrial	326,236,140	4,565,206	0.013994	0.013714	2.04%
Total 2019	2,084,215,800	25,426,964			

2019 Tax Rate Increase Effect
Sample Rolls

	2018	2019	$ Increase	%	
404133022	802.25	881.13	78.88	9.83%	Assessment Increase 10,050.00
405324000	858.94	863.25	4.31	0.50%	
408243011	2,611.64	2,645.80	34.16	1.31%	
424312014	2,055.37	2,075.15	19.78	0.96%	
427321016	1,458.64	1,466.01	7.37	0.51%	
445244012	1,653.39	1,684.98	31.59	1.91%	
446245019	1,706.93	1,722.41	15.48	0.91%	
477182000	580.90	590.92	10.02	1.72%	

TAB F

LAND TITLE CERTIFICATE

S

LINC	SHORT LEGAL	TITLE NUMBER
0013 993 259	4;17;71;35;NE	142 247 880

LEGAL DESCRIPTION

THE NORTH EAST QUARTER OF SECTION THIRTY FIVE (35)
TOWNSHIP SEVENTY ONE (71)
RANGE SEVENTEEN (17)
WEST OF THE FOURTH MERIDIAN
CONTAINING 65.2 HECTARES (161 ACRES) MORE OR LESS
EXCEPTING THEREOUT:
(A) 0.417 HECTARES (1.03 ACRES) MORE OR LESS,
AS SHOWN ON ROAD PLAN 498PX
(B) 0.414 HECTARES (1.02 ACRES) MORE OR LESS,
AS SHOWN ON ROAD PLAN 8020469
EXCEPTING THEREOUT ALL MINES AND MINERALS
AND THE RIGHT TO WORK THE SAME

This is Exhibit " F " referred to in the Affidavit of Brian Pysyk
Sworn before me this 24 day of July A.D., 2019

A Notary Public A Commissioner for Oaths in and for Alberta

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 2022

ESTATE: FEE SIMPLE

MUNICIPALITY: ATHABASCA COUNTY

REFERENCE NUMBER: 962 218 486

REGISTERED OWNER(S)

REGISTRATION	DATE (DMY)	DOCUMENT TYPE	VALUE	CONSIDERATION
142 247 880	01/08/2014	TRANSFER OF LAND	$1,400,000	$1,400,000

OWNERS

1371047 ALBERTA LTD.
OF 2900 10180 101 STREET
EDMONTON
ALBERTA T5J 3V5
AS TO AN UNDIVIDED 1/2 INTEREST

WANDERING RIVER PROPERTIES LTD.
OF 2900 10180 101 STREET
EDMONTON
ALBERTA T5J 3V5
AS TO AN UNDIVIDED 1/2 INTEREST

(CONTINUED)

REGISTRATION NUMBER	DATE (D/M/Y)	PARTICULARS
5328RB	21/11/1968	CAVEAT RE : EASEMENT CAVEATOR - CANADIAN NATURAL RESOURCES LIMITED. ATTENTION: SURFACE LAND PO BOX 6926, STATION D CALGARY ALBERTA T2P2G1 "DISCHARGE EXCEPT PART ON PLAN 884RS REG# 400RJ" (DATA UPDATED BY: CHANGE OF ADDRESS 912186637) (DATA UPDATED BY: TRANSFER OF CAVEAT 082458341) (DATA UPDATED BY: CHANGE OF ADDRESS 112117093) (DATA UPDATED BY: TRANSFER OF CAVEAT 162191775)
3122RI	05/06/1969	CAVEAT RE : EASEMENT CAVEATOR - ATCO GAS AND PIPELINES LTD. ATTEN: LAND DEPARTMENT C/O ATCO GAS 10035-105 STREET EDMONTON ALBERTA T5J2V6 (DATA UPDATED BY: TRANSFER OF CAVEAT 002378482)
6608UG	07/12/1973	CAVEAT CAVEATOR - ATCO GAS AND PIPELINES LTD. 10035-105 ST EDMONTON ALBERTA T5J2V6 (DATA UPDATED BY: TRANSFER OF CAVEAT 012030644)
762 018 674	02/02/1976	UTILITY RIGHT OF WAY GRANTEE - ICG UTILITIES (PLAINS-WESTERN) LTD. "DATA UPDATED BY TRANSFER OF EASEMENT #822229348"
832 210 206	30/08/1983	CAVEAT RE : SEE CAVEAT CAVEATOR - ICG UTILITIES (PLAINS-WESTERN) LTD. BOX 800, LEDUC ALBERTA "AS TO LEGAL SUBDIVISION 16"
142 247 881	01/08/2014	MORTGAGE MORTGAGEE - JEFFREY HADFIELD MORTGAGEE - JACKIE HADFIELD BOTH OF:

(CONTINUED)

ENCUMBRANCES, LIENS & INTERESTS

REGISTRATION NUMBER	DATE (D/M/Y)	PARTICULARS
		4 BERRY CRESCENT FORT MCMURRAY ALBERTA T9H1J9 ORIGINAL PRINCIPAL AMOUNT: $1,340,000
142 390 822	18/11/2014	CAVEAT RE : LEASE INTEREST UNDER 20 ACRES CAVEATOR - CANADIAN NATURAL RESOURCES LIMITED. ATTENTION: SURFACE LAND PO BOX 6926, STATION D CALGARY ALBERTA T2P2G1 (DATA UPDATED BY: TRANSFER OF CAVEAT 162191771)
172 091 663	13/04/2017	TAX NOTIFICATION BY - ATHABASCA COUNTY. 3602-48 AVENUE ATHABASCA, ALBERTA T9S1M8
182 109 270	11/05/2018	CAVEAT RE : AGREEMENT CHARGING LAND , ETC. CAVEATOR - ERNST & YOUNG INC. C/O 2800, 10060 JASPER AVENUE EDMONTON ALBERTA T5J3V9 AGENT - RYAN QUINLAN

TOTAL INSTRUMENTS: 009

THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN ACCURATE REPRODUCTION OF THE CERTIFICATE OF TITLE REPRESENTED HEREIN THIS 10 DAY OF JULY, 2019 AT 10:05 A.M.

