

**SMOKY LAKE COUNTY  
IN THE PROVINCE OF ALBERTA  
BYLAW NO. 1349-19**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2019 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 17, 2019**; and

**WHEREAS**, the estimated municipal, fire, and landfill expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2019 total \$16,423,055 and

**WHEREAS**, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2019 total \$ 2,050,152 and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF) <b>Estimated</b>	
Residential/Farmland	\$ 843,419.00
Non-residential including Linear	1,071,637.00
Roman Catholic Separate School District (RCSSD) <b>Estimated</b>	
Residential/Farmland	\$ 49,501.00
Non-residential including Linear	9,638 .00
Designated Industrial Properties (DIP)	\$ 24,870.72
Senior Foundation	<u>\$ 502,965.00</u>
<b>TOTAL</b>	<b>\$2,502,030.72</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	\$ 56,735,510
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070
Residential	291,625,470
Non-residential	18,630,640
DIP Non-residential (including linear)	264,529,470
Provincial Grant in Lieu Non Res	2,611,300
DIP Machinery and Equipment	51,799,250
Machinery and Equipment	3,946,830
	<b>\$ 690,723,620</b>

**WHEREAS**, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$6,733,520 and the balance of \$9,689,535 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:

**Bylaw 1349-19: 2019  
Tax Rate**

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>
<b>GENERAL MUNICIPAL</b>					
Residential	1,185,720		291,625,470	.004066	4.0659
Farmland	642,940		57,580,660	.011166	11.1659
Non-Residential	6,811,874		341,517,490	.0199459	19.9459
<b>Sub Total - General Municipal</b>	<b>8,640,534</b>		<b>690,723,620</b>		
Regional Landfill	470,866		690,723,620	.0006817	0.6817
Fire Services	578,136		690,723,620	.0008370	0.8370
<b>TOTAL GENERAL MUNICIPAL</b>	<b>9,689,535</b>				
<b>ALBERTA SCHOOL FOUNDATION FUND</b>					
ASFF - Residential/Farmland	843,419	*	329,062,247	.0025631	2.5631
Non-residential including Linear	1,071,637	*	280,636,030	.0038186	3.8186
<b>TOTAL ASFF REQUISITION</b>	<b>1,915,056</b>		<b>609,698,277</b>		
<b>ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT</b>					
RCSSD - Residential/Farmland	49,501	*	19,312,813	.0025631	2.5631
Non-residential including Linear	9,638	*	2,524,080	.0038186	3.8186
<b>TOTAL RCSSD REQUISITION</b>	<b>59,139</b>		<b>21,836,893</b>		
<b>TOTAL SENIORS FOUNDATION</b>	<b>504,036</b>	*	<b>687,281,250</b>	.0007334	0.7334
<b>DESIGNATED INDUSTRIAL PROPERTY (DIP)</b>					
DIP – Non-residential including Linear	20,792	*	264,529,470	.0000786	0.0786
DIP – Machinery & Equipment	4,071	*	51,799,250	.0000786	0.0786
DIP – Farmland	1	*	14,080	.0000786	0.0786
<b>TOTAL DIP REQUISITION</b>	<b>24,864</b>		<b>316,342,800</b>		

\* Amounts are different than requisitions because of assessment changes and successful appeals in 2019

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** IN COUNCIL THIS 23<sup>rd</sup> day of **May**, AD 2019.

READ A **SECOND TIME** IN COUNCIL THIS 23<sup>rd</sup> day of **May**, AD 2019.

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS 23<sup>rd</sup> day of May, AD 2019.**

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

**S E A L**

\_\_\_\_\_  
Cory Ollikka,  
Chief Administrative Officer