

**CITY OF LACOMBE**  
**BYLAW 489**

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 2021 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, 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 2021 assessment roll (2020 market values) is:

Total Assessment*	<b>\$2,120,250,560</b>	
	<b>Non-Taxable Assessment</b>	<b>Taxable Assessment</b>
Municipal	\$300,873,260	\$1,819,377,300
Education (Combined)	\$321,876,320	\$1,798,374,240
Lacombe Foundation	\$319,504,910	\$1,800,745,650
Designated Industrial Properties	\$2,102,772,300	\$17,478,260

\*Total Assessment based on roll as of Feb 28, 2021.

**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:

<b>Purpose</b>	<b>Required Amount**</b>
Municipal	\$15,327,972
Provincial School Foundation	\$4,903,835
St. Thomas Aquinas RCSR	\$142,080
Lacombe Foundation	\$111,804
Designated Industrial	\$1,339
<b>Total</b>	<b>\$20,487,030</b>

\*\*Amounts include under/over levies from previous year but exclude 2021 Supplementary Assessment. Municipal amount includes amendments to operating budget and tax rate approved in Spring Amendments.

**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 "2021 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 2021 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 2021:

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 "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; and
- d) "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**

- 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 26 day of April, 2021.

GIVEN SECOND READING THIS 10 day of May, 2021.

GIVEN THIRD AND FINAL READING THIS 10 day of May, 2021.

Original Signed

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Mayor

Original Signed

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Chief Administrative Officer

**City of Lacombe Bylaw 489  
2021 Property Tax Levy  
SCHEDULE A**

Tax Levy	Taxable Assessment	Tax Rate in Mills
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**Tax Levy by Purpose**

**General Municipal**

Residential	\$12,261,306	\$1,490,984,170	8.2236
Non-Residential	\$3,041,239	\$324,964,720	9.3587
Machinery and Equipment	\$22,193	\$2,371,410	9.3587
<b>Total General Municipal</b>	<b>\$15,324,738</b>	<b>\$1,818,320,300</b>	

**General Municipal Annexation Properties**

Residential	\$2,290	\$881,000	2.5998
Farmland	\$943	\$176,000	5.3580
Non-Residential			
Machinery and Equipment			
<b>Total General Municipal Annexation</b>	<b>\$3,233</b>	<b>\$1,057,000</b>	

**Total General Municipal**

**\$15,327,972    \$1,819,377,300**

**Alberta School Foundation**

Residential (with Annexation Properties)	\$3,729,607	\$1,431,492,130	2.6054
Non-Residential (with Annexation Properties)	\$1,174,228	\$312,459,740	3.7580
Machinery and Equipment			
<b>Total Alberta School Foundation</b>	<b>\$4,903,835</b>	<b>\$1,743,951,870</b>	

**St. Thomas Aquinas RCSR**

Residential (with Annexation Properties)	\$141,141	\$54,172,370	2.6054
Non-Residential (with Annexation Properties)	\$940	\$250,000	3.7580
Machinery and Equipment			
<b>Total St Thomas Aquinas RCSR</b>	<b>\$142,080</b>	<b>\$54,422,370</b>	

**Total School**

**\$5,045,915    \$1,798,374,240**

**Lacombe Foundation**

Residential	\$92,241	\$1,485,664,500	0.0621
Non-Residential	\$19,415	\$312,709,740	0.0621
Machinery and Equipment	\$147	\$2,371,410	0.0621
<b>Total Lacombe Foundation</b>	<b>\$111,804</b>	<b>\$1,800,745,650</b>	

**Designated Industrial Properties**

Designated Industrial Properties	\$1,339	\$17,478,260	0.0766
<b>Total Designated Industrial Properties</b>	<b>\$1,339</b>	<b>\$17,478,260</b>	

**Total Mill Rate by Property Type**

City 2021	Annexed Properties
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Residential (ASFF)	10.8911	5.2673
Residential (STARCSR)	10.8911	5.2673
Non-Residential not subject to School	9.4208	
Non-Residential (ASFF)	13.1788	
Non-Residential (STARCSR)	13.1788	
Farmland (ASFF)	13.1788	9.1781
Machinery and Equipment	9.4208	
Designated Industrial Properties	13.2554	