ORDER NUMBER: 37589380

CUSTOMER FILE NUMBER: 710080092BAD

REGISTRAR OF LAND TITLES

END OF CERTIFICATE

TAB G

Athabasca County
3602 - 48 Avenue
Athabasca, AB T9S 1M8
Ph - 780-675-2273
1-844-662-2273
Fax: 780-675-5512

ATHABASCA COUNTY

COMBINED ASSESSMENT AND PROPERTY TAX NOTICE

Qtr-Sec-Twp-Rge-Mer	Lot|Block|Plan	Acres:
NE -35 -71 -17 -4		158.95

Tax Year	Roll Number
2015	371351000

School Support		Notice Date	Mailing Date
Public	0.00%	5/24/2015	5/31/2015
Undeclared	100.00%		

Local Improvement	Expiry Date	Amount

Owner Information

1371047 Alberta Ltd. & Wandering River Properties Ltd.
14238 - 134 Avenue, NW
Edmonton, AB T5L 5V8
Canada

This is Exhibit " G " referred to in the Affidavit of
Brian Pysyk
Sworn before me this 24 day
of July A.D., 2019

A Notary Public / A Commissioner for Oaths in and for Alberta

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 2022

The Assessment Roll for Athabasca County is open for inspection during business hours. An assessed person is entitled to see or receive sufficient information about the property in accordance with section 299 of the Act or a summary of an assessment in accordance with section 300 of the Act or both.

Code	Assessment Description	Land	Imprvmt	Other	Total
301	Vacant Farmland	$10,360			10,360
510	Improved Commercial	$88,460	$13,067,850		13,156,310
	TOTAL ASSESSMENT	98,820	13,067,850		13,166,670

Tax Rate	Assessment	Municipal Rate	Municipal Levy	School Rate	School Levy	Greater North Rate	Greater North Levy	Total Levy
Farmland	$10,360	11.45000	$118.62	2.46000	$25.49	0.24000	$2.49	$146.60
Non-Residential	$13,156,310	13.15000	$173,005.48	3.43000	$45,126.14	0.24000	$3,157.51	$221,289.13
Levy Totals:			$173,124.10		$45,151.63		$3,160.00	$221,435.73

This amount is being collected for the Alberta School Foundation Fund on behalf of the Province of Alberta

Municipal Taxes	$173,124.10
School Taxes	$45,151.63
Greater North	$3,160.00
Local Improvement	$0.00
Current Levy	$221,435.73
Previous Balance	$0.00

Take notice that you have been assessed under the provisions of the Municipal Government Act for the above mentioned property. Taxes are now due and payable to Athabasca County. In the provided event of non-payment the said taxes may be recovered as provided in the Municipal Government Act

A penalty of 4% will be added to current taxes unpaid after July 31st, 2015
A penalty of 8% will be added to current taxes unpaid after Oct. 31st, 2015

Taxes Payable After		TOTAL TAXES DUE
July 31,2015	Oct 31,2015	July 31,2015
$230,293.16	$248,008.02	$221,435.73

Assessment Complaint

A Taxpayer or assessed person wishing to make a complaint about information shown on an assessment or tax notice that is incorrect must, within sixty (60) days of the date of mailing this notice, on or before July 30, 2015, file a complaint with the Assessment Review Board. Complaint Forms can be obtained from the Athabasca County Administration Building. Submit the completed Complaint Form along with the appropriate appeal fee - Residential / Farmland Assessment $15.00 or Non-Residential Assessment - $100.00 to Assessment Review Board, Athabasca County Administration Building, Ryan Maier, Clerk of the Board, 3602 - 48 Avenue, Athabasca, AB, T9S 1M8. Complaints for linear property must be directed to the Municipal Government Board as the Assessment Review Board has no jurisdiction over these complaints.

Contact the Athabasca County Tax/Assessment Department at (780)675-2273 for inquiries

Athabasca County
3602 - 48 Avenue
Athabasca, AB T9S 1M8
Ph - 780-675-2273
1-844-662-2273
Fax: 780-675-5512

ATHABASCA COUNTY

COMBINED ASSESSMENT AND PROPERTY TAX NOTICE

Qtr-Sec-Twp-Rge-Mer	Lot|Block|Plan	Acres:
NE -35 -71 -17 -4		158.95

Tax Year	Roll Number
2016	371351000

Owner Information

1371047 Alberta Ltd. & Wandering River Properties Ltd.
14238 - 134 Avenue, NW
Edmonton, AB T5L 5V8
Canada

School Support		Notice Date	Mailing Date
Public	0.00%	5/25/2016	5/31/2016
Undeclared	100.00%		

Local Improvement	Expiry Date	Amount

The Assessment Roll for Athabasca County is open for inspection during business hours. An assessed person is entitled to see or receive sufficient information about the property in accordance with section 299 of the Act or a summary of an assessment in accordance with section 300 of the Act or both.

Code	Assessment Description	Land	Imprvmt	Other	Total
301	Vacant Farmland	$10,360			10,360
510	Improved Commercial	$88,460	$9,352,470		9,440,930
	TOTAL ASSESSMENT	98,820	9,352,470		9,451,290

Tax Rate	Assessment	Municipal		School		Greater North		Total Levy
		Rate	Levy	Rate	Levy	Rate	Levy	
Farmland	$10,360	11.45000	$118.62	2.48900	$25.79	0.26800	$2.78	$147.19
Non-Residential	$9,440,930	13.15000	$124,148.23	3.74600	$35,365.72	0.26800	$2,530.17	$162,044.12
Levy Totals:			$124,266.85		$35,391.51		$2,532.95	$162,191.31

This amount is being collected for the Alberta School Foundation Fund on behalf of the Province of Alberta

Municipal Taxes	$124,266.85
School Taxes	$35,391.51
Greater North	$2,532.95
Local Improvement	$0.00
Current Levy	$162,191.31
Previous Balance	$221,768.98

Take notice that you have been assessed under the provisions of the Municipal Government Act for the above mentioned property. Taxes are now due and payable to Athabasca County. In the provided event of non-payment the said taxes may be recovered as provided in the Municipal Government Act

