



SMOKY LAKE COUNTY COUNCIL BUDGET MEETING FOR THE PURPOSE OF SETTING THE TAX RATE

AGENDA

Tuesday, May 9, 2023 at 9:00 a.m.

Virtual - Meeting ID: 733591325

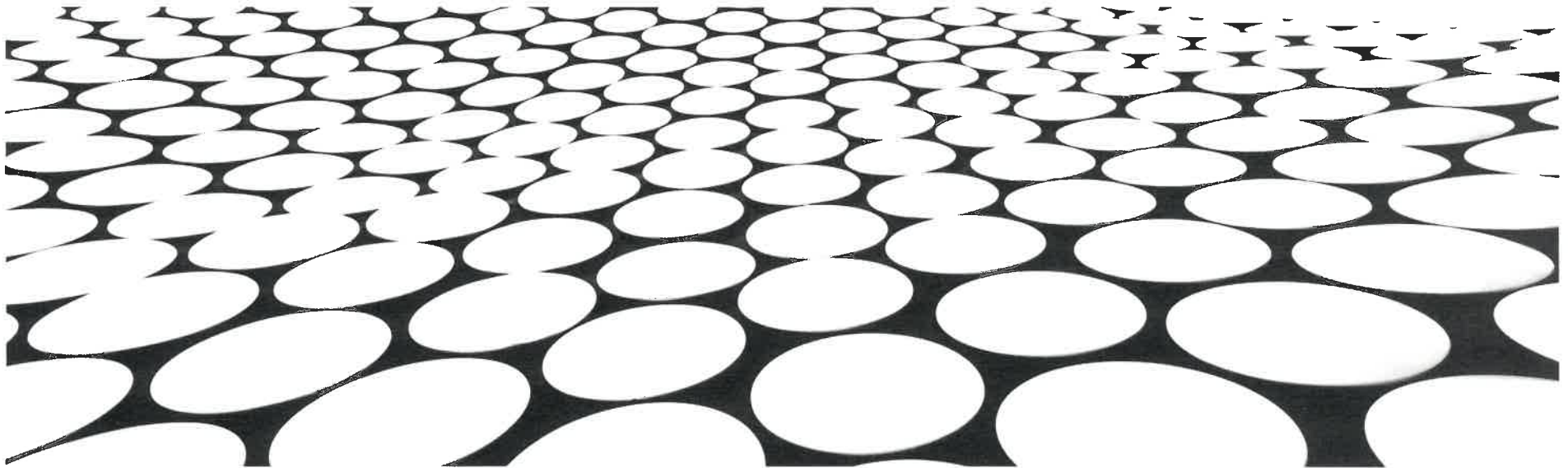
<https://video.businessconnect.telus.com/join/733591325>

And with Council physically present in the County Council Chambers, Smoky Lake.

- 1) Call to Order
- 2) Adoption of Agenda
- 3) Presentation – Smoky Lake County 2023 Tax Rate Presentation
- 4) Business – Request for Decision
 - a) Bylaw 1442-23 Bellis Sewer Tax Bylaw
 - b) Bylaw 1443-23 2023 Tax Rate Bylaw
- 5) Next Meeting
 - a) Schedule next Council Budget Meeting if needed
- 6) Adjournment

