

TOWN OF LACOMBE

BYLAW 360

A BYLAW OF THE TOWN OF LACOMBE, IN THE PROVINCE OF ALBERTA, (TOWN) TO SET A RATE FOR THE LEVY ON ASSESSED VALUE OF PROPERTY SUBJECT TO TAXATION FOR THE 2010 FINANCIAL YEAR.

WHEREAS the Council of the Town 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 Town'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 Town July 1, 1999 and January 1, 2000 are subject to provisions of Orders in Council 332/99 and 135/2000 respectively and require properties to be taxed as if they remained in Lacombe County up to and including the year 2014.

AND WHEREAS the rates for properties annexed into the Town 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 Town as shown on the 2010 assessment roll (2009 market values) is:

Total Assessment	1,540,827,130	
	Non-Taxable Assessment	Taxable Assessment
Municipal	\$201,530,190	\$1,339,296,940
Street Renewal	\$234,797,790	\$1,306,029,340
Education	\$209,616,930	\$1,331,210,200
Lacombe Foundation	\$234,797,790	\$1,306,029,340

AND WHEREAS the total requirement of the Town of Lacombe to be raised by Property Taxes as shown in the annual estimates are as follows:

Purpose	Required Amount
Municipal	\$ 8,639,318
Street Renewal	\$ 363,949
Provincial School Foundation Program/ St. Thomas Aquinas RCSR	\$ 3,319,972
Lacombe Foundation	\$ 58,118
Total	\$12,381,357

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

1. **Title**

This Bylaw may be referred to as the "2010 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 2010 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 2010:

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.
- (c) "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 Town 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.

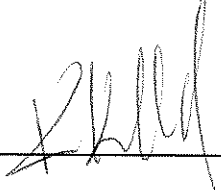
INTRODUCED AND GIVEN FIRST READING THIS 26th day of April, 2010

GIVEN SECOND READING THIS 26th day of April, 2010

GIVEN THIRD AND FINAL READINGS THIS 26th day of April, 2010



Mayor



Chief Administrative Officer

SCHEDULE "A"

	Tax Levy*	Taxable Assessment	Tax Rate in Mills
General Municipal			
Residential	\$7,086,399	\$1,121,585,130	6.3182
Non-Residential	1,452,633	182,803,910	7.9464
Machinery & Equipment	13,035	1,640,300	7.9464
Total General Municipal	\$8,552,067	\$1,306,029,340	
General Municipal Annexation **Annexation Rates based on Lacombe County's 2010 Budget Tax Rates			
Residential	\$53,791	\$25,373,260	2.1200
Farmland	1,496	356,100	4.2000
Non-Residential	32,030	\$7,538,240	4.2490
Machinery & Equipment	0	0	4.2490
Total General Municipal Annexation	\$87,317	\$33,267,600	
Street Renewal and Maintenance			
Residential	\$318,867	\$1,121,585,130	0.2843
Non-Residential	51,971	182,803,910	0.2843
Machinery & Equipment	466	1,640,300	0.2843
Total Street Renewal	\$371,304	1,306,029,340	
Alberta School Foundation			
Residential(w/ annex)	\$2,495,093	\$1,073,112,190	2.3251
Non-Residential(w/ annex)	666,705	190,160,960	3.5060
Machinery & Equipment	0	0	0.0000
Total Alberta School Foundation Fund	\$3,161,798	\$1,263,273,150	
St. Thomas Aquinas RCSR			
Residential(w/ annex)	\$157,539	\$67,755,860	2.3251
Non-Residential(w/ annex)	635	181,190	3.5060
Machinery & Equipment	0	0	0.0000
St. Thomas Aquinas RCSR	\$158,174	\$67,937,050	
Lacombe Foundation			
Residential	\$49,910	1,121,585,130	0.0445
Non-Residential	8,135	182,803,910	0.0445
Machinery & Equipment	73	1,640,300	0.0445
Total Lacombe Foundation	\$58,118	\$1,306,029,340	

*Amounts vary from budget estimates to due to rounding.

	Total Mill rate per property type	
	Municipal 2010	Annexed Properties
Residential	8.9721	4.4451
Residential - Not subject School	6.6470	2.1200
Non Residential	11.7812	7.7550
Farmland	11.7812	6.5251
Machinery & Equipment	8.2748	4.2490