

Bylaw 1443-23: 2023 Tax Rate

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1443-23**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2023 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 25, 2023**; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the municipality of Smoky Lake County for 2023 total **\$19,445,832** and

WHEREAS, the estimated municipal amortization expenditures set out in the budget for the municipality of Smoky Lake County for 2023 total **\$2,020,300** and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) Estimated	
Residential/Farmland	\$ 939,598.50
Non-residential including Linear	1,031,486.85
Roman Catholic Separate School District (RCSSD) Estimated	
Residential/Farmland	58,071.03
Non-residential including Linear	10,273.84
Subtotal School Requisition	\$ 2,039,430.22
Designated Industrial Properties (DIP)	\$ 20,652.00
Senior Foundation	\$ 510,942.00
GRAND TOTAL OF REQUISITIONS	\$ 2,571,024.22

WHEREAS, the Council of the Smoky Lake County is required each year to levy the assessed value of all taxable properties with tax rates that sufficiently match the estimated expenditures and external requisitions required; and


WHEREAS, the Council is authorized to classify assessed property, and 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 Class	Assessment Value
Farmland	\$ 56,778,770
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070
Residential	352,937,710
Non-Residential Small Business	18,306,340
Non-residential	18,068,800
DIP Non-residential (including linear)	244,392,690
Provincial Grant in Lieu Non-Residential	2,747,220
DIP Machinery and Equipment	50,619,630
Machinery and Equipment	4,544,360
TOTAL	\$ 749,240,670

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$9,146,505.30 and the balance of \$10,299,326.70 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:



Bylaw 1443-23: 2023 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>
GENERAL MUNICIPAL				
Residential	2,038,321	352,937,710	.0057753	5.7753
Farmland	764,975	57,623,920	.0132753	13.2753
Small Business	401,443	18,306,340	.0219292	21.9292
Non-Residential	7,094,718	320,372,700	.0221452	22.1452
Sub Total - General Municipal	10,299,457	749,240,670		
ALBERTA SCHOOL FOUNDATION FUND				
ASFF - Residential/Farmland	947,873 *	388,679,477	.0024387	2.43870
Non-residential including Linear	1,038,477 *	277,927,830	.0037365	3.73650
TOTAL ASFF REQUISITION	1,986,350	666,607,307		
ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT				
RCSSD- Residential/Farmland	51,337 *	21,051,083	.0024387	2.43870
Non-residential including Linear	10,612 *	2,840,000	.0037365	3.73650
TOTAL RCSSD REQUISITION	61,949	23,891,083		
TOTAL SENIORS FOUNDATION	513,038 *	745,662,380	.0006880	0.6880
DESIGNATED INDUSTRIAL PROPERTY (DIP)				
DIP – Non-residential including Linear	18,232 *	244,392,690	.0000746	0.0746
DIP – Machinery & Equipment	3,776 *	50,619,630	.0000746	0.0746
DIP – Farmland	1 *	14,080	.0000746	0.0746
TOTAL DIP REQUISITION	22,009	295,026,400		

* Amounts may be different than requisitions because of assessment changes and successful appeals in 2022.

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 **9th** day of **May**, AD **2023**.

READ A **SECOND TIME** IN COUNCIL THIS **9th** day of **May**, AD **2023**.

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS 9th** day of **May**, AD **2023**.


Lorne Halisky, Reeve

SEAL 
Gene Sobolewski,
Chief Administrative Officer