SMOKY LAKE COUNTY 2023 TAX RATE

APRIL, 2023

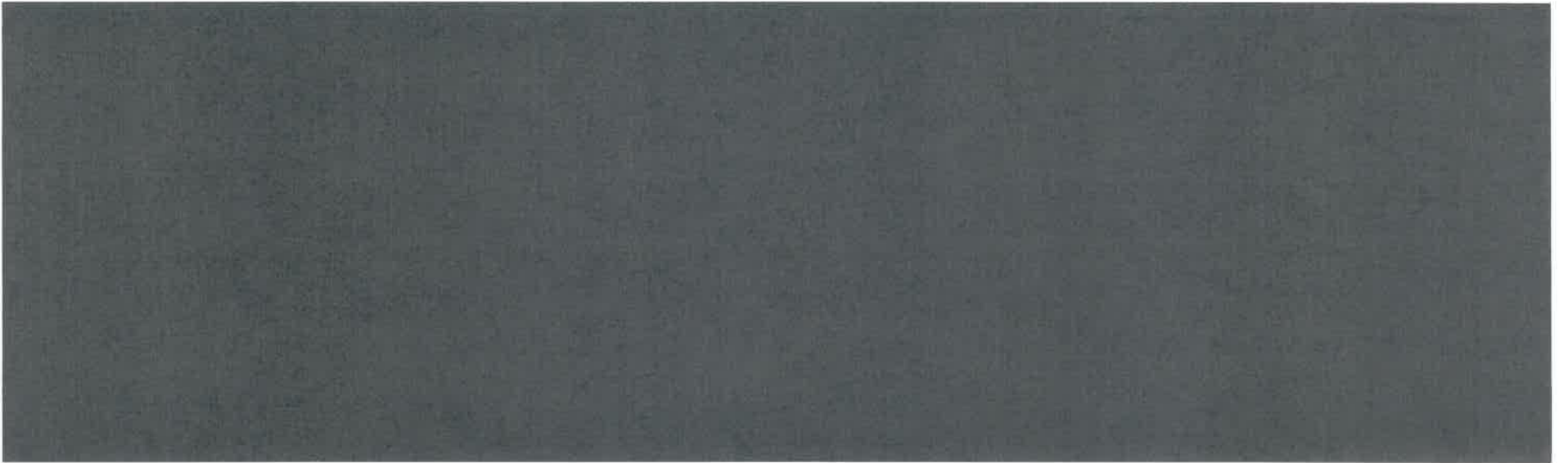


MEETING OBJECTIVE:

- ✓ REVIEW ASSESSMENT INFORMATION
 - ✓ REVIEW REQUISITIONS
 - ✓ TAX RATE OPTIONS
 - ✓ RECOMMENDED TAX RATE BYLAW
-

2022 ASSESSMENT

DETAILS OF THE 2022 ASSESSMENT WERE PROVIDED AT THE SMOKY LAKE COUNTY COUNCIL MEETING HELD APRIL 27, 2023



Assessment Change



ASSESSMENT CHANGES SINCE 2015

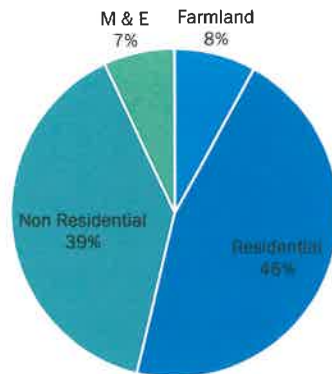
ASSESSMENT

The proportion of Residential assessment vs non residential continues to increase

Residential Assessment:

- ❖ 2016 41%
- ❖ 2021 46%
- ❖ 2022 47%

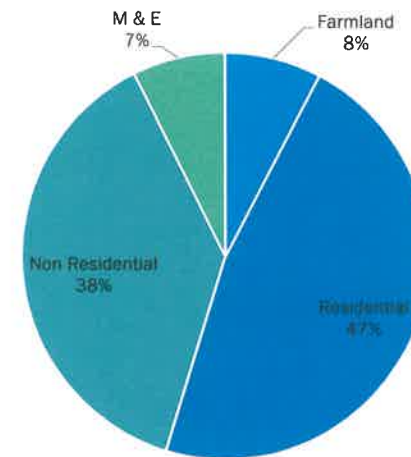
2021



Non-Residential & M & E:

- ❖ 2016 51%
- ❖ 2021 45%
- ❖ 2022 38%

2022



This is significant because it creates a greater tax burden for the residential properties

