

CITY OF LACOMBE
BYLAW 451

A BYLAW OF THE CITY OF LACOMBE, IN THE PROVINCE OF ALBERTA (HEREINAFTER REFERRED TO AS "THE MUNICIPALITY"), TO SET A RATE FOR THE LEVY ON ASSESSED VALUE OF PROPERTY SUBJECT TO TAXATION FOR THE 2018 FINANCIAL YEAR.

WHEREAS the Council of the City of Lacombe (Council) shall, by Bylaw, authorize the levying of taxes at such uniform rates on the dollar as the Council deems sufficient to produce the amount of revenue required. Section 353 of the *Municipal Government Act* R.S.A. 2000 c. M-26, (Act) as amended requires Council to annually pass a property tax bylaw;

AND WHEREAS a property tax bylaw authorizes Council to impose a tax in respect of property to raise revenue to be used towards the payment of requisitions and expenditures and transfers set out in the City's budget;

AND WHEREAS Section 382 of the Act authorizes Council to impose a special tax to raise sufficient revenue to pay for a specific service or purpose;

AND WHEREAS Section 369 of the Act authorizes Council to impose a supplementary tax against properties listed on the supplementary tax roll and that the supplementary tax rates be the same as imposed in this bylaw;

AND WHEREAS Section 364 of the Act authorizes Council to exempt certain properties from taxation;

AND WHEREAS the rates for properties annexed into the City July 1, 2007 are subject to provisions of Orders in Council 35/2008 and require properties to be taxed as if they remained in Lacombe County up to and including the year 2022;

AND WHEREAS the assessed value of all property in the City as shown on the 2018 assessment roll (2017 market values) is:

Total Assessment*	\$2,128,766,960	
	Non-Taxable Assessment	Taxable Assessment
Municipal	\$282,485,030	\$1,846,281,930
Education (Combined)	\$296,911,440	\$1,831,855,520
Lacombe Foundation	\$295,575,500	\$1,833,191,460
Designated Industrial Properties	\$2,127,691,760	\$1,075,200

*Total Assessment based on roll as of Apr 12, 2018.

AND WHEREAS the total requirement of the City of Lacombe to be raised by Property Taxes as shown in the annual estimates and subsequent budget amendments are as follows:

Purpose	Required Amount**
Municipal	\$14,142,128
Provincial School Foundation	\$4,725,237
St. Thomas Aquinas RCSR	\$149,219
Lacombe Foundation	\$114,211
Designated Industrial	\$571
Total	\$19,131,366

**Amounts include under/over levies from previous year but exclude 2018 Supplementary Assessment. Municipal amount includes amendments to operating budget and tax rate approved in Spring Amendments.

NOW THEREFORE, pursuant to Sections 353, 382 and 369 of the *Municipal Government Act*, the Council of the City of Lacombe in the Province of Alberta, duly assembled, enacts as follows:

1. BYLAW TITLE

1.1. This Bylaw may be referred to as the "2018 Property Tax Bylaw."

2. DEFINITIONS

2.1. In this Bylaw:

- a) "Act" means the Municipal Government Act R.S.A. 2000 c. M-26 and regulations made thereunder;
- b) "ASFF" means the Alberta School Foundation Fund established under the School Act RSA 2000 c. S-3.
- c) "Chief Administrative Officer" means that person appointed by Council to position of Chief Administrative Officer pursuant to the Act.
- d) "Designated Industrial Property" means designated industrial property as set out in Section 284 of the MGA
- e) "Farm land" means land used for farming operations as defined in the regulations;
- f) "Non-residential" in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation;
- g) "Residential" in respect of property, means property that is not classed by the assessor as farmland, machinery and equipment or non-residential.
- h) "St. Thomas Aquinas RCSRD" means the St. Thomas Aquinas RCS Regional Division No. 38.

2.2. All other words used in this Bylaw that are defined in the Act shall have the meanings given to those words in the Act except where specifically defined otherwise in this Bylaw or required by the context in which the words are used in this Bylaw.

