

CITY OF LACOMBE

BYLAW 440

A BYLAW OF THE CITY OF LACOMBE, IN THE PROVINCE OF ALBERTA, TO SET A RATE FOR THE LEVY ON ASSESSED VALUE OF PROPERTY SUBJECT TO TAXATION FOR THE 2017 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 2017 assessment roll (2016 market values) is:

Total Assessment*	\$2,034,572,280	
	Non-Taxable Assessment	Taxable Assessment
Municipal	\$266,714,500	\$1,767,857,780
Education (Combined)	\$281,145,450	\$1,753,426,830
Lacombe Foundation	\$279,850,210	\$1,754,722,070

*Total Assessment based on roll as of Apr 28, 2017.

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	\$13,573,553
Provincial School Foundation	\$4,504,231
St. Thomas Aquinas RCSR	\$178,373
Lacombe Foundation	\$113,110
Total	\$18,369,267

**Amounts include under/over levies from previous year but exclude 2017 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. **Title**

1. This Bylaw may be referred to as the "2017 Property Tax Bylaw."

2. **Definitions**

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. "Farm land" means land used for farming operations as defined in the regulations;
- e. "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;
- f. "Residential" in respect of property, means property that is not classed by the assessor as farmland, machinery and equipment or non-residential.
- g. "St. Thomas Aquinas RCSR" means the St. Thomas Aquinas RCS Regional Division No. 38.

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**

1. The Chief Administrative Officer is authorized and directed to impose and collect a property tax for the year 2017 at the rates set out in [Schedule "A"](#) to this Bylaw.
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**

1. The following properties are exempt from General Municipal taxes, Special taxes and Lacombe Foundation and ASFF requisitions for the year 2017:

Roll # 040007640
Roll # 040007650
Roll # 080001010

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**

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.
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 8th day of May, 2017.

GIVEN SECOND READING THIS 8th day of May, 2017.

GIVEN THIRD AND FINAL READING THIS 23rd day of May, 2017.

ORIGINAL SINGED

Mayor

ORIGINAL SINGED

Chief Administrative Officer

SCHEDULE "A"

	Tax Levy*	Taxable Assessment	Tax Rate in Mills
General Municipal			
Residential	\$10,951,814	\$1,459,599,670	7.5033
Non-Residential	2,597,489	304,640,810	8.5264
Machinery & Equipment	20,943	2,456,270	8.5264
Total General Municipal	\$13,570,247	\$1,767,857,780	

**Annexation Rates based on Lacombe County's 2017 Budget Tax Rates

General Municipal Annexation			
Residential	\$2,412	\$985,030	2.4486
Farmland	872	176,000	4.9541
Non-Residential	-	-	5.0174
Machinery & Equipment	-	-	5.0174
Total General Municipal Annexation	\$3,284	\$1,161,030	

Alberta School Foundation			
Residential(w/ annex)	\$3,612,056	\$1,402,141,200	2.5761
Non-Residential(w/ annex)	919,151	292,574,260	3.1416
Machinery & Equipment	-	-	0.0000
Total Alberta School Foundation Fund	\$4,531,207	\$1,694,715,460	

St. Thomas Aquinas RCSR			
Residential(w/ annex)	\$150,556	\$58,443,500	2.5761
Non-Residential(w/ annex)	842	267,870	3.1416
Machinery & Equipment	-	-	0.0000
St. Thomas Aquinas RCSR	\$151,398	\$58,711,370	

Lacombe Foundation			
Residential	\$94,144	\$1,459,599,670	0.0645
Non-Residential	19,649	292,66,130	0.0645
Machinery & Equipment	158	2,456,270	0.0645
Total Lacombe Foundation	\$113,952	\$1,754,722,070	

*Amounts vary from budget estimates to due to rounding and shifts in school support.

	Total Mill rate per property type	Annexed Properties
	City 2017	
Residential (ASFF)	10.1439	5.0247
Residential (STARCSR)	10.1439	5.0247
Non-Residential - Not subject School	8.5909	5.0174
Non Residential (ASFF)	11.7325	8.1590
Non Residential (STARCSR)	11.7325	8.1590
Farmland (ASFF)	11.7325	7.5302
Machinery & Equipment	8.5909	5.0174