

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1375-20**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2020 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 5, 2020**; 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 \$16,245,888 and

WHEREAS, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2019 total \$ 2,064,786 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) Estimated	
Residential/Farmland	\$ 850,771.91
Non-residential including Linear	1,050,020.40
Roman Catholic Separate School District (RCSSD) Estimated	
Residential/Farmland	\$ 49,685.30
Non-residential including Linear	9,805.50
Designated Industrial Properties (DIP)	\$ 23,907.82
Senior Foundation	<u>\$ 482,894.00</u>
TOTAL	<u>\$2,467,084.93</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	\$ 56,726,480
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070
Residential	289,770,870
Non-residential	21,755,960
DIP Non-residential (including linear)	263,268,340
Provincial Grant in Lieu Non Res	2,590,670
DIP Machinery and Equipment	51,294,170
Machinery and Equipment	3,965,530
	\$ 690,217,170

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$4,030,453 and the balance of \$9,740,106 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 1375-20: 2020 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	1,172,326		289,770,870	.0040457	4.0457
Farmland	641,676		57,571,630	.0111457	11.1457
Non-Residential	6,832,018		342,874,670	.0199257	19.9257
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Sub Total - General Municipal	8,646,020		690,217,170		
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Regional Landfill	459,409		690,217,170	.0006656	0.6656
Fire Services	577,022		690,217,170	.0008360	0.8360
Policing	63,707		690,217,170	.0000923	0.0923
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TOTAL GENERAL MUNICIPAL	9,746,157				
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ALBERTA SCHOOL FOUNDATION FUND					
ASFF - Residential/Farmland	849,247	*	326,482,884	.0026012	2.6012
Non-residential including Linear	1,011,413	*	282,636,005	.0035785	3.5785
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TOTAL ASFF REQUISITION	1,860,660		609,698,277		
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ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT					
RCSSD - Residential/Farmland	52,098	*	20,028,546	.0026012	2.6012
Non-residential including Linear	8,547	*	2,388,295	.0035785	3.5785
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TOTAL RCSSD REQUISITION	60,645		22,416,841		
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TOTAL SENIORS FOUNDATION	484,053	*	686795,430	.0007048	0.7048
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DESIGNATED INDUSTRIAL PROPERTY (DIP)					
DIP – Non-residential including Linear	20,008	*	263,268,340	.000076	0.076
DIP – Machinery & Equipment	3,898	*	51,294,170	.000076	0.076
DIP – Farmland	1	*	14,080	.000076	0.076
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TOTAL DIP REQUISITION	23,908		314,576,590		

* 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 **5th** day of **May**, AD **2020**.

READ A **SECOND TIME** IN COUNCIL THIS **5th** day of **May**, AD **2020**.

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS 5th day of May, AD 2020.**

Craig Lukinuk, Reeve

S E A L

Cory Ollikka,
Chief Administrative Officer