Taxes Payable After		TOTAL TAXES DUE
July 31,2016	Oct 31,2016	July 31 2016
$390,447.94	$403,423.25	$383,960.29

A penalty of 4% will be added to current taxes unpaid after July 31st, 2016
A penalty of 8% will be added to current taxes unpaid after Oct. 31st, 2016

Assessment Complaint

A Taxpayer or assessed person wishing to make a complaint about information shown on an assessment or tax notice that is incorrect must, within sixty (60) days of the date of mailing this notice, on or before July 30, 2016, file a complaint with the Assessment Review Board. Complaint Forms can be obtained from the Athabasca County Administration Building. Submit the completed Complaint Form along with the appropriate appeal fee - Residential / Farmland Assessment $15.00 or Non-Residential Assessment - $100.00 to Assessment Review Board, Athabasca County Administration Building, Ryan Maier, Clerk of the Board, 3602 - 48 Avenue, Athabasca, AB, T9S 1M8. Complaints for linear property must be directed to the Municipal Government Board as the Assessment Review Board has no jurisdiction over these complaints.

Contact the Athabasca County Tax/Assessment Department at (780)675-2273 for inquiries

Athabasca County
3602 - 48 Avenue
Athabasca, AB T9S 1M8
Ph - 780-675-2273
1-844-662-2273
Fax: 780-675-5512

ATHABASCA COUNTY

COMBINED ASSESSMENT AND PROPERTY TAX NOTICE

Qtr-Sec-Twp-Rge-Mer	Lot|Block|Plan	Acres:
NE -35 -71 -17 -4		158.95

Tax Year	Roll Number
2017	371351000

Owner Information

1371047 Alberta Ltd. & Wandering River Proper
14238 - 134 Avenue, NW
Edmonton, AB T5L 5V8
Canada

School Support		Notice Date	Mailing Date
Public	0.00%	5/10/2017	5/15/2017
Undeclared	100.00%		

Local Improvement	Expiry Date	Amount

The Assessment Roll for Athabasca County is open for inspection during business hours. An assessed person is entitled to see or receive sufficient information about the property in accordance with section 299 of the Act or a summary of an assessment in accordance with section 300 of the Act or both.

Code	Assessment Description	Land	Imprvmt	Other	Total
301	Vacant Farmland	$10,360			10,360
510	Improved Commercial	$88,460	$8,335,130		8,423,590
	TOTAL ASSESSMENT	98,820	8,335,130		8,433,950

Tax Rate	Assessment	Municipal Rate	Municipal Levy	School Rate	School Levy	Greater North Rate	Greater North Levy	Total Levy
Farmland	$10,360	11.45000	$118.62	2.55800	$26.50	0.27200	$2.82	$147.94
Non-Residential	$8,423,590	13.15000	$110,770.21	3.99900	$33,685.94	0.27200	$2,291.22	$146,747.37
Levy Totals:			$110,888.83		$33,712.44		$2,294.04	$146,895.31

This amount is being collected for the Alberta School Foundation Fund on behalf of the Province of Alberta

Municipal Taxes	$110,888.83
School Taxes	$33,712.44
Greater North	$2,294.04
Local Improvement	$0.00
Current Levy	$146,895.31
Previous Balance	$401,462.03

Take notice that you have been assessed under the provisions of the Municipal Government Act for the above mentioned property. Taxes are now due and payable to Athabasca County. In the provided event of non-payment the said taxes may be recovered as provided in the Municipal Government Act

A penalty of 4% will be added to current taxes unpaid after July 31st, 2017
A penalty of 8% will be added to current taxes unpaid after Oct. 31st, 2017

Taxes Payable After		TOTAL TAXES DUE
July 31,2017	Oct 31,2017	July 31,2017
$554,233.15	$565,984.78	$548,357.34

Assessment Complaint

A Taxpayer or assessed person wishing to make a complaint about information shown on an assessment or tax notice that is incorrect must, within sixty (60) days of the date of mailing this notice, on or before July 14, 2017, file a complaint with the Assessment Review Board. Complaint Forms can be obtained from the Athabasca County Administration Building. Submit the completed Complaint Form along with the appropriate appeal fee - Residential / Farmland Assessment $15.00 or Non-Residential Assessment - $100.00 to Assessment Review Board, Athabasca County Administration Building, Ryan Maier, Clerk of the Board, 3602 - 48 Avenue, Athabasca, AB, T9S 1M8. Complaints for linear property must be directed to the Municipal Government Board as the Assessment Review Board has no jurisdiction over these complaints.

Contact the Athabasca County Tax/Assessment Department at (780)675-2273 for inquiries

Athabasca County
3602 - 48 Avenue
Athabasca, AB T9S 1M8
Ph - 780-675-2273
1-844-662-2273
Fax: 780-675-5512

ATHABASCA COUNTY

COMBINED ASSESSMENT AND PROPERTY TAX NOTICE

Qtr-Sec-Twp-Rge-Mer	Lot|Block|Plan	Acres:
NE -35 -71 -17 -4		158.95

Tax Year	Roll Number
2018	371351000

Owner Information

1371047 Alberta Ltd. & Wandering River Proper
14238 - 134 Avenue, NW
Edmonton, AB T5L 5V8
Canada

Notice Date	Mailing Date	Notice of Assessment Date
May 27, 2018	May 31, 2018	Jun 8, 2018

Local Improvement	Expiry Date	Amount

The Assessment Roll for Athabasca County is open for inspection during business hours. An assessed person is entitled to see or receive sufficient information about the property in accordance with section 299 of the Act or summary of an assessment in accordance with section 300 of the Act or both.

