This document is consolidated into a single publication for the convenience of users. The Official Bylaw and all amendments thereto are available from the Legislative and Legal Services Department and should be consulted in interpreting and applying this Bylaw. In the case of any dispute, the original Bylaw and amendments must be consulted.

BYLAW 1552/21 CONSOLIDATED WITH BYLAW 1689/25
HEARTLAND INCENTIVE BYLAW
STURGEON COUNTY, 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 NEW ENERGY VALUE CHAIN DEVELOPMENT AND EXPANSIONS.

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 Alberta's Industrial Heartland Energy Value Chain and Associated Infrastructure;

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 has advertised its intention to consider the provisions of this Bylaw pursuant to requirements of the Act;

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

1. Title

1.1. This Bylaw may be referred to as the "Heartland Incentive 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. [1] "Additional Work" means work in addition to the development contemplated within a prior application made under this Bylaw, and that is also within the Energy Value Chain or Associated Infrastructure on an Approved Project;

2.1.3. "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;

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2.1.4. "Alberta's Industrial Heartland" means that area of land within the Province of Alberta outlined in Schedule "A" to this Bylaw;

2.1.5. [2]"Applicant" means a person who applies for an Exemption or an amendment to a current Tax Incentive Agreement;

2.1.6. [3]"Application Fee" means the fees established by this Bylaw to be paid at the time an application is submitted pursuant to this Bylaw;

2.1.7. [4]"Approved Project" means a Project that is the subject of a current Tax Incentive Agreement;

2.1.8. "Assessed Person" means an assessed person as that term is defined under section 284(1) of the Act;

2.1.9. "Associated Infrastructure" means the network of facilities and infrastructure that support hydrocarbon processing from the research and development of new innovative technology, necessary construction facilities, the development of the value-add product itself, its storage, and eventual delivery to an end-user (for example, modular yards, air separation units, rail transportation facilities);

2.1.10. "Chief Administrative Officer" or "CAO" means the chief administrative officer as appointed by Council, including the CAO's delegate;

2.1.11. "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.

2.1.12. "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;

2.1.13. "Council" means all the councillors of the County including the chief elected official for the County;

2.1.14. "County" means the municipal corporation of Sturgeon County;

2.1.15. "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;

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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;

2.1.16. "Energy Value Chain" means processes involving the processing or utilization of hydrocarbons in such a way that produces higher-value products relative to the feedstock and may include but is not limited to projects that involve:

(a) manufacturing products;

(b) researching and developing product lines and new technology;

(c) transporting and storage of products; and

(d) services directly relating to manufacturing, researching, or transporting products.

2.1.17. "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);

2.1.18. "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;

2.1.19. "Expansion" means development that adds to an existing Structure to increase the Structure's physical space for purposes of facilitating Energy Value Chain or Associated Infrastructure works within that Structure, excluding development that is relocating from one municipal jurisdiction of Alberta's Industrial Heartland to the County;

2.1.20. "Heartland Exemption" means the portion of 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;

2.1.21. "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 Alberta's Industrial Heartland of a new Structure for the purpose of establishing Energy Value Chain or Associated Infrastructure works within that Structure, excluding development that is relocating from one municipal jurisdiction of Alberta's Industrial Heartland 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 an individual 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 (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. [5]"Recipient" means a person who is a party to a current Tax Incentive Agreement;

2.1.29. "Qualifying Property" means a Structure or Property that is the subject of the Project;

2.1.30. "Skilled Job" means a job that requires a university degree, post-secondary diploma or certificate, or some form of trade credential that is commonly recognized, and the County at its sole discretion will determine whether the job meets such qualifications;

2.1.31. "Structure" means a structure as defined by the Act that is Non-Residential Property or Machinery and Equipment; and

2.1.32. "Tax Incentive Agreement" means a written agreement setting out the terms and conditions for an Exemption for the Qualifying Property;

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 the Energy Value Chain or Associated Infrastructure;

(b) be a New Construction or Expansion Project;

(c) either:

(i) be commenced subsequent to the passing of this Bylaw; or

(ii) be commenced but not operational at the time of the passing of this Bylaw;

(d) deploy Eligible Capital Costs of more than $50 million (Canadian dollars);

(e) employ a minimum of 250 personnel, including contract and subcontract labour, during the construction period; or

(f) employ a minimum of 15 permanent Skilled Jobs 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 Alberta's Industrial Heartland within the jurisdiction of the County;

(b) obtain all necessary development approvals from the County;

(c) not be in arrears or have amounts owing with regards to property tax, utilities, or other fees owed to the County;

(d) not going through foreclosure; and

(e) not in violation of a development agreement or the *Safety Code Act* at any time during the term of Tax Incentive Agreement.

