

CITY OF LACOMBE

BYLAW 395

A BYLAW OF THE CITY OF LACOMBE, IN THE PROVINCE OF ALBERTA, (CITY) TO SET A RATE FOR THE LEVY ON ASSESSED VALUE OF PROPERTY SUBJECT TO TAXATION FOR THE 2014 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, 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 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 2014 assessment roll (2013 market values) is:

Total Assessment	\$1,772,530,170	
	Non-Taxable Assessment	Taxable Assessment
Municipal	\$222,524,450	\$1,550,005,720
Education (Combined)	\$231,810,720	\$1,540,719,450
Lacombe Foundation	\$255,134,730	\$1,517,395,440

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	\$11,433,022
Provincial School Foundation	\$3,894,950
St. Thomas Aquinas RCSR	\$174,180
Lacombe Foundation	\$102,054
Total	\$15,604,206

*Amounts include under/over levies from previous year but exclude 2014 Supplementary Assessment

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**

This Bylaw may be referred to as the "2014 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 2014 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 2014:

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 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 12th day of May, 2014

GIVEN SECOND READING THIS 12th day of May, 2014

GIVEN THIRD AND FINAL READINGS THIS 12th day of May, 2014

(Original Signed)

Mayor

(Original Signed)

Chief Administrative Officer

SCHEDULE "A"

	Tax Levy*	Taxable Assessment	Tax Rate in Mills
General Municipal (includes former Street Levy)			
Residential	\$9,321,976	1,286,339,750	7.2469
Non-Residential	1,998,014	228,977,790	8.7258
Machinery & Equipment	18,131	2,077,900	8.7258
Total General Municipal	\$11,338,121	1,517,395,440	

**Annexation Rates based on Lacombe County's 2014
Budget Tax Rates

General Municipal Annexation			
Residential	\$57,727	24,738,770	2.3335
Farmland	1,634	345,740	4.7249
Non-Residential	35,558	7,525,770	4.7249
Machinery & Equipment	-	-	4.7249
Total General Municipal Annexation	\$94,919	32,610,280	

Alberta School Foundation

Residential(w/ annex)	\$3,071,678	\$1,242,487,630	2.4722
Non-Residential(w/ annex)	844,938	236,624,340	3.5708
Machinery & Equipment	-	-	0.0000
Total Alberta School Foundation Fund	\$3,916,616	\$1,479,111,970	

St. Thomas Aquinas RCSR

Residential(w/ annex)	\$151,750	\$61,382,520	2.4722
Non-Residential(w/ annex)	803	\$224,960	3.5708
Machinery & Equipment	-	-	0.0000
St. Thomas Aquinas RCSR	\$152,553	\$61,607,480	

Lacombe Foundation

Residential	\$86,571	1,286,339,750	0.0673
Non-Residential	15,410	228,977,790	0.0673
Machinery & Equipment	140	2,077,900	0.0673
Total Lacombe Foundation	\$102,121	1,517,395,440	

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

	Total Mill rate per property type Municipal 2014	Annexed Properties
Residential (ASFF)	9.7864	4.8057
Residential (STARCSR)	9.7864	4.8057
Residential - Not subject School	7.3142	2.3335
Non Residential (ASFF)	12.3639	8.2957
Non Residential (STARCSR)	12.3639	8.2957
Farmland (ASFF)	9.7864	7.1971
Machinery & Equipment	8.7931	4.7249