Code	Assessment Description	Land	Imprvmt	Other	Total
301	Vacant Farmland	$10,360			10,360
510	Improved Commercial	$94,810	$929,490		1,024,300
	TOTAL ASSESSMENT	105,170	929,490		1,034,660

Tax Rate	Assessment	Municipal Rate	Municipal Levy	School Rate	School Levy	Greater North Rate	Greater North Levy	Total Levy
Farmland	$10,360	11.67900	$120.99	2.63800	$27.33	0.26700	$2.77	$151.09
Non-Residential	$1,024,300	13.41300	$13,738.94	3.54100	$3,627.05	0.26700	$273.49	$17,639.48
Levy Totals:			$13,859.93		$3,654.38		$276.26	$17,790.57

Take notice that you have been assessed under the provisions of the Municipal Government Act for the above mentioned property. Taxes are now due and payable to Athabasca County. In the provided event of non-payment the said taxes may be recovered as provided in the Municipal Government Act

This amount is being collected for the Alberta School Foundation Fund on behalf of the Province of Alberta

School Support

Public	0.00%
Undeclared	100.00%

Municipal Taxes	$13,859.93
School Taxes	$3,654.38
Greater North	$276.26
Current Levy	$17,790.57
Local Improvement	$0.00
Previous Balance	$633,902.94

TAXES DUE - July 31,2018 **$651,693.51**

A penalty of 4% will be added to current taxes unpaid after July 31st, 2018 - Taxes Payable after July 31,2018 652,405.13

A penalty of 8% will be added to current taxes unpaid after Oct. 31st, 2018 - Taxes Payable after Oct 31,2018 653,828.38

Assessment Complaint

A Taxpayer or assessed person wishing to make a complaint about informationshown on an assessment or tax notice that is incorrect must, within sixty (60) days of the Notice of Assessment Date, on or before Aug 7, 2018, file a complaint with the Assessment Review Board. Complaint Forms can be obtained from the Athabasca County Administration Building. Submit the completed Complaint Form along with the appropriate appeal fee - Residentl / Farmland Assessment $15.00 or Non-Residential Assessment - $100.00 to Assessment Review Board, Athabasca County Administration Building, Ryan Maier, Clerk of the Board 3602 - 48 Avenue, Athabasca, AB, T9S 1M8.

DIRECT ALL INQUIRIES TO TAX/ASSESSMENT DEPARTMENT - (780)675-2273

PLEASE RETAIN THIS TAX NOTICE AS YOUR PAYMENT RECEIPT
RECEIPTS WILL ONLY BE MAILED UPON REQUEST

Athabasca County
3602 - 48 Avenue
Athabasca, AB T9S 1M8
Ph - 780-675-2273
1-844-662-2273
Fax: 780-675-5512

ATHABASCA COUNTY

COMBINED ASSESSMENT AND PROPERTY TAX NOTICE

Qtr-Sec-Twp-Rge-Mer	Lot|Block|Plan	Acres:
NE -35 -71 -17 -4		158.95

Tax Year	Roll Number
2019	371351000

Notice Date	Mailing Date	Notice of Assessment Date
May 25, 2019	May 31, 2019	Jun 8, 2019

Local Improvement	Expiry Date	Amount

Owner Information

1371047 Alberta Ltd. & Wandering River Proper
14238 - 134 Avenue, NW
Edmonton, AB T5L 5V8
Canada

The Assessment Roll for Athabasca County is open for inspection during business hours. An assessed person is entitled to see or receive sufficient information about the property in accordance with section 299 of the Act or summary of an assessment in accordance with section 300 of the Act or both.

Code	Assessment Description	Land	Imprvmt	Other	Total
301	Vacant Farmland	$10,360			10,360
510	Improved Commercial	$95,510	$937,400		1,032,910
	TOTAL ASSESSMENT	105,870	937,400		1,043,270

Tax Rate	Assessment	Municipal		School		Greater North		Total Levy
		Rate	Levy	Rate	Levy	Rate	Levy	
Farmland	$10,360	11.91300	$123.42	2.66500	$27.61	0.23400	$2.42	$153.45
Non-Residential	$1,032,910	13.68100	$14,131.24	3.57700	$3,694.72	0.23400	$241.70	$18,067.66
Levy Totals:			$14,254.66		$3,722.33		$244.12	$18,221.11

Take notice that you have been assessed under the provisions of the Municipal Government Act for the above mentioned property. Taxes are now due and payable to Athabasca County. In the provided event of non-payment the said taxes may be recovered as provided in the Municipal Government Act

This amount is being collected for the Alberta School Foundation Fund on behalf of the Province of Alberta

School Support

Public	0.00%
Undeclared	100.00%

Municipal Taxes	$14,254.66
School Taxes	$3,722.33
Greater North	$244.12
Current Levy	$18,221.11
Local Improvement	$0.00
Previous Balance	$732,287.79

TAXES DUE - July 31,2019 | $750,508.90

A penalty of 4% will be added to current taxes unpaid after Jul 31, 2019 - Taxes Payable after July 31,2019 751,237.74

A penalty of 8% will be added to current taxes unpaid after Oct 31, 2019 - Taxes Payable after Oct 31,2019 752,695.43

Assessment Complaint

A Taxpayer or assessed person wishing to make a complaint about informationshown on an assessment or tax notice that is incorrect must, within sixty (60) days of the Notice of Assessment Date, on or before Aug 7, 2019, file a complaint with the Assessment Review Board. Complaint Forms can be obtained from the Athabasca County Administration Building. Submit the completed Complaint Form along with the appropriate appeal fee - Residentl / Farmland Assessment $15.00 or Non-Residential Assessment - $100.00 to Assessment Review Board, Athabasca County Administration Building, Ryan Maier, Clerk of the Board 3602 - 48 Avenue, Athabasca, AB, T9S 1M8.

DIRECT ALL INQUIRIES TO TAX/ASSESSMENT DEPARTMENT - (780)675-2273

PLEASE RETAIN THIS TAX NOTICE AS YOUR PAYMENT RECEIPT
RECEIPTS WILL ONLY BE MAILED UPON REQUEST

TAB H

This is Exhibit " H " referred to in the Affidavit of

Brian Pysyk

Sworn before me this 24 day of July A.D., 20 19

A Notary Public, A Commissioner for Oaths in and for Alberta

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 2022

Alberta Government

Guide to Property Assessment and Taxation in Alberta

Alberta Municipal Affairs

Sales comparison approach
This approach is based on the theory that the market value of a property is directly related to the sale price of similar properties. When property types are similar, the sales comparison approach provides an indication of market value. This approach is best suited to residential properties and other types of property that sell frequently.

Cost approach
The cost approach is used when the property being valued is new or nearly new, in situations where few comparable sales are available, or when the improvements are unique or specialized.