2023 REQUISITIONS

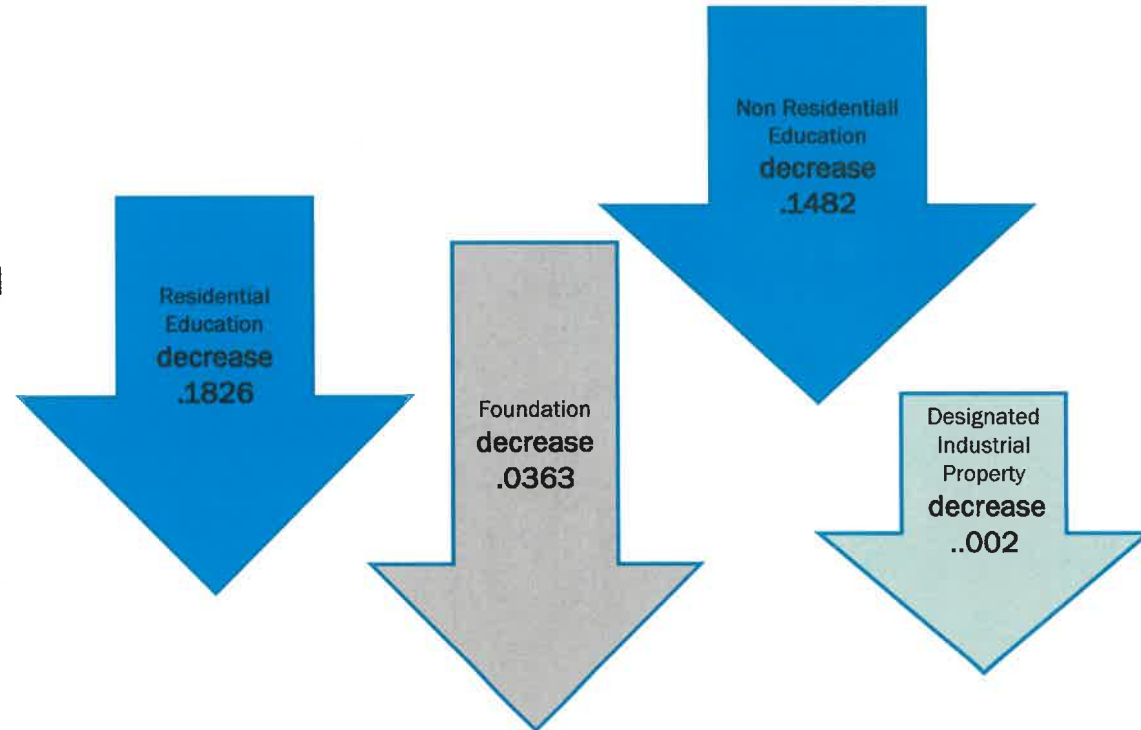
THE REQUISITION RATES HAVE DECREASED



2023 REQUISITIONS

- Total School Requisitions decreased
 - Residential Rate will be **2.4387** (2022 - 2.6213)
 - Non- Residential Rate will be **3.7365** (2022 - 3.8847)
- Foundation Requisition has decreased slightly:
 - 2023 Rate will be **.688** (2022 - .7243)
- Designated Industrial Assessment decreased from .766 to .746
- Although we cannot establish a separate rate for policing, it is important to not how much the increase affects taxes.
 - In 2023 the portion of the Municipal Rate as a result of Policing Charges will be **.2575** (2022 - .1583)

	2022	2023	Increase (Decrease)
School	\$2,085,670	\$2,039,430.22	-\$46,239
Foundation	\$514,064	\$510,942	-\$3,122
Designated Industrial Property	\$22,464	\$20,652	-\$1,812
Policing	\$127,404	\$192,000	\$64,596





