

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.

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>	<u>City 2025</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

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.

The seal of the City of Lacombe is circular. It features a central shield with a cross and other heraldic elements. The words "CITY OF LACOMBE" are written in a circle around the top, and "INCORPORATED SEPTEMBER 3, 2010" is written around the bottom. A blue ink signature is written across the seal.

Mayor

Chief Administrative Officer

City of Lacombe

Bylaw 529

A Bylaw of the City of Lacombe, in the Province of Alberta (hereinafter referred to as “the Municipality”), to Authorize a Supplementary Assessment of Improvements in the City.

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, c M-26, s. 313; Council must pass a supplementary assessment bylaw to authorize the preparation of supplementary assessments for improvements other than designated industrial property within the City;

AND WHEREAS, pursuant to Section 325(1) of the Municipal Government Act, that bylaws enacted under Section 313 remain in force after the year in which they are enacted and apply in respect of subsequent years until they are repealed;

AND WHEREAS, the City of Lacombe wishes to expediently enact this Supplementary Assessment Bylaw to allow for the taxation of certain improvements;

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

1. Bylaw Title

- 1.1. The bylaw shall be referred to as the “Supplementary Assessment Bylaw”.

2. Definitions

In this bylaw:

- 2.1. "Act" shall mean the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, and associated regulations, as amended.
- 2.2. "Assessed Person" shall refer to a person named on the Assessment roll in accordance with Section 304 of the Act.
- 2.3. "Assessment" shall mean a value of property determined in accordance with Part 9 of the Act and regulations.
- 2.4. "Assessor" shall refer to the person who meets the qualifications stated in the Act and regulations and whom the City Council appoints as the designated officer to fulfill the duties and responsibilities of an assessor under the Act. This definition also includes any person to whom the assessor delegates those duties and responsibilities.
- 2.5. "City" shall mean the municipal corporation of the City of Lacombe or the area contained within the boundaries of the City as the context requires.
- 2.6. "Improvement," shall mean:
 - a. a structure,
 - b. anything attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,
 - c. a designated manufactured home, and
 - d. machinery and equipment.
- 2.7. "Supplementary Assessment" means the assessment made pursuant to this Bylaw and Part 9, Division 4 of the Act and regulations.

3. Supplementary Assessment

3.1. Subject to section 314 of the Act, a Supplementary Assessment shall be prepared for all Improvements, except designated industrial property, to impose a tax in the same year under Part 10 of the Act.

3.2. The Assessor must prepare a Supplementary Assessment subject to Section 314 of the Act:

- a. for machinery and equipment used in manufacturing and processing if those Improvements are completed or begin to operate in the year in which they are to be taxed;
- b. for other Improvements if they are completed in, if they are occupied during all or any part of, or if they moved into the City during the year in which they are to be taxed;
- c. for a designated manufactured home that is moved into the municipality during the year in which it is to be taxed, despite that another municipality will tax the manufactured home in that year;
- d. reflecting the value of an Improvement that has not been previously assessed or the increase in the value of an Improvement since it was last assessed;
- e. in the same manner as the Assessments are prepared under Division 1 of the Act, prorated to reflect only the number of months during which the Improvement is completed, occupied, located in the municipality or in operation, including the whole of the first month in which the Improvement was completed, was occupied, was moved into the municipality, or began to operate.

3.3. A Supplementary Assessment roll must be prepared in accordance with Section 315 of the Act.

3.4. A Supplementary Assessment notice must be prepared and sent to the Assessed Person under Section 316 of the Act.

4. Effective Date

4.1. This Bylaw shall come into force and effect when it receives third reading and is duly signed.

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.

6. Repeal Of Bylaw 512

6.1. Bylaw 512 is 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.



Mayor

Chief Administrative Officer