

**BYLAW #008-19  
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 2019 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 14, 2019; and

WHEREAS

it is estimated that total revenue from all sources for municipal requirements as set out in the 2019 budget for the Town of Smoky Lake total:                   \$                   4,402,027  
and

WHEREAS

the estimated municipal revenues and transfers from all sources other than taxation is estimated at:                   \$                   3,476,280  
and the balance of:                   \$                   925,747  
is to be raised by general municipal taxation

WHEREAS

the requisitions are:

WHEREAS

<b>Alberta School Foundation (ASFF)</b>		
Residential & Farmland equals	\$	165,671.28
Non-Residential equals	\$	71,266.42
Machinery & Equipment equals	\$	-
<b>Total</b>	<b>\$</b>	<b>236,937.70</b>

WHEREAS

<b>Lakeland RC Separate School Board (RCSSD)</b>		
Residential & Farmland equals	\$	16,714.40
Non-Residential equals	\$	771.07
Machinery & Equipment equals	\$	-
<b>Total</b>	<b>\$</b>	<b>17,485.47</b>

WHEREAS

<b>Smoky Lake Foundation equals</b>	<b>\$</b>	<b>68,886.00</b>
<b>Total</b>	<b>\$</b>	<b>68,886.00</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 of the Town of Smoky Lake has determined that a recreation tax rate of 0.83500 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 M26.1, 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	70,030,640
Vacant Residential	1,061,100
Farmland	97,400
Farm buildings (was vacant farmland)	3,690
Non-Residential	21,237,420
Machinery & equipment	67,500
<b>Total</b>	<b>92,497,750</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:

	<b>Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
Improved Residential	70,030,640	8.34439	\$ 584,362.97
Vacant Residential	1,061,100	8.34439	\$ 8,854.23
Grant in Lieu Residential	0	8.34439	\$ -
Farmland	97,400	22.78932	\$ 2,219.68
Farm buildings (was vacant farmland)	3,690	22.78932	\$ 84.09
Non-Residential	15,079,090	15.50000	\$ 233,725.90
Grant in Lieu Non Residential	1,469,700	15.50000	\$ 22,780.35
General Municipal Tax Only	1,652,430	15.50000	\$ 25,612.67
Linear	3,036,200	15.50000	\$ 47,061.10
Machinery & Equipment	67,500	15.50000	\$ 1,046.25
<b>TOTAL</b>	<b>92,497,750</b>		<b>\$ 925,747.24</b>
<b>School Foundations</b>			
Residential & Farmland	71,192,830	2.56186	\$ 182,386.06
Non-Residential	19,572,590	3.68052	\$ 72,037.31
<b>TOTAL</b>	<b>90,765,420</b>		<b>\$ 254,423.37</b>
<b>Senior Foundation</b>	<b>90,796,420</b>	<b>0.75869</b>	<b>\$ 68,886.00</b>
<b>Recreation</b>	<b>92,417,850</b>	<b>0.85000</b>	<b>\$ 78,555.17</b>
<b>TAX RATE SUMMARY</b>			
DIP Provincial	3,102,900	0.078600	\$ 243.89
Improved Residential	70,030,640	12.51494	\$ 876,429.33
Vacant Residential	1,061,100	12.51494	\$ 13,279.60
Farmland	97,400	26.95987	\$ 2,625.89
Farm Buildings	3,690	26.95987	\$ 99.48
Non-Residential	21,237,420	20.78921	\$ 441,509.21
Machinery & Equipment	67,500	16.25869	\$ 1,097.46
<b>TOTAL</b>			<b>\$ 1,335,284.86</b>

The following 2019 Tax Rates be established:

**TAX RATES**

0.85000  
2.56186  
0.75869  
8.34439

**12.51494**

**RESIDENTIAL LAND AND IMPROVEMENTS (ASFF)**

Mills on the dollar - Recreation  
Mills on the dollar - Alberta School Foundation Fund  
Mills on the dollar - Smoky Lake Foundation  
Mills on the dollar - General Municipal Purposes

**MILLS TOTAL**

**RESIDENTIAL LAND AND IMPROVEMENTS (Lakeland RCSSF)**

0.85000  
2.56186  
0.75869  
8.34439

**12.51494**

Mills on the dollar - Recreation  
Mills on the dollar - Lakeland RCSSF Fund  
Mills on the dollar - Smoky Lake Foundation  
Mills on the dollar - General Municipal Purposes

**MILLS TOTAL**

**FARMLAND & FARM BUILDINGS (ASFF)**

0.85000  
2.56186  
0.75869  
22.78932

**26.95987**

Mills on the dollar - Recreation  
Mills on the dollar - Alberta School Foundation Fund  
Mills on the dollar - Smoky Lake Foundation  
Mills on the dollar - General Municipal Purposes

**MILLS TOTAL**

**FARMLAND & FARM BUILDINGS (Lakeland RCSSF)**

0.85000  
2.56186  
0.75869  
22.78932

**26.95987**

Mills on the dollar - Recreation  
Mills on the dollar - Alberta School Foundation Fund  
Mills on the dollar - Smoky Lake Foundation  
Mills on the dollar - General Municipal Purposes

**MILLS TOTAL**

**NON-RESIDENTIAL LAND AND IMPROVEMENTS**

0.85000  
3.68052  
0.75869  
15.50000

**20.78921**

Mills on the dollar - Recreation  
Mills on the dollar - Alberta School foundation Fund  
Mills on the dollar - Smoky Lake Foundation  
Mills on the dollar - General Municipal Purposes

**MILLS TOTAL**

**SENIORS VILLAS LAND AND IMPROVEMENT**

8.34439  
0.85000

**9.19439**

Mills on the dollar - General Municipal Purposes  
Mills on the dollar - Recreation

**MILLS TOTAL**

**MACHINERY AND EQUIPMENT**

0.75869  
15.50000

**16.25869**

Mills on the dollar - Smoky Lake Foundation  
Mills on the dollar - General Municipal Purposes

**MILLS TOTAL**

READ A FIRST TIME AND PASSED THIS 14th DAY OF May, 2019.

  
\_\_\_\_\_  
Hank Holowaychuk  
Mayor

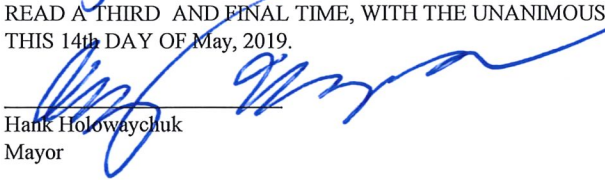
  
\_\_\_\_\_  
Adam Kozakiewicz  
Chief Administrative Officer

READ A SECOND TIME AND PASSED THIS 14th DAY OF May, 2019.

  
\_\_\_\_\_  
Hank Holowaychuk  
Mayor

  
\_\_\_\_\_  
Adam Kozakiewicz  
Chief Administrative Officer

READ A THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT,  
THIS 14th DAY OF May, 2019.

  
\_\_\_\_\_  
Hank Holowaychuk  
Mayor

  
\_\_\_\_\_  
Adam Kozakiewicz  
Chief Administrative Officer