City of Lacombe
Bylaw 516

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 2024 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 assessed value of all property in the City as shown on the 2024 assessment roll (2023 market values) is:

Total Assessment *		**$2,428,152,200**
	Non-Taxable Assessment	**Taxable Assessment**
Municipal	$360,079,890	$2,068,072,310
Education (Combined)	$383,978,330	$2,044,173,870
Lacombe Foundation	$373,184,890	$2,054,967,310
Designated Industrial Properties	$2,407,908,400	$20,243,800
Paving Tax	$373,184,890	$2,054,967,310

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:

Purpose	Required amount **
Municipal	$18,218,172
Provincial Education	$5,430,241
Lacombe Foundation	$140,160
Designated Industrial	$1,549
Total 2024- Municipal & Requisitions	**$23,790,121**
Paving Tax - Bylaw 517	$172,001
Total Municipal and Paving Tax	**$23,962,122**

**Amounts exclude 2024 Supplementary Assessment. Municipal amount includes amendments to the operating budget.

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 "2024 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 2024 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 2024:

Roll # 040007640
Roll # 040007650

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 "Paving Tax" 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) "Alberta School Foundation" 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 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 29th day of April, 2024

GIVEN SECOND READING THIS 29th day of April, 2024

GIVEN THIRD AND FINAL READING THIS 13th day of May, 2024

Original Signed

Mayor

Original Signed

Chief Administrative Officer

City of Lacombe
2024 Property Tax Levy
SCHEDULE "A"

	Tax Levy	Taxable Assessment	[ax Rate in Mills
General Municipal			
Residential	$14,350,406	$1,676,980,530	8.5573
Non-Residential	$3,863,687	$390,679,340	9.8897
Machinery and Equipment	$4,079	$412,440	9.8897
Total General Municipal	**$18,218,172**	**$2,068,072,310**	
Alberta School Foundation			
Residential	$3,939,656	$1,611,838,530	2.4442
Non-Residential	$1,348,081	$375,199,340	3.5930
Total Alberta School Foundation	**$5,287,737**	**$1,987,037,870**	
St. Thomas Aquinas RCSRD			
Residential	$133,847	$54,761,000	2.4442
Non-Residential	$8,533	$2,375,000	3.5930
Total St Thomas Aquinas RCSRD	**$142,380**	**$57,136,000**	
Lacombe Foundation			
Residential	$114,379	$1,676,980,530	0.0682
Non-Residential	$25,613	$375,525,360	0.0682
Machinery and Equipment	$168	$2,461,420	0.0682
Total Lacombe Foundation	**$140,160**	**$2,054,967,310**	
Designated Industrial Properties			
Designated Industrial Properties	$1,549	$20,243,800	0.0765
Total Designated Industrial Prope	**$1,549**	**$20,243,800**	
Paving Tax			
Paving Tax - Bylaw 505	$172,001	$2,054,967,310	0.0837
Total Paving Tax	**$172,001**	**$2,054,967,310**	

Total Mill Rate by Property Type	City 2024
Residential (ASFF)	11.1533
Residential (STARCSRD)	11.1533
Non-Residential not subject to School	10.0415
Non-Residential (ASFF)	13.6345
Non-Residential (STARCSRD)	13.6345
Farmland (ASFF)	13.6345
Machinery and Equipment	10.0415
Designated Industrial Properties	13.7110