COMPARING THE 2022 TAX RATES

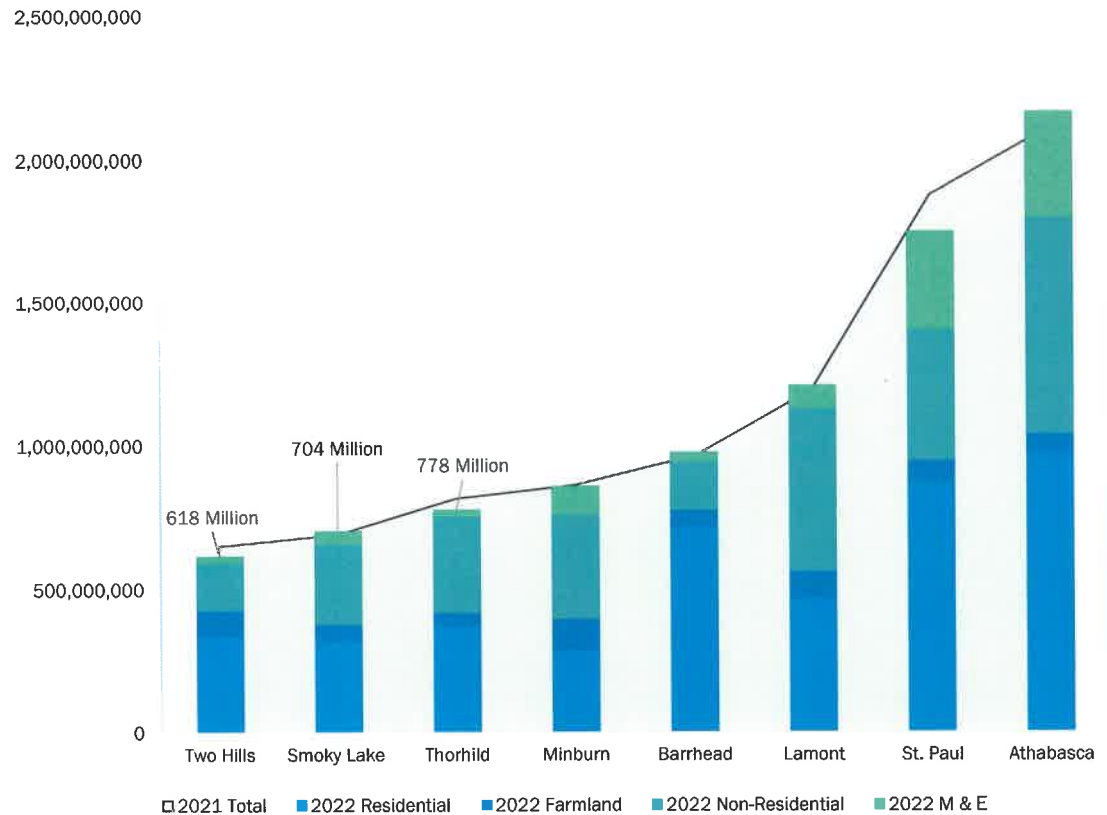


2022 EQUALIZED ASSESSMENT

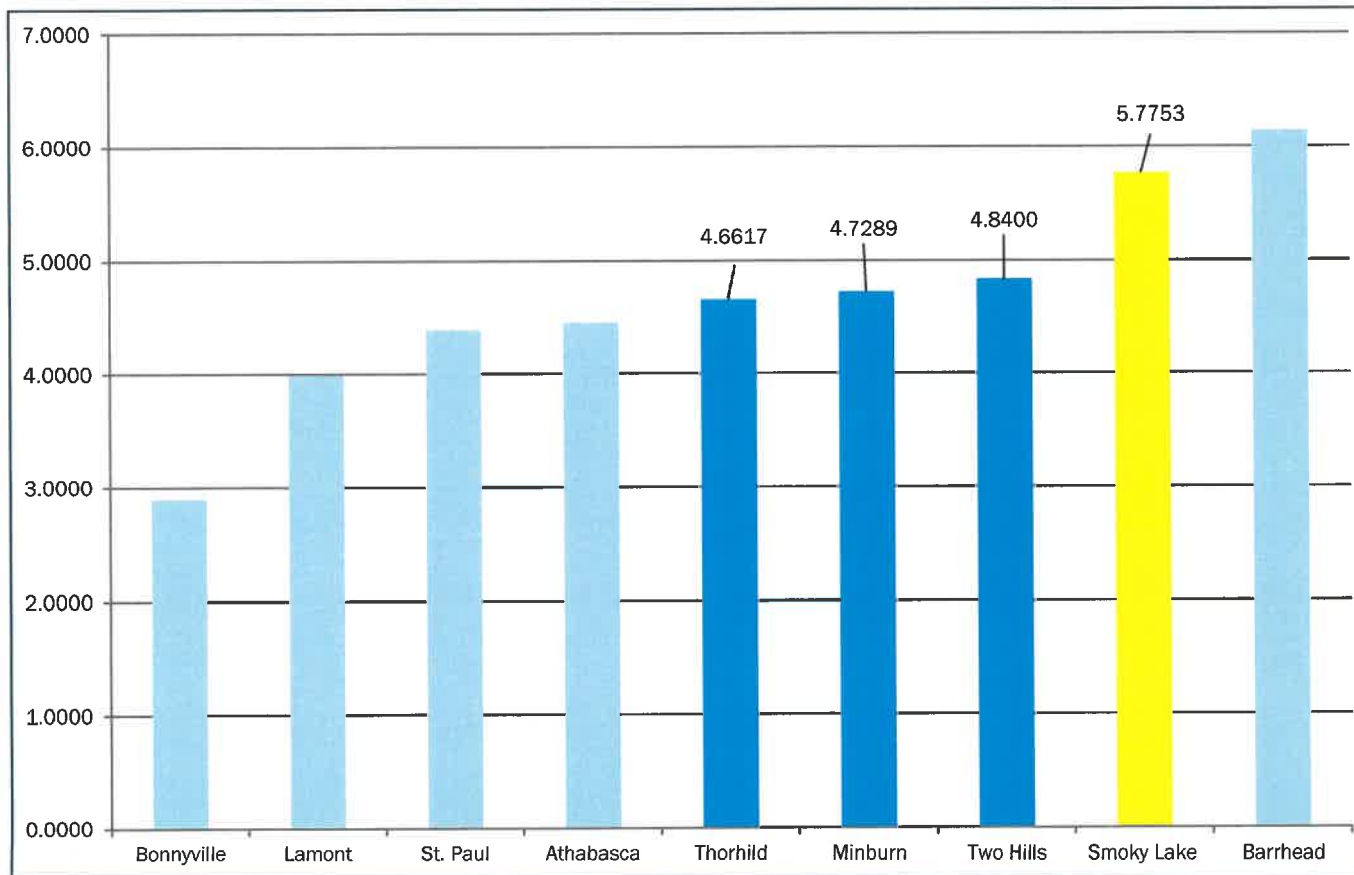
To compare tax rates, we need to understand where Smoky Lake County stands in relation to Assessment.

Two Hills, Thorhild, and Minburn are the most comparable Municipalities when establishing rates.

