

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1284-15**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2015 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 28, 2015**; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2015 total \$18,462,756 and

WHEREAS, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2015 total \$2,039,440 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)		
Residential/Farmland	\$	781,215.71
Non-residential including Linear		1,113,244.57
Roman Catholic Separate School District (RCSSD)		
Residential/Farmland	\$	41,287.82
Non-residential including Linear		6,250.24
Senior Foundation		<u>506,341.00</u>
TOTAL		\$ 2,448,339.34

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	\$ 57,652,120
Residential	276,298,050
Non-residential including Linear	343,043,800
Machinery and Equipment	<u>76,000,380</u>
	\$ 752,994,350

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$5,765,554 and the balance of \$12,697,202 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:

- 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	1,215,711	276,298,050	.0044	4.400
Farmland	432,391	57,652,120	.0075	7.500
Non-Residential	8,064,212	419,044,180	.0192443	19.2443
Sub Total - General Municipal	<u>9,712,314</u>	<u>752,994,350</u>		

Bylaw 1284-15: 2015 Tax Rate

Regional Landfill	347,507		752,994,350	.0004615	.4615
Allowance for Uncollected Taxes	188,249		752,994,350	.00025	.2500
TOTAL GENERAL MUNICIPAL	10,248,070				
ALBERTA SCHOOL FOUNDATION FUND					
ASFF - Residential/Farmland	782,690	*	317,186,628	.0024676	2.4676
Non-residential including Linear	1,113,341	*	341,128,555	.0032637	3.2637
TOTAL ASFF REQUISITION	1,896,031		658,315,183		
ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT					
RCSSD - Residential/Farmland	41,366	*	16,763,542	.0024676	2.4676
Non-residential including Linear	6,251	*	1,915,245	.0032637	3.2637
TOTAL RCSSD REQUISITION	47,617		18,678,787		
TOTAL SENIORS FOUNDATION	505,485	*	752,994,350	.0006713	.6713

* Amounts are different than requisitions because of assessment changes and successful appeals in 2014.

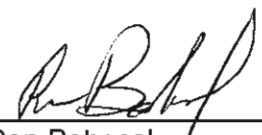
- The minimum amount payable per parcel as property tax for general municipal purposes shall be \$50 for vacant farmland and farmland grant in lieu.
- Requisitions and Regional Landfill levy will be added to the Minimum General Municipal tax to equal the total tax invoice.

That this bylaw shall take effect on the date of the third and final reading.

Read a first time this 06th day of May, 2015.

Read a second time this 06th day of May, 2015.

Read a third time and passed this 06th day of May, 2015.


 Ron Bobocel
 Reeve

SEAL


 Copy Ollikka
 Chief Administrative Officer