

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1480-25**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2025 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 budget meeting held on **April 22, 2025**; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2025 total \$25,947,639 and

WHEREAS, the estimated municipal amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2025 total \$ 2,044,300 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$ 1,151,359
Non-residential including Linear	1,168,987
Roman Catholic Separate School District (RCSSD)	
Residential/Farmland	\$ 57,844
Non-residential including Linear	<u>11,310</u>
Subtotal School Requisition	\$2,389,500
Designated Industrial Properties (DIP)	\$ 23,369
Senior Foundation	\$ 549,789
2024 Requisition Under levy *	77,249
TOTAL	\$3,039,907

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	\$ 56,725,360
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070

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Residential	397,642,560
Non-residential small business	5,834,480
Non-residential	33,327,800
DIP Non-residential (including linear)	277,538,080
Provincial Grant in Lieu Non Res	3,998,920
DIP Machinery and Equipment	55,817,060
Machinery and Equipment	<u>854,150</u>

\$ 832,583,560

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$11,541,537 and the balance of \$11,366,195 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	2,134,784	397,642,560	.0053686	5.3686
Farmland	764,266	57,570,510	.0132753	13.2753
Small Business	127,945	5,834,480	.0219292	21.9292
Non-Residential	8,339,200	371,536,010	.0224452	22.4452
Sub Total - General Municipal	11,366,195	832,583,560		
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ALBERTA SCHOOL FOUNDATION FUND				
ASFF - Residential/Farmland	1,172,318 *	433,389,176	.002705	2.705
Non-residential including Linear	1,223,053 *	314,207,700	.0038925	3.8925
TOTAL ASFF REQUISITION	2,395,371	747,596,876		
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ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT				
RCSSD - Residential/Farmland	56,786 *	20,992,824	.002705	2.705
Non-residential including Linear	9,703 *	2,492,660	.0038925	3.8925
TOTAL RCSSD REQUISITION	66,489	23,485,484		
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TOTAL SENIORS FOUNDATION	554,677.67 *	827,753,570	.0006701	0.6701
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DESIGNATED INDUSTRIAL PROPERTY (DIP)				
DIP – Non-residential including Linear	19,455 *	277,538,080	.0000701	0.0701
DIP – Machinery & Equipment	3,913 *	55,817,060	.0000701	0.0701
DIP – Farmland	1 *	14,080	.0000701	0.0701
TOTAL DIP REQUISITION	23,369	333,369,220		

Bylaw: 1480-25 2025 Tax Rate

* Amounts may be different than requisitions because of assessment changes and successful appeals in 2024

2. The minimum amount payable per parcel as property tax for general municipal purposes shall be \$100 for every parcel.
3. Requisitions 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** IN COUNCIL THIS **24th day** of April, AD **2025**.

READ A **SECOND TIME** IN COUNCIL THIS **24th day** of April, AD .

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS 24th day** of April, AD.

Signature Apon Request

Jered Serben, Reeve

S E A L

Signature Apon Request

Kevin Lucas,

Chief Administrative Officer