

# KAUP LAW OFFICE

Barristers, Solicitors & Notaries

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Our File No.:

June 28, 2024

*Delivered via email to [Nancy.Domijan@parklandcounty.com](mailto:Nancy.Domijan@parklandcounty.com)*

Parkland County  
Development Services  
53109 – Hwy 779  
Parkland County, AB T7Z 1R1

Attention: Nancy Domijan, Interim General Manager

Dear Madam:

**Re: Parkland County's demand for payment of \$322,588.78 in Off-Site Levies against 0225318/1/3, W4-26-53-17-SE (the "Lands")**

I represent New Testament Baptist Church of Edmonton and am writing now in response to your letter to my client dated June 21, 2024.

## ***Background***

As you know, my client is registered owner of the Lands (approximately 6.41 hectares) from which it conducts its religious assemblies and supports an independent, tuition-free, K-12 Christian school for 120 children and staff. Additionally, the Lands contain a single mobile home that serves as the parsonage where the church's pastor and his wife reside and (despite their advancing age) serve the church and community daily.

In 2015, the County passed Off-site Levy Bylaw No. 2015-07. At the time it was passed, my client had no notice of the catastrophic financial implications this levy could have for it. No notice was given concerning the extraordinary amounts the County would demand from my client under the bylaw, nor was opportunity given for such amounts to be paid at their earliest and lowest possible calculated rates.

Moreover, the bylaw (or rather, the County's application of it) calculates the levy on the basis that nearly the entirety of the Lands is "developable area". And this, despite the fact that two active pipelines render much of the Lands demonstrably unsuitable for residential or commercial

development. The failure to account for this fact in determining the “developable area” of the Lands is not only curious, but patently unreasonable.

In any event, it was not until March of 2018, when my client applied for a development permit to place some donated modular classrooms on the Lands for the school, that it was notified the County was demanding payment of \$200,645.00 as a condition of granting the permit. Unlike the commercial developers for whom these levies are intended, the church simply did not have that kind of money. Accordingly, my client protested this demand to the County, though its protest fell on deaf ears.

Already having students enrolled for that Fall, and relying on the advice of a then-sitting councillor that the levy could be waived, reduced, or deferred indefinitely, my client signed a Deferral Agreement so the school could continue operating. No one informed my client at that time that the amount being demanded by the County would almost double over the coming few years, and that payment of that amount would be demanded as a condition of any development permit whatsoever, even one that involved no subdivision, commercial development, or intensification of use.

Only this year, upon seeking a permit to place a few additional classrooms on the Lands and to replace the aging parsonage with a newer mobile home, was my client made aware that it would be required to pay **\$322,588.78** to continue carrying on its charitable activities on its Lands. This revelation has imposed particular hardship on the pastor and his wife, as they have already removed their old mobile home from the Lands and sold it. They have poured their modest life-savings into a newer mobile, which they cannot place on the Lands or move into because the County has demanded payment of the levy amount as a precondition of their doing so. This elderly couple’s residence is now effectively hostage to the County’s demand for payment.

The County’s demand for this extraordinary payment has placed this religious assembly and school (to say nothing further of the pastor and his wife) in a veritable existential crisis. As a small church and tuition-free school, they simply do not have the capital to accede to such a demand.

#### ***Request for Discretionary Reduction of the Levy Amount***

My client is desirous of bringing its dispute with the County over these matters to an end so it can carry on serving the community. To this end, my client is willing (if necessary) to accede to the County’s demand for payment of an off-site levy amount. However, for the foregoing reasons, my client is pleading with the County to exercise its lawful discretion to reduce the amount of its demand.

In particular, **my client is requesting the County reduce its demand to the amount that would have been payable by it, had my client been given an opportunity to pay the levy at its lowest point, presumably in or around 2015 when the bylaw was implemented.** My understanding, including based on Councillor Kowalsky’s brief comments to our client, is that other property owners were given such an opportunity, but (for reasons known only to the County) my client was not.

If the County is unwilling to grant the requested reduction, but is willing to reduce its demand by some other amount, then please advise accordingly.

However, if the County is unwilling to exercise its discretion in this way, then please identify the decision-maker (e.g. Council, yourself, etc.) and its reasons in writing for our review and consideration of such next steps as that refusal may require of our client.

We believe the requested reduction is both fair and reasonable in the circumstances. Both the church that owns this land and the Christian school which operates there are non-profit charities that serve this community faithfully and without gain.

As you know, the *Municipal Government Act* exempts both religious and educational charities from property taxes, and the *Education Act* exempts public and separate school boards from payment of levies such as this.

By granting our client's request, the County would be honouring the clear community standards set out in those statutes, which convey good will towards purely charitable ventures such as my client's, and common sense in distinguishing them from commercial developers in circumstances such as these.

We look forward to receiving your response in writing, addressed to the writer named below, at your earliest.

Respectfully,

**KAUP LAW OFFICE**

Benjamin J. Ferland

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*cc. client*