2021 vs 2022 Equalized Assessment



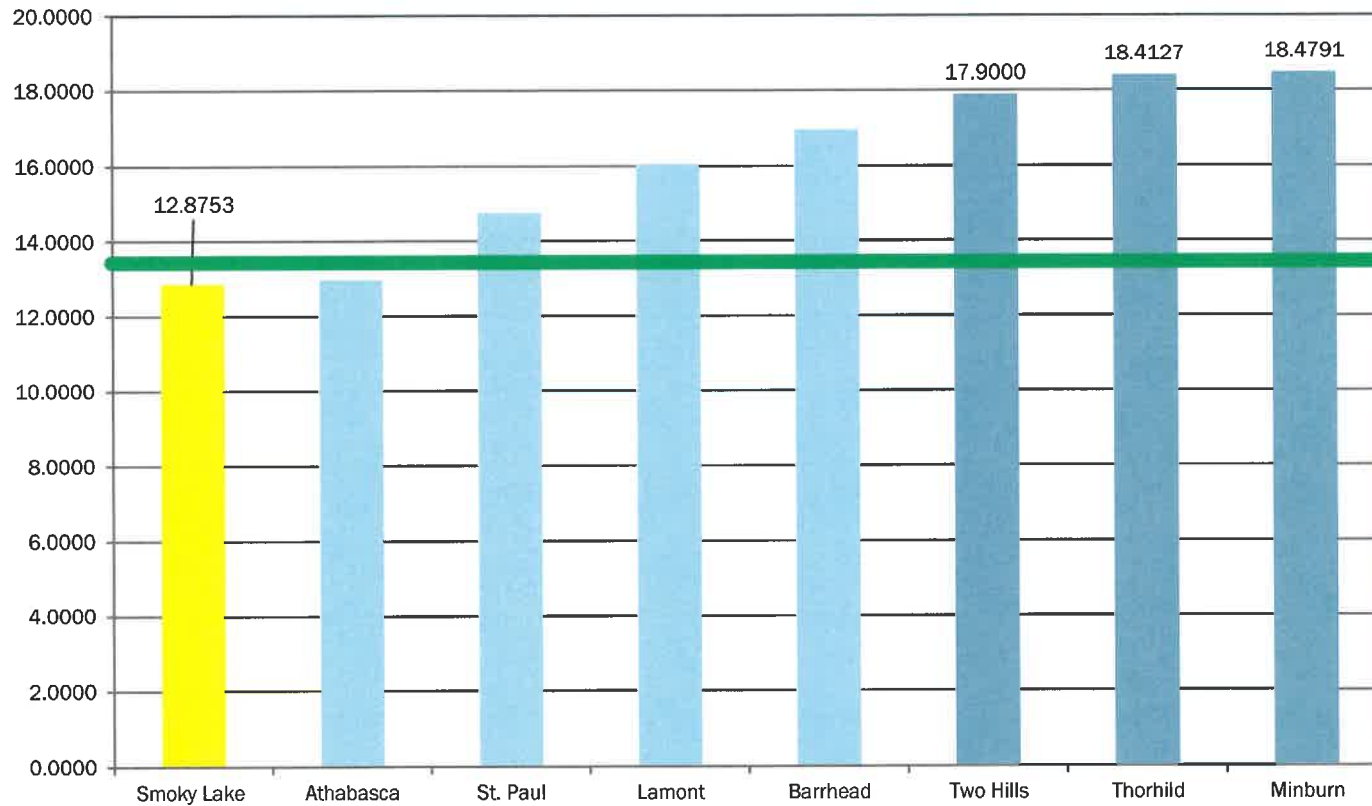
2022 RESIDENTIAL RATE COMPARISON



The proposed
rate for 2023
is

5.7753

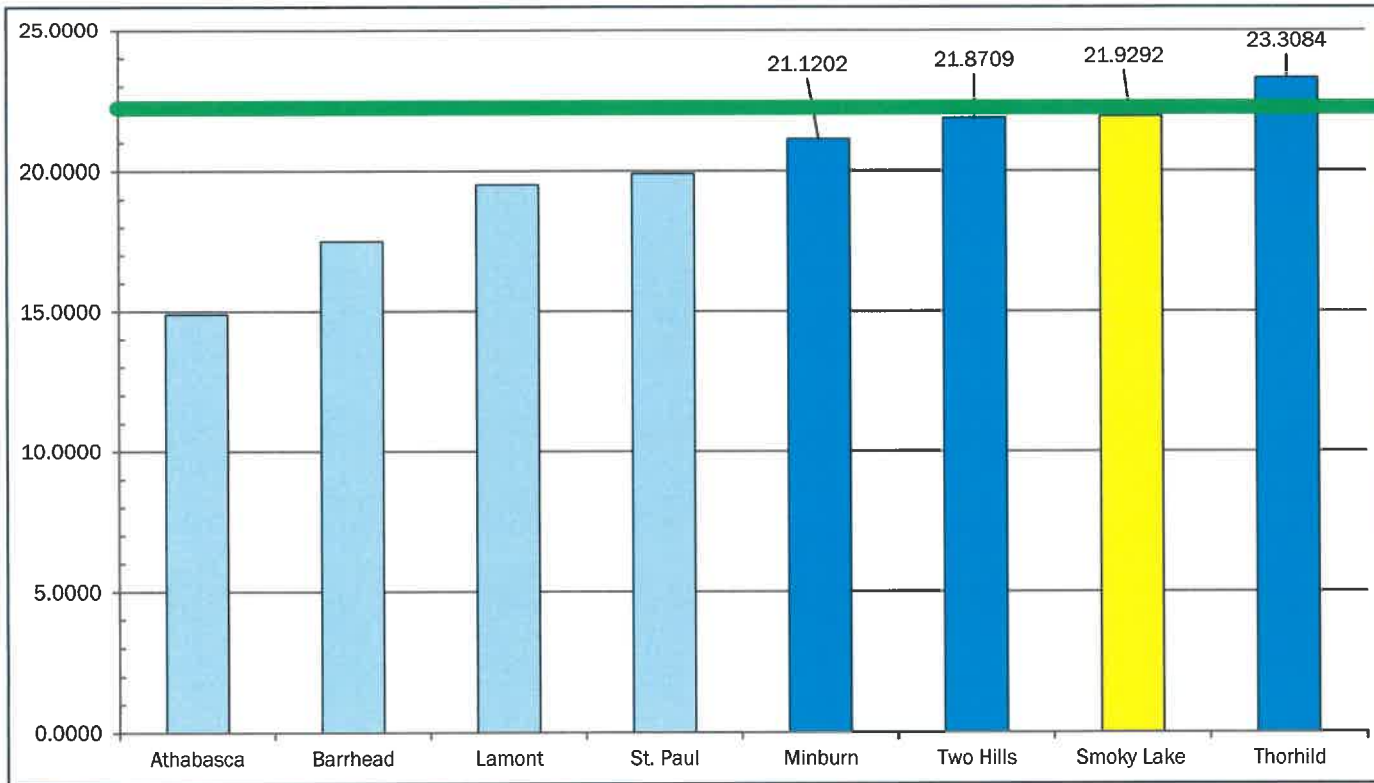