The cost approach is based on the assumption that a purchaser would not pay any more to purchase a property than it would cost to buy the land and then rebuild the same improvements. An improvement is a building or structure so affixed to the land that it does not require special mention in a transfer document.
Values for properties that are assessed using the cost approach are determined by using the following formula:

Market value of land + (cost of improvements
– improvement depreciation) = total value of property

The assessor first determines the market value for the land. The cost of constructing the improvements is then added to the land value. Once the costs of the improvements have been determined, the assessor makes a deduction for depreciation of the improvement. Depreciation is a loss in value due to any reason. This includes normal wear and tear or a change in needs or style of a building.

Depreciation must be subtracted from the cost of the improvements to accurately value the improvements in their current condition.

Income approach
The theory behind this approach is that income-producing properties are bought and sold based on their income-earning potential. This approach is used to assess the value of rental properties, such as apartment buildings or rental office buildings.

Regulated standard

Some types of properties are difficult to assess using a market value assessment standard because:

- They seldom trade in the marketplace. When they do trade, the sale price usually includes non-assessable items that are difficult to separate from the sale price.
- They cross municipalities and municipal boundaries.
- They are of a unique nature.

Municipal Affairs prescribes rates and procedures to assess these types of properties, which are referred to as "regulated property". Rates and procedures are determined by what a type of property is used for, its activity, or its production capability.

Regulated property includes:

- Farmland
- Machinery and equipment
- Designated Industrial Property, including linear property, railway, and major industrial plants

Farmland

Farmland is assessed on the basis of its productive value for agricultural use. There are four classifications for agricultural use – dry arable land, dry pasture land, irrigated arable land, and woodlot.

Productive value means the ability of the land to produce income from the growing of crops or other horticultural products and/or the raising of livestock. The productive value of farmland is determined using a process that sets a value for the best soils, and then makes adjustments for less-than-optimum conditions such as climatic influences, the presence of stones, sloughs and other impediments to production, topography, etc.. A woodlot operation requires an approved woodland management plan.

When land is no longer used for farming operations, such as when the top soil has been removed in preparation for future development, the land will become assessable at market value.

Machinery and Equipment

Machinery and equipment includes a broad range of items used in manufacturing, processing and other industrial facilities, such as tanks, mixers, separators, fuel gas scrubbers, compressors, pumps, chemical injectors, and metering and analysis equipment.

Machinery and equipment is used in conjunction with properties such as meat processing plants, refineries, chemical plants, pulp and paper plants, and oil sands plants. Most machinery and equipment is assessed by the municipal assessor; however, machinery and equipment that is part of designated industrial property is assessed by the provincial assessor.

Designated Industrial Property

Designated industrial property includes linear property, railway, and specific major plants. The definition of designated industrial (DI) properties can be found in the MGA section 284 (f.01).

Linear properties have distribution lines or other facilities, and may cross municipal boundaries.

Linear property includes:

- Pipelines to transport petroleum products
- Electric power systems (generation, transmission, and distribution facilities)
- Telecommunication systems (including cellular telephone systems)
- Cable television systems
- Railway property
- Oil and gas wells

Assessment of these property types is carried out separately by the province.

The provincial assessor's assessment must reflect the specifications and characteristics for these regulated properties and the valuation standard, as outlined in the regulations.

TAB I

This is Exhibit "I" referred to in the
Affidavit of
Brian Pysyk
Sworn before me this 24 day
of July A.D., 20 19

A Notary Public, A Commissioner for Oaths
in and for Alberta

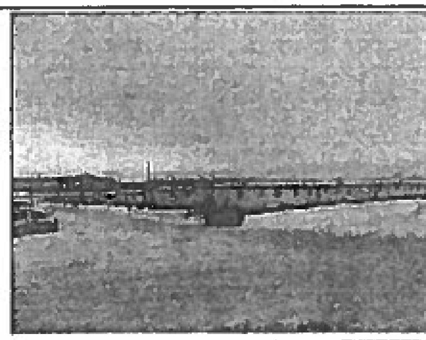
GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 20 22

Summary Report

Year of General Assessment: 2014

Roll: 371351000
Legal: NE-35-71-17-4
Address:

Land Area: 158.95 Acres
Subdivision: COUNTY ALL AREAS
Zoning: Rural Use District



Market Land Valuation

Site Area: 40.00 Acres

		Asmt	Code	Assessment
		510	100%	88,460
Categories	Details			
All Influence Categories	SERVICING			

Farmland Valuation

Agroclimatic Zone: 18 3H-N

Soil Group	Area	Rating	Asmt	Code	Assessment
			301	100%	10,360
52 DGL	37.00 Acres	50.5%			
62 GL	37.00 Acres	37.5%			
80 Pasture	40.95 Acres	6.5%			
90 Waste	4.00 Acres	0.0%			

Total Area: **118.95 Acres**

Marshall & Swift

		Area (Ft2)	Built	Asmt	Code	Assessment
Main Level Structure	8 - 38 Man Bed Dorms East Camp	51,520 Sq Feet	2014	510	100%	2,073,930
Main Level Structure	14-38 Man Bed Dorms West Camp	122,360 Sq Feet	2014	510	100%	3,855,310
Main Level Structure	Gym & Rec Centre West Camp	7,200 Sq Feet	2014	510	100%	940,790
Main Level Structure	Kitchen/Cafeteria's West Camp	15,840 Sq Feet	2014	510	100%	1,565,360
Main Level Structure	Office East Camp	672 Sq Feet	2014	510	100%	127,670
Main Level Structure	2 - Offices East Camp	1,344 Sq Feet	2014	510	100%	229,040
Main Level Structure	Laundry West Camp	840 Sq Feet	2014	510	100%	90,740
Main Level Structure	Medical Office West Camp	840 Sq Feet	2014	510	100%	140,250
Main Level Structure	Kitchen East Camp	4,500 Sq Feet	2014	510	100%	499,120
Main Level Structure	3 - Command Centre Offices West Camp	2,016 Sq Feet	2014	510	100%	326,580
Main Level Structure	3 - Offices Centre Camp	2,016 Sq Feet	2014	510	100%	319,580
Main Level Structure	8 - Offices North Camp	5,760 Sq Feet	2014	510	100%	843,890
Main Level Structure	14 - Offices North Camp	10,080 Sq Feet	2014	510	100%	1,405,500
Main Level Structure	4 - Ledcor Offices West	2,688 Sq Feet	2014	510	100%	414,280
Main Level Structure	Frame & Fabric Buildings	4,480 Sq Feet	2014	510	100%	0
Main Level Structure	Security Shack	288 Sq Feet	2014	510	100%	44,140
Main Level & Conc. Slab	Admin/Warehouse Bldg. NW Site	4,800 Sq Feet	1985	510	100%	114,850
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	1,600 Sq Feet	1992	510	100%	19,270
Main Level & Conc. Slab	3-Sided Warehouse (Metal Clad) NW Site	800 Sq Feet	1995	510	100%	7,770
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	952 Sq Feet	1977	510	100%	25,640
Hand Calculated	96' Tower	96 Sq Feet	2014	510	100%	24,140