3.1.3. Requirements for Applicant:

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(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.

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 $5,000.00 (Canadian dollars);

4.1.3. Complete Application must be received before any development associated with the New Construction or Expansion Project has commenced;

4.1.4. A Complete Application with respect to a Project under section 3.1.1(c) must be received within 6 months of the passing of this Bylaw;

4.1.5. Applicants whose applications are returned as incomplete or ineligible may resubmit an application provided the application is resubmitted by the deadline;

4.1.6. Notwithstanding the Complete Application requirements, the County may require any additional information that, in the discretion of the County, is necessary to complete the application;

4.1.7. 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

4.1.8. 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 make 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.

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 Heartland 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 Project or Qualifying Property, the amount of total taxes subject to Exemption shall be the equivalent of 2.5% of the Eligible Capital Costs of each eligible assessment class of the 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 1.5% of the Eligible Capital Costs of each eligible assessment class of the Project and shall in no case exceed this amount.

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 Heartland 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 Heartland 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 Heartland 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 Heartland 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: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 an appeal to Council must be submitted.

8. [6]AMENDING A TAX INCENTIVE AGREEMENT

8.1. A Recipient may apply to the County to amend a Tax Incentive Agreement if:

8.1.1. they will be completing Additional Work; or

8.1.2. they have completed an Approved Project and the actual total capital costs incurred

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to build the Approved Project differ from the estimated Eligible Capital Costs in a Tax Incentive Agreement.

8.2. In no case may a Tax Incentive Agreement be amended to grant an additional term, or extend the term of a Tax Incentive Agreement.

9. [7]ELIGIBILITY TO AMEND A TAX INCENTIVE AGREEMENT

9.1. To be eligible to apply to amend a Tax Incentive Agreement under section 8.1.1., the following criteria must be met:

9.1.1. Requirements for Additional Work – the Additional Work must deploy Eligible Capital Costs of at least $20 million (Canadian dollars).

9.1.2. Requirements for a Qualifying Property – the Qualifying Property must meet all of the criteria prescribed in section 3.1.2 of the Bylaw.

9.1.3. Requirements for Applicant – the Applicant must:

(a) meet all of the criteria prescribed in section 3.1.3 of the Bylaw; and

(b) be a Recipient who is not in default of an existing Tax Incentive Agreement.

9.2. To be eligible to apply to amend a Tax Incentive Agreement under section 8.1.2., the following criteria must be met:

9.2.1. Requirements for Applicant – the Applicant must:

(a) meet all of the criteria prescribed in section 3.1.3 of the Bylaw; and

(b) be a Recipient who is not in default of an existing Tax Incentive Agreement.

10. [8]APPLYING TO AMEND A TAX INCENTIVE AGREEMENT

10.1. Application Process

10.1.1. 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;

10.1.2. Applicants must submit a non-refundable application fee in the amount of $1000.00 (Canadian dollars);

10.1.3. Notwithstanding the Complete Application requirements, the County may require any additional information that, in the discretion of the County, is necessary to complete the application;

10.1.4. 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; and

10.1.5. If an Applicant is applying to amend a Tax Incentive Agreement on the basis of completing Additional Work:

(a) a Complete Application must be received before any development associated with the Additional Work has commenced;

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(b) Applicants whose applications are returned as incomplete or ineligible may resubmit an application provided the application is resubmitted by the deadline; and

(c) Complete Applications may be considered and approved in accordance with this Bylaw before construction on the Additional Work is complete, however, an amended Exemption will not apply until all construction of the Additional Work is complete, the development is inspected and approved, and the Commercial Operation Date takes place.

10.2. Consideration Process

10.2.1. The Program Officer shall receive and consider Complete Applications for an amendment 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.

10.2.2. 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.

10.2.3. The Program Officer shall consider each application and make recommendations to the CAO to:

(a) Enter into an amended Tax Incentive Agreement with the Applicant, or;

(b) Reject the application and advise the Applicant with written reasons as to why.

10.2.4. The CAO shall enter into an amended Tax Incentive Agreement with a successful Applicant.

10.2.5. The Program Officer may delegate any duty or responsibility of the Program Officer to an employee or agent of the County.

11. APPEAL TO COUNCIL

11.1. 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.

11.2. 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.

11.3. Council shall consider an appeal at:

(a) a regularly scheduled meeting of Council; or

(b) a special meeting of Council.

11.4. 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 cancelation of an Exemption; or

(b) Council can revise or direct Administration to revise a Tax Incentive Agreement.

12. SEVERABILITY

12.1. 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.

