

**City of Lacombe
Bylaw 527**

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 2025 Financial Year.

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, c. M-26 (hereinafter referred to as “the Act”), the Council of the City of Lacombe (hereinafter referred to as “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.

AND WHEREAS, pursuant to the Act, Section 353, Council must pass a property tax bylaw annually;

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 2025 assessment roll (2024 market values) is:

Total Assessment*	\$2,640,257,450	
	Non-Taxable Assessment	Taxable Assessment
Municipal	\$378,739,390	\$2,261,518,060
Education (Combined)	\$401,113,720	\$2,239,143,730
Lacombe Foundation	\$391,504,390	\$2,248,753,060
Designated Industrial Properties	\$2,618,886,900	\$21,370,550
Paving Tax	\$391,504,390	\$2,248,753,060

*Amounts exclude 2025 Supplementary Assessment. Municipal amount includes amendments to the operating budget.

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	\$19,223,141
Provincial Education	\$6,065,656
Lacombe Foundation	\$158,463
Designated Industrial	\$1,498
Total 2025 – Municipal & Requisitions	\$25,448,759
Paving Tax – Bylaw 528	\$182,149
Total Municipal and Paving Tax	\$25,630,907

*Amounts exclude 2025 Supplementary Assessment. Municipal amount includes amendments to the operating budget.

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

1. Bylaw Title

1.1. This Bylaw shall be referred to as the "2025 Property Tax Bylaw."

2. Schedules

2.1. Schedule "A" 2025 Property Tax Levy is attached and forms part of this Bylaw.

3. Definitions

3.1. In this Bylaw:

- a) "Act" shall mean the Municipal Government Act, R.S.A. 2000, c. M-26 and associated regulations, as amended.
- b) "ASFF" shall mean the Alberta School Foundation Fund established under the School Act, RSA 2000, c. S-3.
- c) "CAO" shall mean the Chief Administrative Officer of the City of Lacombe, or their delegate.
- d) "Designated Industrial Property" shall mean designated industrial property as set out in Section 284 of the Act.
- e) "Farmland" shall mean land used for farming operations as defined in the regulations.
- f) "Non-residential" in respect of property, shall mean 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 Farmland or land that is used or intended to be used for permanent living accommodation.
- g) "Residential" in respect of property, shall mean property that is not classed by the assessor as Farmland, machinery and equipment or non-residential.
- h) "St. Thomas Aquinas RCSR" means the St. Thomas Aquinas RCS Regional Division No. 38.

3.2. 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.

4. Levy of Property Tax

4.1. The CAO is authorized and directed to impose and collect a property tax for the year 2025 at the rates set out in Schedule "A" to this Bylaw.

4.2. The CAO is authorized to undertake a supplementary assessment and levy supplementary property taxes at the rates set out in Schedule "A" to this Bylaw.

5. Interpretation

5.1. 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.

6. Effective Date

6.1. This bylaw shall come into effect on January 1, 2025.

7. Severability

7.1. 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.

8. Repeal of Bylaws

1. Bylaws 343, 349, 352, 360, 367, 376, 384, and 395 are hereby repealed.

INTRODUCED AND GIVEN FIRST READING THIS 14th day of April, 2025.

GIVEN SECOND READING THIS 28th day of April, 2025.

GIVEN THIRD AND FINAL READING THIS 28th day of April, 2025.

Original Signed

Mayor

Original Signed

Chief Administrative Officer

City of Lacombe Bylaw 527 Schedule "A"

City of Lacombe 2025 Property Tax Levy

	<u>Tax Levy</u>	<u>Taxable Assessment</u>	<u>Tax Rate in Mills</u>
General Municipal			
Residential	\$15,268,081	\$1,854,088,510	8.2348
Non-Residential	\$3,950,980	\$407,009,220	9.7073
Machinery and Equipment	\$4,080	\$420,330	9.7073
Total General Municipal	\$19,223,141	\$2,261,518,060	
Alberta School Foundation			
Residential	\$4,381,915	\$1,784,675,810	2.4553
Non-Residential	\$1,526,194	\$391,783,920	3.8955
Total Alberta School Foundation	\$5,908,109	\$2,176,459,730	
St. Thomas Aquinas RCSR			
Residential	\$147,492	\$60,071,000	2.4553
Non-Residential	\$10,179	\$2,613,000	3.8955
Total St Thomas Aquinas RCSR	\$157,671	\$62,684,000	
Lacombe Foundation			
Residential	\$130,652	\$1,854,088,510	0.0705
Non-Residential	\$27,608	\$391,787,020	0.0705
Machinery and Equipment	\$203	\$2,877,530	0.0705
Total Lacombe Foundation	\$158,463	\$2,248,753,060	
Designated Industrial Properties			
Designated Industrial Properties	\$1,498	\$21,370,550	0.0701
Total Designated Industrial Properties	\$1,498	\$21,370,550	
Paving Tax			
Paving Tax - Bylaw 505	\$182,149	\$2,248,753,060	0.0810
Total Paving Tax	\$182,149	\$2,248,753,060	
 <u>Total Mill Rate by Property Type</u>			
Residential (ASFF)	10.8416		
Residential (STARCSR)	10.8416		
Non-Residential not subject to School	9.8588		
Non-Residential (ASFF)	13.7543		
Non-Residential (STARCSR)	13.7543		
Farmland (ASFF)	13.7543		
 Machinery and Equipment	 9.8588		
Designated Industrial Properties	13.8244		