Assessment Totals

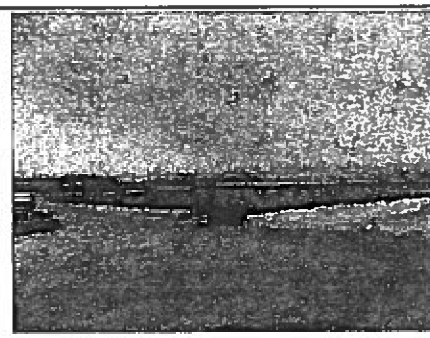
Tax Status	Code	Description	Assessment
T	T2 2 F0	301 Vacant Farmland	10,360
	T1 1 C0	510 Improved Commercial	13,156,310
		Totals For 2014 Taxable	**13,166,670**
		Grand Totals For 2014	**13,166,670**

Summary Report

Year of General Assessment: 2015

Roll: 371351000
Legal: NE-35-71-17-4
Address:

Land Area: 158.95 Acres
Subdivision: COUNTY ALL AREAS
Zoning: Rural Use District



Market Land Valuation

			Asmt	Code	Assessment
Site Area: 40.00 Acres			510	100%	88,460
Categories	Details				
All Influence Categories	SERVICING				

Farmland Valuation

Agroclimatic Zone: 1B 3H-N

Soil Group	Area	Rating	Asmt	Code	Assessment
			301	100%	10,360
52 DGL	37.00 Acres	50.5%			
62 GL	37.00 Acres	37.5%			
80 Pasture	40.95 Acres	6.5%			
90 Waste	4.00 Acres	0.0%			

Total Area: **118.95 Acres**

Marshall & Swift

		Area (Ft2)	Built	Asmt	Code	Assessment
Main Level Structure	14-38 Man Bed Dorms West Camp	122,360 Sq Feet	2014	510	100%	3,692,570
Main Level Structure	Gym & Rec Centre West Camp	7,200 Sq Feet	2014	510	100%	892,040
Main Level Structure	Kitchen/Cafeteria's West Camp	15,840 Sq Feet	2014	510	100%	1,484,210
Main Level Structure	Laundry West Camp	840 Sq Feet	2014	510	100%	86,030
Main Level Structure	Medical Office West Camp	840 Sq Feet	2014	510	100%	132,990
Main Level Structure	3 - Command Centre Offices West Camp	2,016 Sq Feet	2014	510	100%	309,670
Main Level Structure	8 - Offices North Camp	5,760 Sq Feet	2014	510	100%	800,130
Main Level Structure	14 - Offices North Camp	10,080 Sq Feet	2014	510	100%	1,332,630
Main Level Structure	4 - Ledcor Offices West	2,688 Sq Feet	2014	510	100%	392,780
Main Level Structure	Security Shack	288 Sq Feet	2014	510	100%	41,850
Main Level & Conc. Slab	Admin/Warehouse Bldg. NW Site	4,800 Sq Feet	1985	510	100%	111,740
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	1,600 Sq Feet	1992	510	100%	18,580
Main Level & Conc. Slab	3-Sided Warehouse (Metal Clad) NW Site	800 Sq Feet	1995	510	100%	7,500
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	952 Sq Feet	1977	510	100%	24,590
Hand Calculated	96' Tower	96 Sq Feet	2014	510	100%	25,160

Assessment Totals

Tax Status	Code	Description	Assessment
T	T2 2 F0	301 Vacant Farmland	10,360
	T1 1 C0	510 Improved Commercial	9,440,930
		Totals For 2015 Taxable	9,451,290
		Grand Totals For 2015	**9,451,290**

The data contained in this report is only as accurate as the last inspection of the property and could be inaccurate due to errors or omissions. This data was collected by Municipal Assessment Services Group for the sole use of creating property assessments for the municipality in which the property is located. Any use of this data for other purposes is prohibited.

Athabasca County

Assessment Summary

Year of General Assessment: 2016

Roll: 371351000
Legal: NE-35-71-17-4
Address:

Land Area: 158.95 Acres
Subdivision: COUNTY ALL AREAS
Zoning: Rural Use District

Market Land Valuation

		Asmt	Code	Assessment
Site Area: 40.00 Acres		510	100%	88,460

Farmland Valuation

Agroclimatic Zone: 18 3H-N

Soil Group	Area	Rating	Asmt	Code	Assessment
			301	100%	10,360
52 DGL	37.00 Acres	50.5%			
62 GL	37.00 Acres	37.5%			
80 Pasture	40.95 Acres	6.5%			
90 Waste	4.00 Acres	0.0%			

