

**SMOKY LAKE COUNTY  
IN THE PROVINCE OF ALBERTA  
BYLAW NO. 1302-17**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2017 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 **May 4, 2017**; and

**WHEREAS**, the estimated municipal and landfill expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2017 total \$16,292,798.55 and

**WHEREAS**, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2017 total \$ 1,758,523 and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF)		
Residential/Farmland		\$ 823,047.69
Non-residential including Linear		1,126,320.54
Roman Catholic Separate School District (RCSSD)		
Residential/Farmland		\$ 48,066.20
Non-residential including Linear		10,518.02
Senior Foundation		<u>\$ 505,237</u>
<b>TOTAL</b>		<b>\$2,513,189.45</b>

**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:

	<b>ASSESSMENT</b>
Farmland	\$ 56,807,990
Provincial Grant in Lieu Farmland	831,070
Residential	279,000,850
Non-residential including Linear	280,398,020
Provincial Grant in Lieu Non Res	2,308,000
Machinery and Equipment	<u>60,228,370</u>
	<b>\$ 679,574,300</b>

**WHEREAS**, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$7,155,208.83 and the balance of \$9,137,589.72 is to be raised by general municipal/landfill 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:

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Mill Rate</b>
<b>GENERAL MUNICIPAL</b>				
Residential	1,381,054	279,000,850	.00495	4.95
Farmland	472,640	57,639,060	.0082	8.200
Non-Residential	<u>6,954,709</u>	<u>342,934,390</u>	<u>.02028</u>	<u>20.28</u>

**Bylaw 1302-17: 2017 Tax Rate**

<b>Sub Total - General Municipal</b>	<b>8,808,403</b>		<b>679,574,300</b>		
Regional Landfill	329,185		679,574,300	.0004844	.4844
<b>TOTAL GENERAL MUNICIPAL</b>	<b>9,137,588</b>		<b>679,574,300</b>		
<b>ALBERTA SCHOOL FOUNDATION FUND</b>					
ASFF - Residential/Farmland	828,671	*	317,279,627	.0026118	2.6118
Non-residential including Linear	1,136,217	*	277,803,780	.0040900	4.0900
<b>TOTAL ASFF REQUISITION</b>	<b>1,964,888</b>		<b>595,083,407</b>		
<b>ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT</b>					
RCSSD - Residential/Farmland	48,395	*	18,529,213	.0026118	2.6118
Non-residential including Linear	10,610	*	2,594,240	.0040900	4.0900
<b>TOTAL RCSSD REQUISITION</b>	<b>59,005</b>		<b>21,123,453</b>		
<b>TOTAL SENIORS FOUNDATION</b>	<b>508,138</b>	*	<b>676,435,230</b>	.0007512	.7512

\* Amounts are different than requisitions because of assessment changes and successful appeals in 2016

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 5<sup>th</sup> day of May, 2017.

Read a second time this 5<sup>th</sup> day of May, 2017.

Read a third time and passed this \_\_\_\_\_ day of May, 2017.

\_\_\_\_\_  
Craig Lukinuk  
Reeve

**S E A L**

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Cory Ollikka  
Chief Administrative Officer