2022 FARMLAND RATE COMPARISON



The
Proposed
Farmland
Rate for
2023 is

13.2753

2022 NON RESIDENTIAL RATE COMPARISON



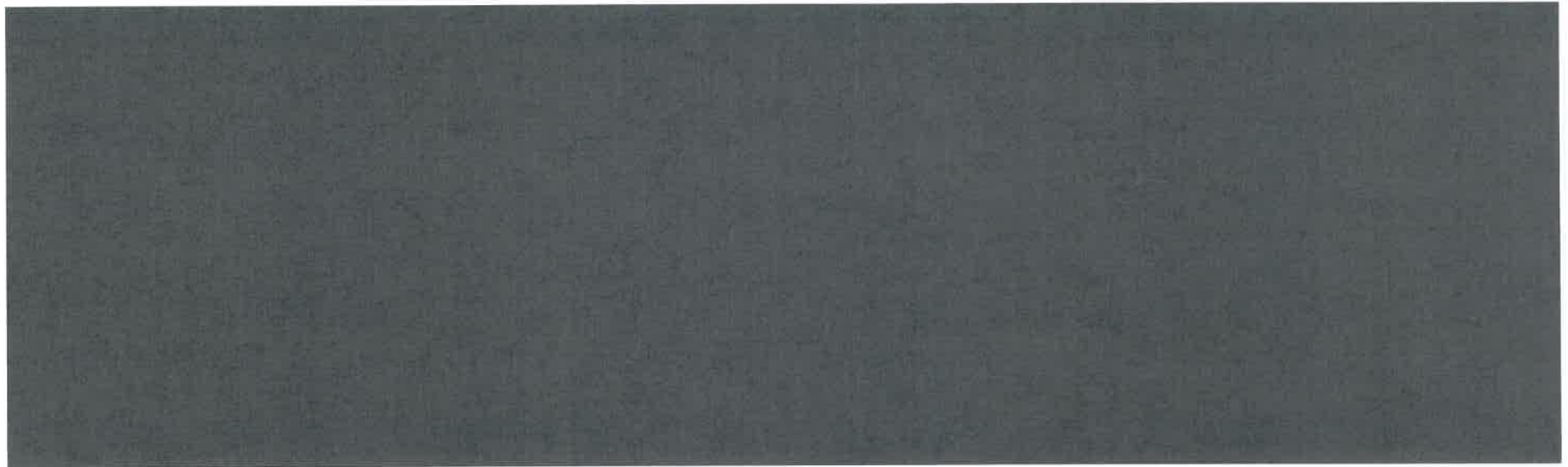
The Proposed
Non
Residential
Rate for 2023
is