EFFECTIVE DATE

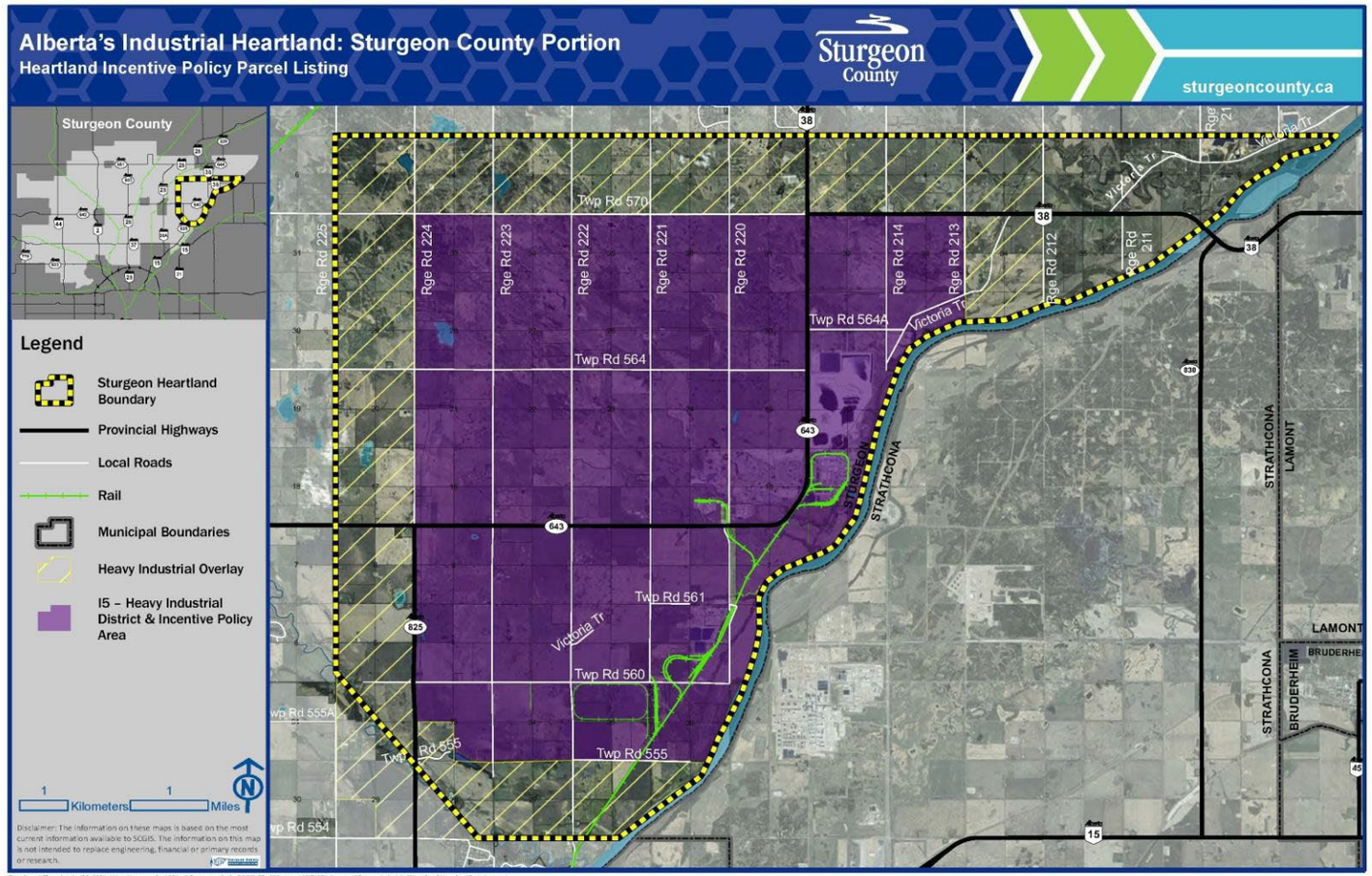
12.2. This Bylaw shall come into force and take effect upon being passed.

NOTE: Consolidation created under Section 69 of the *Municipal Government Act*, RSA 2000, C.M-26 and Bylaw 1473/20, printed under the authority of Legislative and Legal Services.

Bylaw 1552/21 adopted June 14, 2021.

Amendment: Bylaw 1689/25 adopted July 18, 2025.

