

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1315-18**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2018 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 3, 2018**; and

WHEREAS, the estimated municipal, fire, and landfill expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2018 total \$15,362,186 and

WHEREAS, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2017 total \$ 2,050,152 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)		
Residential/Farmland		\$ 825,162.59
Non-residential including Linear		1,043,620.07
Roman Catholic Separate School District (RCSSD)		
Residential/Farmland	\$	48,189.71
Non-residential including Linear		9,745.73
Designated Industrial Properties (DIP)	\$	10,839.66
Senior Foundation		<u>\$ 506,340.00</u>
	TOTAL	\$2,443,897.76

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	\$ 56,793,170
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070
Residential	284,561,600
Non-residential	17,681,150
DIP Non-residential (including linear)	258,436,100
Provincial Grant in Lieu Non Res	2,335,020
DIP Machinery and Equipment	58,703,280
Machinery and Equipment	4,393,570
	\$ 683,749,040

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$5,707,168 and the balance of \$9,655,018 is to be raised by general municipal/landfill/fire 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:

Bylaw 1315-18: 2018 Tax Rate

	Tax Levy		Assessment	Tax Rate	Mill Rate
GENERAL MUNICIPAL					
Residential	1,137,848		284,561,600	.0039986	3.9986
Farmland	639,705		57,638,320	.0110986	11.0986
Non-Residential	6,789,518		341,549,120	.0198786	19.8786
Sub Total - General Municipal	8,567,071		683,749,040		
Regional Landfill	479,445		683,748,040	.0007012	0.7012
Fire Services	604,981		683,748,040	.0008848	0.8848
TOTAL GENERAL MUNICIPAL	9,651,497				
ALBERTA SCHOOL FOUNDATION FUND					
ASFF - Residential/Farmland	826,975	*	322,646,493	.0025631	2.5631
Non-residential including Linear	1,044,921	*	273,639,865	.0038186	3.8186
TOTAL ASFF REQUISITION	1,871,896		596,286,358		
ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT					
RCSSD - Residential/Farmland	47,987	*	18,722,357	.0025631	2.5631
Non-residential including Linear	9,460	*	2,477,385	.0038186	3.8186
TOTAL RCSSD REQUISITION	57,447		21,199,742		
TOTAL SENIORS FOUNDATION	507,238	*	680,582,950	.0007453	0.7453
DESIGNATED INDUSTRIAL PROPERTY (DIP)					
DIP – Non-residential including Linear	8,833	*	258,436,100	.0000342	0.0342
DIP – Machinery & Equipment	2,006	*	58,703,280	.0000342	0.0342
DIP – Farmland	1	*	14,080	.0000342	0.0342
TOTAL DIP REQUISITION	10,840		317,153,460		

* Amounts are different than requisitions because of assessment changes and successful appeals in 2017

- The minimum amount payable per parcel as property tax for general municipal purposes shall be \$50 for vacant farmland and farmland grant in lieu.
- 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** IN COUNCIL THIS 3rd day of **May**, AD 2018.

READ A **SECOND TIME** IN COUNCIL THIS 3rd day of **May**, AD 2018.

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS 3rd day of May**, AD 2018.

Craig Lukinuk, Reeve

S E A L

Cory Ollikka,
Chief Administrative Officer