Total Area: **118.95 Acres**

Marshall & Swift

		Area (Ft2)	Built	Asmt	Code	Assessment
Main Level Structure	12-38 Man Bed Dorms West Camp	104,880 Sq Feet	2014	510	100%	2,990,640
Main Level Structure	Gym & Rec Centre West Camp	7,200 Sq Feet	2014	510	100%	847,090
Main Level Structure	Kitchen/Cafeteria's West Camp	15,840 Sq Feet	2014	510	100%	1,395,030
Main Level Structure	Laundry West Camp	840 Sq Feet	2014	510	100%	80,880
Main Level Structure	Medical Office West Camp	840 Sq Feet	2014	510	100%	125,510
Main Level Structure	3 - Command Centre Offices West Camp	2,016 Sq Feet	2014	510	100%	292,260
Main Level Structure	8 - Offices North Camp	5,760 Sq Feet	2014	510	100%	755,210
Main Level Structure	14 - Offices North Camp	10,080 Sq Feet	2014	510	100%	1,257,690
Main Level Structure	4 - Ledcor Offices West	2,688 Sq Feet	2014	510	100%	370,710
Main Level Structure	Security Shack	288 Sq Feet	2014	510	100%	39,490
Main Level & Conc. Slab	Admin/Warehouse Bldg. NW Site	4,800 Sq Feet	1985	510	100%	107,650
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	1,600 Sq Feet	1992	510	100%	17,810
Main Level & Conc. Slab	3-Sided Warehouse (Metal Clad) NW Site	800 Sq Feet	1995	510	100%	7,190
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	952 Sq Feet	1977	510	100%	23,490
Hand Calculated	96' Tower	96 Sq Feet	2014	510	100%	24,480

Assessment Totals

Tax Status		Code Description	Assessment
T	T2 2 F0	301 Vacant Farmland	10,360
	T1 1 C0	510 Improved Commercial	8,423,590
		Totals For 2016 Taxable	8,433,950
		Grand Totals For 2016	**8,433,950**

Assessment Summary

Year of General Assessment: 2017

Roll: 371351000
Legal: NE-35-71-17-4
Address:

Land Area: 158.95 Acres
Subdivision: COUNTY ALL AREAS
Zoning: Rural Use District

Market Land Valuation

		Asmt	Code	Assessment
Market Land Valuation	Site Area: 40.00 Acres	510	100%	94,810

Farmland Valuation

Agroclimatic Zone: 18 3H-N

Soil Group	Area	Rating	Asmt	Code	Assessment
			301	100%	10,360
52 DGL	37.00 Acres	50.5%			
62 GL	37.00 Acres	37.5%			
80 Pasture	40.95 Acres	6.5%			
90 Waste	4.00 Acres	0.0%			

Total Area: **118.95 Acres**

Marshall & Swift

		Area (Ft2)	Built	Asmt	Code	Assessment
Main Level Structure	10-38 Man Bed Dorms	64,400 Sq Feet	2014	510	100%	223,700
Main Level Structure	Gym & Rec Centre West Camp	7,200 Sq Feet	2014	510	100%	81,720
Main Level Structure	Kitchen/Cafeteria's West Camp	15,840 Sq Feet	2014	510	100%	135,290
Main Level Structure	Laundry West Camp	840 Sq Feet	2014	510	100%	7,840
Main Level Structure	Medical Office West Camp	840 Sq Feet	2014	510	100%	12,060
Main Level Structure	3 - Command Centre Offices West Camp	2,016 Sq Feet	2014	510	100%	28,090
Main Level Structure	8 - Offices North Camp	5,760 Sq Feet	2014	510	100%	72,570
Main Level Structure	14 - Offices North Camp	10,080 Sq Feet	2014	510	100%	120,860
Main Level Structure	4 - Ledcor Offices West	2,688 Sq Feet	2014	510	100%	35,630
Main Level Structure	Security Shack	288 Sq Feet	2014	510	100%	37,950
Main Level & Conc. Slab	Admin/Warehouse Bldg. NW Site	4,800 Sq Feet	1985	510	100%	102,870
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	1,600 Sq Feet	1992	510	100%	17,290
Main Level & Conc. Slab	3-Sided Warehouse (Metal Clad) NW Site	800 Sq Feet	1995	510	100%	6,990
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	952 Sq Feet	1977	510	100%	22,650
Hand Calculated	96' Tower	96 Sq Feet	2014	510	100%	23,980

Assessment Totals

Tax Status		Code Description	Assessment
T	T2 2 F0	301 Vacant Farmland	10,360
	T1 1 C0	510 Improved Commercial	1,024,300
		Totals For 2017 Taxable	1,034,660
		Grand Totals For 2017	**1,034,660**

Assessment Summary

Year of General Assessment: 2018

Roll: 371351000
Legal: NE-35-71-17-4
Address:

Land Area: 158.95 Acres
Subdivision: COUNTY ALL AREAS
Zoning: Rural Use District

Actual Use: Farmland / Non-Intensive

Market Land Valuation Site Area: 40.00 Acres

Asmt	Code	Value
510	100%	95,510

Farmland Valuation Agroclimatic Zone: 18 3H-N

Soil Group	Area	Rating
52 DGL	37.00 Acres	50.5%
62 GL	37.00 Acres	37.5%
80 Pasture	40.95 Acres	6.5%
90 Waste	4.00 Acres	0.0%

Total Area: **118.95 Acres**

Asmt	Code	Value
301	100%	10,360

Marshall & Swift

		Area (Ft2)	Built	Asmt	Code	Value
Main Level Structure	10-38 Man Bed Dorms	64,400 Sq Feet	2014	510	100%	224,970
Main Level Structure	Gym & Rec Centre West Camp	7,200 Sq Feet	2014	510	100%	82,290
Main Level Structure	Kitchen/Cafeteria's West Camp	15,840 Sq Feet	2014	510	100%	135,870
Main Level Structure	Laundry West Camp	840 Sq Feet	2014	510	100%	7,850
Main Level Structure	Medical Office West Camp	840 Sq Feet	2014	510	100%	12,180
Main Level Structure	3 - Command Centre Offices West Camp	2,016 Sq Feet	2014	510	100%	28,390
Main Level Structure	8 - Offices North Camp	5,760 Sq Feet	2014	510	100%	73,370
Main Level Structure	14 - Offices North Camp	10,080 Sq Feet	2014	510	100%	122,190
Main Level Structure	4 - Ledcor Offices West	2,688 Sq Feet	2014	510	100%	36,020
Main Level Structure	Security Shack	288 Sq Feet	2014	510	100%	38,350
Main Level & Conc. Slab	Admin/Warehouse Bldg. NW Site	4,800 Sq Feet	1985	510	100%	104,280
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	1,600 Sq Feet	1992	510	100%	17,520
Main Level & Conc. Slab	3-Sided Warehouse (Metal Clad) NW Site	800 Sq Feet	1995	510	100%	7,090
Main Level & Conc. Slab	Warehouse (Metal Clad) NW Site	952 Sq Feet	1977	510	100%	22,810
Hand Calculated	96' Tower	96 Sq Feet	2014	510	100%	24,220

