

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1292-16**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2016 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 4, 2016**; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2016 total \$14,731,071 and

WHEREAS, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2016 total \$ 2,085,328 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)		
Residential/Farmland	\$	804,399.51
Non-residential including Linear		1,228,632.42
Roman Catholic Separate School District (RCSSD)		
Residential/Farmland	\$	46,168.99
Non-residential including Linear		10,301.46
Senior Foundation		\$ 506,341
TOTAL	\$	2,595,843

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	\$ 57,624,030
Residential	282,170,130
Non-residential including Linear	312,044,890
Machinery and Equipment	<u>61,422,810</u>
	\$ 713,261,860

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$5,101,694 and the balance of \$9,629,377 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:

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	1,340,308	282,170,130	.00475	4.75
Farmland	460,992	57,624,030	.008	8.000
Non-Residential	<u>7,498,906</u>	<u>373,467,700</u>	<u>.02008</u>	<u>20.08</u>
Sub Total - General Municipal	9,300,206	713,261,860		

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Regional Landfill	329,170		713,261,860	.0004615	.4615
TOTAL GENERAL MUNICIPAL	9,629,702		713,261,860		
ALBERTA SCHOOL FOUNDATION FUND					
ASFF - Residential/Farmland	808,356	*	321,350,082	.0025155	2.5155
Non-residential including Linear	1,230,282	*	309,450,305	.0039758	3.9758
TOTAL ASFF REQUISITION	2,038,638		630,800,387		
ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT					
RCSSD - Residential/Farmland	46,396	*	18,444,078	.0025155	2.5155
Non-residential including Linear	10,315	*	2,594,585	.0039758	3.9758
TOTAL RCSSD REQUISITION	56,711		21,038,663		
TOTAL SENIORS FOUNDATION	507,975	*	713,261,860	.0007122	.7122

* Amounts are different than requisitions because of assessment changes and successful appeals in 2015

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 28th day of **April, 2016.**

Read a second time this 28th day of **April, 2016.**

Read a third time and passed this 28th day of **April, 2016.**

Ron Bobocel
Reeve

S E A L

Cory Ollikka
Chief Administrative Officer