3. LEVY OF PROPERTY TAX

3.1. The Chief Administrative Officer is authorized and directed to impose and collect a property tax for the year 2018 at the rates set out in [Schedule "A"](#) to this Bylaw.

3.2. The Chief Administrative Officer is authorized to undertake a supplementary assessment and levy supplementary property taxes at the rates set out in [Schedule "A"](#) to this Bylaw.

4. EXEMPTIONS FROM TAXATION

4.1. The following properties are exempt from General Municipal taxes, Special taxes and Lacombe Foundation and ASFF requisitions for the year 2018:

Roll # 040007640

Roll # 040007650

Roll # 080001010

4.2. For purposes of this Section:

- a) "General Municipal Taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues shown under the heading "General Municipal" in [Schedule "A"](#) to this Bylaw; and

- b) "Special Taxes" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues shown under the heading "Street Renewal" in [Schedule "A"](#) to this Bylaw; and
- c) "Lacombe Foundation" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Lacombe Foundation set out in [Schedule "A"](#) to this Bylaw; and
- d) "ASFF" means the property taxes imposed pursuant to this Bylaw to raise the tax revenues for the Alberta School Foundation Fund set out in [Schedule "A"](#) to this Bylaw.

5. INTERPRETATION

- 5.1. Should any provision of this Bylaw be declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.
- 5.2. There shall be entered upon the Tax Roll of the said City of Lacombe, in a column provided for that purpose, the amount for which the property is charged for all of the sums ordered to be levied for each of the aforementioned classifications, and it shall not be necessary to state the particular sums for each of the various classifications.

INTRODUCED AND GIVEN FIRST READING THIS 23rd day of April, 2018.

GIVEN SECOND READING THIS 23rd day of April, 2018.

GIVEN THIRD AND FINAL READING THIS 14th day of May, 2018.

Original Signed

Mayor

Original Signed

Chief Administrative Officer

City of Lacombe Bylaw 451
SCHEDULE "A"

	Tax Levy*	Taxable Assessment	Tax Rate in Mills
General Municipal			
Residential	\$11,374,409	\$1,521,782,280	7.4744
Non-Residential	2,742,711	320,773,650	8.5503
Machinery & Equipment	21,641	2,530,970	8.5503
Total General Municipal	\$14,138,761	\$1,845,086,900	

**Annexation Rates based on Lacombe County's 2018 Budget
Tax Rates

General Municipal Annexation			
Residential	\$2,555	\$1,019,030	2.5070
Farmland	911	176,000	5.1770
Non-Residential	-	-	5.2280
Machinery & Equipment	-	-	5.2280
Total General Municipal Annexation	\$3,466	\$1,195,030	

Alberta School Foundation			
Residential(w/ annex)	\$3,613,988	\$1,462,797,810	2.4706
Non-Residential(w/ annex)	1,111,249	308,783,340	3.5988
Machinery & Equipment	-	-	0.0000
Total Alberta School Foundation Fund	\$4,725,238	\$1,771,581,150	

St. Thomas Aquinas RCSR			
Residential(w/ annex)	\$148,245	\$60,003,500	2.4706
Non-Residential(w/ annex)	975	270,870	3.5988
Machinery & Equipment	-	-	0.0000
St. Thomas Aquinas RCSR	\$149,219	\$60,274,370	

Lacombe Foundation			
Residential	\$94,198	\$1,521,782,280	0.0619
Non-Residential	19,856	311,409,180	0.0619
Machinery & Equipment	157	2,530,970	0.0619
Total Lacombe Foundation	\$114,211	\$1,835,722,430	

Designated Industrial Properties			
Designated Industrial Properties	\$571	\$1,075,200	0.000003418
Total Designated Industrial	\$571	\$1,075,200	

Total Mill rate per property type

	City 2018	Annexed Properties
Residential (ASFF)	10.006	4.9776
Residential (STARCSR)	10.006	4.9776
Non-Residential - Not subject School	8.6122	5.2280
Non Residential (ASFF)	12.2110	8.8268
Non Residential (STARCSR)	12.2110	8.8268
Farmland (ASFF)	12.2110	7.6476
Machinery & Equipment	8.6122	5.2280