



**BYLAW #004-2022  
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 2022 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 June 13, 2022; and

**WHEREAS** it is estimated that total revenue from all sources for municipal requirements as set out in the 2022 budget for the Town of Smoky Lake total: \$ 3,869,408 and

**WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation is estimated at: \$ 2,828,739 and the balance of: \$ 1,040,669 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	\$	181,180.53
Non-Residential equals	\$	75,125.80
Machinery & Equipment equals	\$	-
<b>Total</b>	<b>\$</b>	<b>256,306.33</b>

**WHEREAS**

<b>Lakeland RC Separate School Board (RCSSD)</b>		
Residential & Farmland equals	\$	1,658.04
Non-Residential equals	\$	25.69
Machinery & Equipment equals	\$	-
<b>Total</b>	<b>\$</b>	<b>1,683.73</b>

**WHEREAS**

<b>Smoky Lake Foundation</b> equals	\$	64,402.00
<b>Total</b>	<b>\$</b>	<b>64,402.00</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 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	71,968,220
Vacant Residential	939,500
Farmland	95,100
Farm buildings (was vacant farmland)	0
Non-Residential	21,036,980
Machinery & equipment	32,200
<b>Total</b>	<b>94,072,000</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:

**Total Municipal Levy**

<b>Municipal Levy (General/Recreation/Policing)</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
Improved Residential	71,968,220	9.31762	\$ 670,572.53
Vacant Residential	939,500	9.31762	\$ 8,753.90
Grant in Lieu Residential	0	9.31762	\$ -
Farmland	95,100	24.90289	\$ 2,368.26
Farm buildings (was vacant farmland)	0	24.90289	\$ -
Non- Residential	15,553,430	17.03790	\$ 264,997.78
Grant in Lieu Non Residential	1,354,000	17.03790	\$ 23,069.32
General Municipal Tax Only	1,222,840	17.03790	\$ 20,834.63
Linear	2,906,710	17.03790	\$ 49,524.23
Machinery & Equipment	32,200	17.03790	\$ 548.62
<b>Total</b>	<b>94,072,000</b>		<b>\$ 1,040,669.28</b>

**Requisitions**

<b>Education</b>			
Residential & Farmland	73,002,820	2.50454	\$ 182,838.57
Non-Residential	19,814,140	3.79282	\$ 75,151.49
<b>Education</b>	<b>92,816,960</b>		<b>\$ 257,990.06</b>
Senior Foundation	92,849,160	0.69362	\$ 64,402.00
<b>Senior Foundation</b>	<b>92,849,160</b>		<b>\$ 64,402.00</b>

**TAX RATE SUMMARY**

DIP Provincial	2,928,460	0.076600	\$ 224.32
Improved Residential	71,968,220	12.51578	\$ 900,738.47
Vacant Residential	939,500	12.51578	\$ 11,758.58
Farmland	95,100	28.10105	\$ 2,672.41
Farm Buildings	0	28.10105	\$ -
Non-Residential	19,814,140	21.52434	\$ 426,486.30
General Municipal Tax Only	1,222,840	17.03790	\$ 20,834.63
Machinery & Equipment	32,200	17.73152	\$ 570.95
<b>TOTAL</b>			<b>\$ 1,363,285.66</b>

The following 2022 Tax Rates be established:

**TAX RATES**

9.31762  
0.69362  
2.50454  

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12.51578

**RESIDENTIAL LAND AND IMPROVEMENTS**

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

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TOTAL

**FARMLAND & FARM BUILDINGS**

24.90289  
0.69362  
2.50454  

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28.10105

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

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TOTAL

**NON-RESIDENTIAL LAND AND IMPROVEMENTS**

17.03790  
0.69362  
3.79282  

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21.52434

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

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TOTAL

**MACHINERY AND EQUIPMENT**

17.03790  
0.69362  

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17.73152

Municipal (General/Recreation/Policing)  
Smoky Lake Foundation  

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TOTAL

**GENERAL MUNICIPAL TAX ONLY**

17.03790  

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17.03790

Municipal (General/Recreation/Policing)  

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TOTAL

READ A FIRST TIME AND PASSED THIS 13th DAY OF June, 2022.

**Original Signed**  
Amy Cherniwchan  
Mayor

**Original Signed**  
Adam Kozakiewicz  
Chief Administrative Officer

READ A SECOND TIME AND PASSED THIS 13th DAY OF June, 2022.

**Original Signed**  
Amy Cherniwchan  
Mayor

**Original Signed**  
Adam Kozakiewicz  
Chief Administrative Officer

READ A THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT,  
THIS 13th DAY OF June, 2022.

**Original Signed**  
Amy Cherniwchan  
Mayor

**Original Signed**  
Adam Kozakiewicz  
Chief Administrative Officer