

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1223-11**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2011 TAXATION YEAR.

WHEREAS, the Municipality of Smoky Lake County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the council meeting held on **April 12, 2011**; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2011 total \$ 18,886,495.23 and

WHEREAS, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2010 total \$ 1,609,000.88 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)		
Residential/Farmland		\$ 647,337.65
Non-residential including Linear		1,104,161.51
Roman Catholic Separate School District (RCSSD)		
Residential/Farmland		\$ 33,468.43
Non-residential including Linear		19,245.08
Senior Foundation		<u>379,615.50</u>
TOTAL		\$ 2,183,828.17

WHEREAS, the Council of the Smoky Lake County is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and the requisitions; and

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all property in the Smoky Lake County as shown on the assessment roll is:

	ASSESSMENT
Farmland	\$ 57,714,380
Residential	238,589,820
Non-residential including Linear	284,784,800
Machinery and Equipment	<u>74,135,090</u>
	\$ 655,224,090

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$8,851,381 and the balance of \$7,815,308 is to be raised by general municipal taxation; and

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Municipality of Smoky Lake County, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Municipality of Smoky Lake County:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>	<u>Mill Rate</u>
GENERAL MUNICIPAL				
Residential	954,359	238,589,820	.004000	4.000
Farmland	372,546	57,714,380	.006455	6.455
Non-Residential	<u>6,137,530</u>	<u>358,919,890</u>	<u>.017100</u>	<u>17.100</u>
Sub Total - General Municipal	7,464,435	655,224,090		

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Regional Landfill	350,873		655,224,090	.0005355	.5355
TOTAL GENERAL MUNICIPAL	7,815,308		655,224,090		
ALBERTA SCHOOL FOUNDATION FUND					
ASFF - Residential/Farmland	648,927	*	281,737,844	.0023033	2.3033
Non-residential including Linear	1,150,218	*	279,906,276	.0041093	4.1093
TOTAL ASFF REQUISITION	1,799,145		561,644,120		
ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT					
RCSSD - Residential/Farmland	33,551	*	14,566,356	.0023033	2.3033
Non-residential including Linear	20,047	*	4,878,524	.0041093	4.1093
TOTAL RCSSD REQUISITION	53,598		19,444,880		
TOTAL SENIORS FOUNDATION	378,588	*	655,224,090	.0005778	.5778

* Amounts are different than requisitions because of assessment changes and successful appeals in 2010.

2. The minimum amount payable per parcel as property tax for general municipal purposes shall be \$50 for vacant farmland and farmland grant in lieu.
3. Requisitions and Regional Land fill levy will be added to the Minimum General Municipal tax to equal the total tax invoice.

That this bylaw shall take effect on the date of the third and final reading.

Read a first time this 21st day of April, 2011.

Read a second time this 21st day of April, 2011.

Read a third time and passed this 21st day of April, 2011.

Dareld Cholak
Reeve

S E A L

Cory Ollikka
Chief Administrative Officer