Assessment Totals

Tax Status	Code Description	Assessment
T	301 Vacant Farmland	10,360
	510 Improved Commercial	1,032,910
	Totals For 2018 Taxable	**1,043,270**
	Grand Totals For 2018	**1,043,270**

TAB J

Date: 9/25/2018 8:52:20 AM
User: gpanylyk
From Roll# 371351000 to 371351000
All Customers
All Tax Classes
All Trx Sources
From 5/24/2015 to 0/0/0000

Athabasca County
Tax Roll Transaction Journal

* indicates voided document

Documents:Title Changes, Assessment Changes, Local Improv Chg, Tax Certificate, Tax Notifications, Projected Levy, Financial Transactions

Roll#: 371351000 Lot Block Plan
1371047 Alberta Ltd. Qtr Sec Twp Rge Mer NE -35 -71 -17 -4
Subdivision

Document Type	Document	Year	Date	Description	Amount
Levy	150138	2015	5/24/2015	Annual Levy 2015	$221,435.73
Penalty	64		8/1/2015	Penalty	$8,857.43
Penalty	65		11/1/2015	Penalty	$17,714.86
Assessment Change	130720		12/31/2015	Assessment $9,451,290	$0.00
Cash Receipt	150834		3/21/2016	Cash Receipt	-$30,000.00
Penalty	66		5/1/2016	Penalty	$26,160.96
Cash Receipt	152275		5/3/2016	Cash Receipt	-$20,000.00
Adjustment	3841		5/3/2016	Tax Penalty	-$2,400.00
Levy	163677	2016	5/25/2016	Annual Levy 2016	$162,191.31
Penalty	67		8/3/2016	Penalty	$6,487.65
Cash Receipt	158495		8/11/2016	Cash Receipt	-$30,000.00
Penalty	68		11/1/2016	Penalty	$12,975.30
Assessment Change	144320		12/31/2016	Assessment $8,433,950	$0.00
Cash Receipt	163901		3/21/2017	Cash Receipt	-$15,000.00
Tax Notifications	12		4/13/2017	Tax Notification	$25.00
Penalty	69		5/1/2017	Penalty	$43,013.79
Levy	177227	2017	5/10/2017	Annual Levy 2017	$146,895.31
Penalty	70		8/1/2017	Penalty	$5,875.81
Penalty	71		11/1/2017	Penalty	$11,751.62
Assessment Change	157835		12/31/2017	Assessment $1,034,660	$0.00
Penalty	72		5/1/2018	Penalty	$67,918.17
Levy	198347	2018	5/27/2018	Annual Levy 2018	$17,790.57
Penalty	73		8/1/2018	Penalty	$711.62
Penalty	75		5/1/2019	Penalty	$78,459.41
Levy	211493		5/25/2019	Levy	$18,221.11
				Total:	$750,508.90

Breakdown O/S Balance June 24/19:

	LEVY	PENALTY	TOTAL
2015 -	$153,008.02		$153,008.02
2016 -	$162,191.31	$43,223.91	$205,415.22
2017 -	$146,895.31	$60,666.22	$207,561.53
2018 -	$17,790.57	$70.053.04	$87,843.61
2019 -	$18,221.11	$78,459.41	$96,680.52
	$498,106.32	$252,402.58	$750,508.90

Levy Breakdown - Land & Improvements:

	LAND	IMP	TOTAL
2015 -	$1,634.49	$219,801.24	$221,435.73
2016 -	$1,665.51	$160,525.80	$162,191.31
2017 -	$1,689.00	$145,206.31	$146,895.31
2018 -	$1,783.81	$16,006.75	$17,790.56
2019 -	$1,824.11	$16,397.00	$18,221.11
	$8.596.92	$557.937.10	$566.534.02

This is Exhibit " J " referred to in the
Affidavit of
Brian Pysyk
Sworn before me this 24 day
of July A.D., 2019

A Notary Public, A Commissioner for Oaths
in and for Alberta

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 2022

TAB K

GRACE PANYLYK
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF
ALBERTA. EXPIRY: JUNE 14 2022

This is Exhibit "K" referred to in the Affidavit of
Brian Pyyk
Sworn before me this 24 day
of July A.D., 2019

A Notary Public, A Commissioner for Oaths in and for Alberta

COUNTY OF ATHABASCA NO. 12

BY-LAW NO. 35-1995

A By-Law pursuant to Sections 344 and 345 of the Municipal Government Act, being Chapter M-26.1 of the Revised Statutes of Alberta 1994 and amendments thereto, and to rescind By-Law No. 11-1995.

UNDER THE AUTHORITY of Sections 344 and 345 of the above recited Act, the Council of the County of Athabasca No. 12 in the Province of Alberta enacts as follows:

1. THAT if after the 30th day of April in any year, any taxes which become due and payable in any preceding year remain unpaid, there shall be added thereto by way of penalty an amount of 12% on the first day of May in that year, and
2. THAT after the 31st day of July in the year that the tax notice is mailed, any taxes which become due and payable in that same year remain unpaid; there shall be added thereto by way of a penalty an amount of 4% on the 1st day of August.
3. THAT after the 31st day of October in any year, any taxes which become due and payable in that same year remain unpaid, there shall be added thereto by way of an additional penalty an amount of 8% on the first day of November in that year and
4. THAT every amount so added shall form a part of the taxes which create a special lien upon the land under the Provisions of the Act.
5. THAT By-Law No. 11-1995, dated March 14, 1995 be hereby rescinded.

READ A FIRST TIME this 12th day of December, A.D., 1995.

READ A SECOND TIME this 12th day of December, A.D., 1995.

With the unanimous consent of all Councillors present,

READ A THIRD TIME AND FINALLY PASSED this 12th day of December, A.D., 1995.

REEVE

COUNTY MANAGER