

SMOKY LAKE COUNTY

A G E N D A: County Council **Budget Meeting** to be held on
Friday, May 13, 2022, at 1:00 P.M.,
in the County Council Chambers, Smoky Lake and through Zoom:
<https://us02web.zoom.us/j/86444382279?pwd=Ymp0N0hTMEU0S2YwZHdLRXY2RDFOUT09>
Meeting ID: 864 4438 2279 Passcode: 132729

1. Meeting:

Call to Order.

2. Agenda:

Acceptance of Agenda: As presented or subject to additions and/or deletions.

3. Minutes:

None

4. Request for Decision:

4.1 Taxation Bylaw 1416-22

5. Issues for Information:

None

6. Correspondence:

None

7. Delegation(s):

None

8. Executive Session:

None

9. Date and Time of Next Meeting:

Adjournment:



REQUEST FOR DECISION		DATE	May 13, 2022								
			4.1								
TOPIC	Bylaw 1416-22 Taxation										
PROPOSAL	<p>On May 5, 2022 we discussed the tax levy options with council. At that meeting proposed tax rates were calculated and discussed.</p> <p>Council Chose to Increase the non residential municipal tax rate by.38 and to increase the minimum tax rate from \$50 per parcel to \$100.</p> <p>©4.1a Attached is a chart comparing the 2021 and 2022 mil rates.</p> <p>The proposed rates are:</p> <table style="margin-left: 40px;"> <tr> <td>Residential</td> <td style="text-align: right;">9.119</td> </tr> <tr> <td>Farmland</td> <td style="text-align: right;">16.219</td> </tr> <tr> <td>Non-Residential</td> <td style="text-align: right;">26.5363</td> </tr> <tr> <td>Machinery and Equipment</td> <td style="text-align: right;">22.6516</td> </tr> </table> <p>©4.1b Is a chart that shows what the average increase (decrease) will be for each class</p> <ul style="list-style-type: none"> ➤ farmland increase \$2.46 per parcel ➤ residential increase of \$84.59 per parcel (due to increased assessments & requisitons) ➤ small business decrease of \$470.98 per parcel ➤ nonresidential increase of \$105.69 per parcel ➤ machinery increase of \$497.73 per parcel ➤ linear decrease of \$2,193.66 per parcel <p>©4.1c Is bylaw 1416-22 Taxation Bylaw</p>			Residential	9.119	Farmland	16.219	Non-Residential	26.5363	Machinery and Equipment	22.6516
Residential	9.119										
Farmland	16.219										
Non-Residential	26.5363										
Machinery and Equipment	22.6516										
CORRELATION TO BUSINESS (STRATEGIC) PLAN											
LEGISLATIVE, BYLAW and/or POLICY IMPLICATIONS		MGA 353, 354									
BENEFITS	<ul style="list-style-type: none"> ■ Passing the Bylaw provides the County the authority to levy property tax by the legislated date 										
DISADVANTAGES	<ul style="list-style-type: none"> ■ This tax bylaw does not propose taxing for amortization. If the county were to begin including amortization for taxation, an additional 2 million dollars would need to be collected. 										
ALTERNATIVES	<ul style="list-style-type: none"> ■ The tax rates can be increased or reduced accordingly. ■ Council could delay passing the bylaw, however this would affect staffs' ability to send tax notices within legislated timelines 										

FINANCE/BUDGET IMPLICATIONS	
Operating Costs:	\$ <u>N/A</u> Capital Costs: \$ <u>N/A</u>
Budget Available:	\$ <u> </u>
INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS	
COMMUNICATION STRATEGY	Information on the tax rates will be distributed with the tax notices.
RECOMMENDATION	
<p><i>Give 1st reading to Bylaw 1416-22 2022 Tax Rate Bylaw.</i></p> <p><i>Give 2nd reading to Bylaw 1416-22 2022 Tax Rate Bylaw.</i></p> <p><i>Give permission for 3rd reading Bylaw 1416-22 2022 Tax Rate Bylaw.</i></p> <p><i>Give 3rd reading Bylaw 1416-22 2022 Tax Rate Bylaw.</i></p>	
CHIEF ADMINISTRATIVE OFFICER	

MILL RATES	RESIDENTIAL		FARMLAND		NON RESIDENTIAL		MACHINERY AND EQUIPMENT	
	2022	2021	2022	2021	2022	2021	2022	2021
MUNICIPAL	5.7753	5.7753	12.8753	12.8753	21.9292	21.5492	21.9292	21.5492
Municipal Rates <small>increase</small>	5.7753 <small>0</small>	5.7753	12.8753 <small>0</small>	12.8753	21.9292 <small>0.38</small>	21.5492	21.9292 <small>0.38</small>	21.5492
EDUCATION	2.6213	2.4951	2.6213	2.4951	3.8847	3.871		
SENIORS FOUNDATION	0.7224	0.6752	0.7224	0.6752	0.7224	0.6752	0.7224	0.6752
Total Rates	9.119	8.9456	16.219	16.0456	26.5363	26.0954	22.6516	22.2244
INCREASE		0.1734		0.1734		0.4409		0.4272

