City of Lacombe
Bylaw 534

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 2026 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 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 2026 assessment roll (2025 market values) is:

Total Assessment*	**$2,799,155,020**	
	Non-Taxable Assessment	**Taxable Assessment**
Municipal	$401,961,130	$2,397,193,890
Education (Combined)	$427,703,580	$2,371,451,440
Lacombe Foundation	$414,324,590	$2,384,830,430
Designated Industrial Properties	$2,776,007,670	$23,147,350

*Amounts exclude 2026 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	$20,011,361
Provincial Education	$7,181,881
Lacombe Foundation	$158,725
Designated Industrial	$1,685
Total 2026 – Municipal & Requisitions	**$27,353,652**

*Amounts exclude 2026 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. This Bylaw shall be referred to as the "2026 Property Tax Bylaw."
2. **Schedules**

2. Schedule “A” 2026 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 RCSRD” 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

3. The CAO is authorized and directed to impose and collect a property tax for the year 2026 at the rates set out in Schedule "A" to this Bylaw.

4.1. 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

4. This bylaw shall come into effect on January 1, 2026.

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

5. Bylaw 406 is hereby repealed.

INTRODUCED AND GIVEN FIRST READING THIS 27th day of April, 2026.

GIVEN SECOND READING THIS 27th day of April, 2026.

GIVEN THIRD AND FINAL READING THIS 27th day of April, 2026.

Original Signed

Mayor

Original Signed

Chief Administrative Officer

City of Lacombe Bylaw 534
Schedule “A”

City of Lacombe
2026 Property Tax Levy

	Tax Levy	Taxable Assessment	Tax Rate in Mills
General Municipal			
Residential	$15,875,798	$1,970,327,570	8.0574
Non-Residential	$4,131,445	$426,441,330	9.6882
Machinery and Equipment	$4,117	$424,990	9.6882
Total General Municipal	**$20,011,361**	**$2,397,193,890**	
Alberta School Foundation			
Residential	$5,306,873	$1,897,382,070	2.7969
Non-Residential	$1,693,652	$411,225,870	4.1185
Total Alberta School Foundation	**$7,000,525**	**$2,308,607,940**	
St. Thomas Aquinas RCSRD			
Residential	$169,517	$59,991,500	2.8257
Non-Residential	$11,839	$2,852,000	4.1512
Total St Thomas Aquinas RCSRD	**$181,356**	**$62,843,500**	
Lacombe Foundation			
Residential	$131,137	$1,970,327,570	0.0666
Non-Residential	$27,394	$411,588,060	0.0666
Machinery and Equipment	$194	$2,914,800	0.0666
Total Lacombe Foundation	**$158,725**	**$2,384,830,430**	
Designated Industrial Properties			
Designated Industrial Properties	$1,685	$23,147,350	0.0728
Total Designated Industrial Properties	**$1,685**	**$23,147,350**	

Total Mill Rate by Property Type	City 2026
Residential (ASFF)	10.9209
Residential (STARCSRD)	10.9497
Non-Residential not subject to School	9.7547
Non-Residential (ASFF)	13.8733
Non-Residential (STARCSRD)	13.9059
Farmland (ASFF)	13.8733
Machinery and Equipment	9.7547
Designated Industrial Properties	13.9461