

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1396-21**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2021 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 28, 2021**; and

WHEREAS, the estimated municipal, fire, landfill, and policing expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2020 total \$18,394,274 and

WHEREAS, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2020 total \$ 2,059,800 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) Estimated	
Residential/Farmland	\$ 863,490.40
Non-residential including Linear	1,061,993.31
Roman Catholic Separate School District (RCSSD) Estimated	
Residential/Farmland	\$ 52,964.02
Non-residential including Linear	8,964.72
Designated Industrial Properties (DIP)	\$ 22,882.41
Senior Foundation	<u>\$ 468,927.00</u>
TOTAL	<u>\$2,479,221.86</u>

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	\$ 56,752,570
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070
Residential	311,250,660
Non-residential	22,983,050
DIP Non-residential (including linear)	253,676,980
Provincial Grant in Lieu Non Res	2,584,530
DIP Machinery and Equipment	44,906,270
Machinery and Equipment	3,915,990
	\$ 696,915,200

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$8,785,543 and the balance of \$9,608,731 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 1396-21: 2021 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:

	Tax Levy		Assessment	Tax Rate	Mill Rate
GENERAL MUNICIPAL					
Residential	1,797,566		311,250,660	.0057753	5.7753
Farmland	741,588		57,597,720	.0128753	12.8753
Non-Residential	7,069,578		328,066,820	.0215492	21.5492
Sub Total - General Municipal		9,608,732	696,915,200		
ALBERTA SCHOOL FOUNDATION FUND					
ASFF - Residential/Farmland	867,126	*	347,531,744	.0024951	2.4951
Non-residential including Linear	1,061,552	*	274,232,100	.0038710	3.8710
TOTAL ASFF REQUISITION		1,928,678	621,763,844		
ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT					
RCSSD - Residential/Farmland	51,114	*	20,485,566	.0024951	2.4951
Non-residential including Linear	9,399	*	2,427,930	.003871	3.8710
TOTAL RCSSD REQUISITION		60,513	22,913,496		
TOTAL SENIORS FOUNDATION		468,251	693,499,600	.0006752	0.6752
DESIGNATED INDUSTRIAL PROPERTY (DIP)					
DIP – Non-residential including Linear	19,432	*	253,676,980	.0000766	0.0766
DIP – Machinery & Equipment	3,440	*	44,906,270	.0000766	0.0766
DIP – Farmland	1	*	14,080	.0000766	0.0766
TOTAL DIP REQUISITION		22,873	298,597,330		

* Amounts are different than requisitions because of assessment changes and successful appeals in 2020

2. The minimum amount payable per parcel as property tax for general municipal purposes shall be \$50 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 28th day of April, AD **2021**.

READ A **SECOND TIME** IN COUNCIL THIS 28th day of April, AD **2021**.

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS** 28th day of April, AD **2021**.

Craig Lukinuk, Reeve

S E A L

Gene Sobolewski,
Chief Administrative Officer