



BYLAW #004-2021  
TAX RATE BYLAW  
TOWN OF SMOKY LAKE

**BEING A BYLAW OF THE TOWN OF SMOKY LAKE IN THE PROVINCE OF  
ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED  
AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF SMOKY LAKE  
FOR THE 2021 TAXATION YEAR.**

**WHEREAS** the Town of Smoky Lake has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council Meeting held on May 18 2021; and

**WHEREAS** it is estimated that total revenue from all sources for municipal requirements as set out in the 2021 budget for the Town of Smoky Lake total: \$ 3,861,157  
and

**WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation is estimated at: \$ 2,832,595  
and the balance of: \$ 1,028,562  
is to be raised by municipal taxation -  
(General, Recreation, & Policing Services)

**WHEREAS** the requisitions are:

**WHEREAS**

<b>Alberta School Foundation (ASFF)</b>		
Residential & Farmland equals	\$	175,342.18
Non-Residential equals	\$	73,979.07
Machinery & Equipment equals	\$	-
<b>Total</b>	<b>\$</b>	<b>249,321.25</b>

**WHEREAS**

<b>Lakeland RC Separate School Board (RCSSD)</b>		
Residential & Farmland equals	\$	1,607.07
Non-Residential equals	\$	27.29
Machinery & Equipment equals	\$	-
<b>Total</b>	<b>\$</b>	<b>1,634.36</b>

**WHEREAS**

<b>Smoky Lake Foundation equals</b>	<b>\$</b>	<b>59,667.57</b>
<b>Total</b>	<b>\$</b>	<b>59,667.57</b>

**WHEREAS** the Council of the Town of Smoky Lake 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 of the Town of Smoky Lake has determined that a minimum municipal tax of \$400.00 per property; and

**WHEREAS** the Council of the Town of Smoky Lake has determined that a recreation tax tax rate of 0.85000 shall be levied against all properties, with the exception of Machinery & Equipment; 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-26.1, Revised Statutes of Alberta, 2000; and

**WHEREAS**

the assessed value of all property in the Town of Smoky Lake as shown on the assessment roll is:

	<b>Assessment</b>
Residential	67,401,920
Vacant Residential	1,080,900
Farmland	96,800
Farm buildings (was vacant farmland)	1,180
Non-Residential	20,406,550
Machinery & equipment	31,400
<b>Total</b>	<b>89,018,750</b>

**NOW THEREFORE**

under the authority of the Municipal Government Act, the Council of the Town of Smoky Lake, in the Province of Alberta, enacts as follows:

THAT the Town Manager 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 Town of Smoky Lake:

**Municipal Levy**

<b>General Municipal Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
Improved Residential	67,401,920	8.66227 \$	583,853.63
Vacant Residential	1,080,900	8.66227 \$	9,363.05
Grant in Lieu Residential	0	8.66227 \$	-
Farmland	96,800	23.20881 \$	2,246.61
Farm buildings (was vacant farmland)	1,180	23.20881 \$	27.39
Non- Residential	14,977,910	16.15749 \$	242,005.43
Grant in Lieu Non Residential	1,338,800	16.15749 \$	21,631.65
General Municipal Tax Only	1,205,170	16.15749 \$	19,472.52
Linear	2,884,670	16.15749 \$	46,609.03
Machinery & Equipment	31,400	16.15749 \$	507.35
<b>Total</b>	<b>89,018,750</b>		<b>\$ 925,716.65</b>
<b>Policing Services Municipal Levy</b>			
Residential	68,482,820	0.25960 \$	17,778.14
Farmland	97,980	0.67646 \$	66.28
Non-Residential	20,437,950	0.45805 \$	9,361.60
<b>Total</b>	<b>89,018,750</b>		<b>\$ 27,206.02</b>
<b>Recreation Municipal Levy</b>			
Recreation	88,987,350	0.85000 \$	75,639.25
<b>Total</b>	<b>88,987,350</b>		<b>\$ 75,639.25</b>
<b>Total Municipal Levy (General, Policing &amp; Recreation)</b>			
Residential	68,482,820	9.77187 \$	669,205.21
Farmland	97,980	24.73527 \$	2,423.56
Non-Residential	20,406,550	17.46554 \$	356,411.42
Machinery & Equipment	31,400	16.61554 \$	521.73
<b>Total</b>	<b>89,018,750</b>		<b>\$ 1,028,561.92</b>

## Requisitions

<b>Education</b>			
Residential & Farmland	68,580,800	2.58015	\$ 176,948.75
Non-Residential	19,201,380	3.85420	\$ 74,005.96
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<b>Education</b>	<b>87,782,180</b>		<b>\$ 250,954.71</b>
Senior Foundation	87,813,580	0.67948	\$ 59,667.57
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<b>Senior Foundation</b>	<b>87,813,580</b>		<b>\$ 59,667.57</b>

### TAX RATE SUMMARY

DIP Provincial	2,905,720	0.076600	\$ 222.58
Improved Residential	67,401,920	13.03150	\$ 878,348.12
Vacant Residential	1,080,900	13.03150	\$ 14,085.75
Farmland	96,800	27.99490	\$ 2,709.91
Farm Buildings	1,180	27.99490	\$ 33.03
Non-Residential	19,201,380	21.99922	\$ 422,415.38
General Municipal Tax Only	1,205,170	17.46554	\$ 21,048.94
Machinery & Equipment	31,400	17.29502	\$ 543.06
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<b>TOTAL</b>			<b>\$ 1,339,406.78</b>

**The following 2021 Tax Rates be established:**

### TAX RATES

8.66227  
0.25960  
0.85000  
0.67948  
2.58015  

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**13.03150**

### RESIDENTIAL LAND AND IMPROVEMENTS

General (Municipal)  
Policing Services (Municipal)  
Recreation (Municipal)  
Smoky Lake Foundation  
Education  

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**TOTAL**

### FARMLAND & FARM BUILDINGS

23.20881  
0.67646  
0.85000  
0.67948  
2.58015  

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**27.99490**

General (Municipal)  
Policing Services (Municipal)  
Recreation (Municipal)  
Smoky Lake Foundation  
Education  

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**TOTAL**

**NON-RESIDENTIAL LAND AND IMPROVEMENTS**

16.15749	General (Municipal)
0.45805	Policing Services (Municipal)
0.85000	Recreation (Municipal)
0.67948	Smoky Lake Foundation
3.85420	Education
<b>21.99922</b>	<b>TOTAL</b>

**MACHINERY AND EQUIPMENT**

16.15749	General (Municipal)
0.45805	Policing Services (Municipal)
0.67948	Smoky Lake Foundation
<b>17.29502</b>	<b>TOTAL</b>

**GENERAL MUNICIPAL TAX ONLY**

16.15749	General (Municipal)
0.45805	Policing Services (Municipal)
0.85000	Recreation (Municipal)
<b>17.46554</b>	<b>TOTAL</b>

READ A FIRST TIME AND PASSED THIS 18th DAY OF May, 2021.

**Original Signed**  
Hank Holowaychuk  
Mayor

**Original Signed**  
Adam Kozakiewicz  
Chief Administrative Officer

READ A SECOND TIME AND PASSED THIS 18th DAY OF May, 2021.

**Original Signed**  
Hank Holowaychuk  
Mayor

**Original Signed**  
Adam Kozakiewicz  
Chief Administrative Officer

READ A THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT,  
THIS 18th DAY OF May, 2021.

**Original Signed**  
Hank Holowaychuk  
Mayor

**Original Signed**  
Adam Kozakiewicz  
Chief Administrative Officer