SCHEDULE "A"


Alberta's Industrial Heartland: Sturgeon County Portion
Heartland Incentive Policy Parcel Listing
Sturgeon County
sturgeoncounty.ca
Sturgeon County
Legend
Sturgeon Heartland Boundary
Provincial Highways
Local Roads
Rail
Municipal Boundaries
Heavy Industrial Overlay
I5 – Heavy Industrial District & Incentive Policy Area
Kilometers
Miles
Twp Rd 570
Twp Rd 564A
Twp Rd 564
Twp Rd 561
Twp Rd 560
Twp Rd 555
Rge Rd 225
Rge Rd 224
Rge Rd 223
Rge Rd 222
Rge Rd 221
Rge Rd 220
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Rge Rd 211
Victoria Tr
STRATHCONA
LAMONT
BRUDERHEIM

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4;22;56;28;NE	155.73
9020562;;A	3.71
4;22;56;33;SE	67.96
9524991;;1	11.60
0826908;1;1	79.50
4;22;56;33;SW	159.01
4;22;56;33;NW	77.59
4;22;56;33;NW	68.78
0425220;1;1	9.86
9925527;;1	77.46
4;22;56;33;NE	78.73
4;22;56;34;SE	159.32
0623023;1;2	76.72

LEGAL	ACRES
4;22;56;23;NE	160.63
4;22;56;24;SE	160.20
4;22;56;24;SW	155.30
4;22;56;24;SW	4.98
0426547;1;1	10.92
4;22;56;24;NW	2.42
4;22;56;24;NW	146.65
4;22;56;24;NE	118.98
0728619;1;1	40.00
4;22;56;25;SE	79.94
4;22;56;25;SE	80.05
4;22;56;25;SW	80.28
4;22;56;25;SW	80.40
4;22;56;25;NW	71.16
4;22;56;25;NW	78.89
1220034;RW;56	10.96
4;22;56;25;NE	149.44
1220034;RW;56	10.97
4;22;56;26;SE	160.11
4;22;56;26;SW	80.02
0320681;1;1	79.33
4;22;56;26;NW	159.27
4;22;56;26;NE	148.99
1220034;RW;56	10.90
3123TR;;A	39.45
3123TR;;B	39.90
3123TR;;C	39.99
3123TR;;D	40.34
9926318;;1	7.89
4;22;56;27;SW	80.05
4;22;56;27;SW	71.91
4;22;56;27;NW	159.85
4;22;56;27;NE	159.63
4;22;56;28;SE	156.83
4;22;56;28;SE	2.48
4;22;56;28;SW	79.28
4;21;56;20;SE	20.24
4;21;56;20;SW	152.23
4;21;56;20;SW	7.47
0425567;1;1	668.53
0625085;1;1	79.15
4;22;56;28;NW	42.92
4;21;56;28;SW	84.52
4;21;56;28;SE	4.01
4;21;56;28;OT	1.11
4;21;56;28;SW	11.62
4;21;56;28;NW	152.42
4;21;56;28;NE	110.88
1124464;RLY;OT	26.70
4;21;56;28;NE	26.45
4;21;56;29;NW	155.98
4;21;56;29;NE	146.03
7820028;;1	10.00
0020190;;1	12.00

LEGAL	ACRES
4;22;56;34;SW	2.49
4;22;56;34;SW	74.33
0623023;1;3	6.00
4;22;56;34;NW	155.55
4;22;56;34;NE	155.34
4;22;56;35;SE	159.47
0022285;;1	71.53
0720318;2;3	76.81
0720318;1;2	5.72
0720318;2;4	2.47
1422410;1;3	2.47
4;22;56;35;NW	77.16
4;22;56;35;NW	77.44
4;22;56;35;NE	152.88
4;22;56;36;SE	79.62
4;22;56;36;SE	81.40
4;22;56;36;SW	81.19
4;22;56;36;SW	79.77
4;22;56;36;NW	153.95
4;22;56;36;NE	157.42
4;21;56;17;NW	159.69
4;21;56;19;SE	151.60
4;21;56;19;SE	5.00
4;21;56;19;NE	38.02
4;21;56;19;NE	112.83
4;21;56;19;NE	4.99
4;21;56;20;SE	102.42

LEGAL	ACRES
4;21;56;30;SE	144.27
4;21;56;30;NE	75.89
4;21;56;30;NE	79.87
4;21;56;31;SE	155.93
4;21;56;31;NE	153.93
4;21;56;32;SE	153.88
4;21;56;32;SW	153.85
4;21;56;32;NW	157.27
4;21;56;32;NE	157.43
4;21;56;33;SE	79.88
4;21;56;33;SE	73.81
4;21;56;33;SW	153.50
4;21;56;33;NW	157.42
4;21;56;33;NE	157.40
1623858;1;1	78.98
5283NY;RLY;56	0.46
5189NY;RLY;56	23.61
5356NY;RLY;56	0.11