

City of Lacombe  
Bylaw 517

**A Bylaw of the City of Lacombe, in the Province of Alberta (hereinafter referred to as “the Municipality”), to implement a special tax on land within the municipality.**

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, c M-26, a municipality may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities.

AND WHEREAS, the City of Lacombe deems it necessary to levy a special tax to help cover the costs of the pavement rehabilitation on C&E Trail from 500m north of 72 Ave to City Limit.

AND WHEREAS for the tax year 2024, the estimated cost of the pavement rehabilitation on C & E Trail from 500m north of 72 Ave to City Limit is \$600,000, as budgeted and approved by the Council;

AND WHEREAS COUNCIL has decided to set the special tax rate based on the assessment of each tax roll number prepared in accordance with Part 9;

NOW, THEREFORE, the Council of the City of Lacombe duly assembled enacts:

**1. Bylaw Title**

1.1. The bylaw shall be referred to as “Special Tax Bylaw”.

**2. Definitions**

In this bylaw:

- 2.1. “Act” means the Municipal Government Act, RSA 2000, c. M-26.
- 2.2. “Assessed Property” means assessed property as defined in Section 284(1)(b) of the Act.
- 2.3. “Assessment Roll” means assessment roll as defined in section 303 of the Act.
- 2.4. “City” means the City of Lacombe.
- 2.5. “Property Tax Roll” means property tax roll as defined in section 329 of the Act.

**3. Special Tax**

- 3.1. A special tax for the pavement of C&E Trail from 500m north of 72 Ave to City Limit be levied against all benefiting lands, being all property tax roll numbers in the City.
- 3.2. The special tax will be imposed based on the assessment prepared in accordance with Part 10 of the Act, as per the following:

Assessed Value	Mill Rate	Estimated Amount of Tax	Estimated Cost of Road Repair and Maintenance
\$2,054,967,310	.0837	\$172,001	\$600,000

- 3.3. A special tax levied under the provisions of this bylaw shall be included in the Property Tax Roll prepared in accordance with section 327 of the Act.
- 3.4. A special tax levied under the provisions of this bylaw shall be included on a property tax notice prepared in accordance with sections 333 and 334 of the Act.

3.5. Any special taxes that are levied and remain unpaid after they become due and payable are recoverable in the same manner as other taxes.

**4. Effective Date**

4.1. This bylaw comes into effect on January 1, 2024.

**5. Severability**

5.1. If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the bylaw is deemed valid.

INTRODUCED AND GIVEN FIRST READING THIS 29<sup>th</sup> day of April, 2024

GIVEN SECOND READING THIS 29<sup>th</sup> day of April, 2024

GIVEN THIRD AND FINAL READING THIS 13<sup>th</sup> day of May, 2024

Original Signed

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Mayor

Original Signed

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Chief Administrative Officer