2021 PARCEL AVERAGE TAX INCREASE (DECREASE)

	PROPOSED	TOTAL PROPOSED	
	MILL RATE MUNICIPAL	MILL RATE TOTAL	2021 Total
TOTAL FARMLAND MILL RATE	12.8753	16.219	16.0456
Total number of assessed farmland properties	4,271	4,271	4,273
Total assessment for farmland parcels	56,781,660	56,781,660	56,766,650
Total average assessment per parcel	13,295	13,295	13,285
Average total tax per parcel	\$171.17	\$215.63	\$213.17
Total increase (decrease) / average parcel		\$2.46	1%
TOTAL RESIDENTIAL MILL RATE	5.7753	9.119	8.9456
Total number of assessed residential parcels	2,162	2,162	2155
Total assessment for residential parcels	326,378,000	326,378,000	311,250,660
Average assessment per parcel	150,961	150,961	144,432
Average total tax per parcel	\$871.85	\$1,376.61	\$1,292.03
Total increase (decrease) / average parcel		\$84.59	7%
TOTAL SMALL BUSINESS MILL RATE	21.9292	26.5363	26.0954
Total number of assessed non-residential parcels	38	38	35
Total assessment for non-residential parcels	8,543,400	8,543,400	8,633,570
Total average assessment per parcel	224,826	224,826	246,673
Average total tax per parcel	\$4,930.26	\$5,966.06	\$6,437.04
Total increase (decrease) / average parcel		(\$470.98)	-7%
TOTAL NON-RESIDENTIAL MILL RATE	21.9292	26.5363	26.0954
Total number of assessed non-residential parcels	463	463	463
Total assessment for non-residential parcels	29,111,340	29,111,340	27,727,910
Total average assessment per parcel	62,875	62,875	59,887
Average total tax per parcel	\$1,378.81	\$1,668.48	\$1,562.79
Total increase (decrease) / average parcel		\$105.69	7%
TOTAL MACHINERY & EQUIPMENT MILL RATE	21.9292	22.6516	22.2244
Total number of assessed M & E parcels	144	144	147
Total assessment for M & E parcels	50,088,070	50,088,070	48,822,260
Total average assessment per parcel	347,834	347,834	332,124
Average total tax per parcel	\$7,627.72	\$7,878.99	\$7,381.26
Total increase (decrease) / average parcel		\$497.73	7%
TOTAL LINEAR	21.9292	26.5363	26.0954
Total number of assessed Linear parcels	33	33	33
Total assessment for Linear parcels	233,578,000	233,578,000	240,298,550
Total average assessment per parcel	7,078,121	7,078,121	7,281,774
Average total tax per parcel	\$155,217.54	\$187,827.15	\$190,020.81
Total increase (decrease) / average parcel		(\$2,193.66)	-1%

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1416-22**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2022 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, 2022**; 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 2022 total \$18,913,611 and

WHEREAS, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2022 total \$ 2,026,800 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) Estimated	
Residential/Farmland	\$ 946,506.45
Non-residential including Linear	1,071,654.82
Roman Catholic Separate School District (RCSSD) Estimated	
Residential/Farmland	\$ 57,881.14
Non-residential including Linear	<u>9,627.23</u>
Subtotal School Requisition	\$2,085,669.64
Designated Industrial Properties (DIP)	\$ 22,437.36
Senior Foundation	<u>\$ 514,064.00</u>
TOTAL	<u>\$2,622,171.00</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	\$ 56,767,580
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070
Residential	326,378,000
Non-residential	31,055,480
DIP Non-residential (including linear)	247,289,240
Provincial Grant in Lieu Non Res	2,622,470
DIP Machinery and Equipment	45,968,680
Machinery and Equipment	4,119,390
	<u>\$ 715,045,990</u>

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$9,035,121 and the balance of \$9,878,490 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:

Bylaw 1416-22: 2022 Tax Rate

- 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	1,884,930	326,378,000	.0057753	5.7753
Farmland	741,781	57,612,730	.0128753	12.8753
Non-Residential	7,259,777	331,055,260	.0219292	21.9292
Sub Total - General Municipal	9,886,488	696,915,200		

ALBERTA SCHOOL FOUNDATION FUND					
ASFF - Residential/Farmland	947,739	*	361,552,917	.0026213	2.6213
Non-residential including Linear	1,070,714	*	275,623,245	.0038847	3.8847
TOTAL ASFF REQUISITION	2,018,453		637,176,162		

ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT					
RCSSD - Residential/Farmland	56,638	*	21,606,743	.0026213	2.6213
Non-residential including Linear	10,572	*	2,721,475	.0038847	3.8847
TOTAL RCSSD REQUISITION	67,210		24,328,218		

TOTAL SENIORS FOUNDATION	468,251	*	711,592,450	.0007224	0.7224
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DESIGNATED INDUSTRIAL PROPERTY (DIP)					
DIP – Non-residential including Linear	18,942	*	247,289,240	.0000766	0.0766
DIP – Machinery & Equipment	3,521	*	45,968,680	.0000766	0.0766
DIP – Farmland	1	*	14,080	.0000766	0.0766
TOTAL DIP REQUISITION	22,464		293,272,000		

* Amounts are different than requisitions because of assessment changes and successful appeals in 2021

- The minimum amount payable per parcel as property tax for general municipal purposes shall be \$100 for every parcel.
- Requisitions 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 13th day of May, AD **2022**.

READ A **SECOND TIME** IN COUNCIL THIS 13th day of May, AD **2022**.

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS** 13th day of May, AD **2022**.

Lorne Halisky, Reeve

S E A L

Gene Sobolewski,
Chief Administrative Officer