22.1452

The Proposed
Small
Business Rate
will remain at
21.9292

CALCULATING 2023 TAX RATES

THE TAX RATE INCLUDES EDUCATION REQUISITION, FOUNDATION REQUISITION DESIGNATED PROPERTY REQUISITION AND THE MUNICIPAL TAX



TAX CALCULATIONS

Taxes Needed

Estimated Municipal Operating Revenues and transfers excluding taxes	3,405,097	
Estimated Municipal Capital Revenues and transfers	<u>5,750,448</u>	
Total Estimated Revenues		-9,155,545
	16,898,16	
Estimated Municipal Operating Expenses	1	
Estimated Municipal Capital Expenses	<u>7,141,995</u>	
	24,040,15	
Total Expenses	6	
Remove Requisitions	-2,574,024	
Remove Amortization	<u>-2,020,300</u>	
Total Estimated Cash Expenses		19,445,832
Tax Municipal Revenue Needed		<u>10,290,287</u>

- A Tax Rate of 1 provides a total of \$749,000
 - Residential = 353,000
 - Farmland = 58,000
 - Small Bus = 18,000
 - Non Res/M & E = 320,000

MILL RATES	RESIDENTIAL	FARMLAND	NON RESIDENTIAL	NON RESIDENTIAL SMALL BUSINESS	MACHINERY AND EQUIPMENT
MUNICIPAL	5.7753	13.2753	22.1172	21.9292	22.1172
Municipal Rates	5.7753	13.2753	22.1172	21.9292	22.1172
Municipal increase	0	0.4	0.188	0	0.188
EDUCATION	2.4387	2.4387	3.7365	3.7365	0.000
SENIORS FOUNDATION	0.688	0.688	0.688	0.688	0.688
Total Rates	8.902	16.402	26.5417	26.3537	22.8052
INCREASE	-0.217	0.183	0.0054	0.0000	0.1536

OPTION #1

- Keep the Residential Tax Rate the Same as 2022
- Increase the Farmland Rate by .4 (3% increase)
- Keep the Small Business Rate the same as 2022
- Increase the Non Residential by .188 (1%)

AVERAGE CHANGE PER PARCEL

- Total Residential rate change = (0.217)
- Total Farm rate change = 0.183
- Total Non residential rate change = 0.0054
- Total Machinery & Equipment change = 0.1536

Class	Farm	Res	Small Bus	Non Res	M & E
Rate	16.402	8.902	26.3537	26.55417	22.8052
Parcels	4,273	2,169	40	452	138
Assessment	\$13,291	\$162,719	\$213,585	\$70,710	\$399,739
Avg Tax per parcel	\$218.00	\$1,448.53	\$5,628.76	\$1,876.77	\$9,116.13
Avg increase	\$2.34	\$76.84	(\$252.3)	\$239.75	\$1,368.65
Avg % Change	1%	6%	(4%)	15%	18%

NEXT STEPS

- ❖ **TO MEET MGA REQUIREMENTS THE TAX BYLAW WILL NEED TO BE APPROVED BY MAY 11, 2023**
- 



Request for Decision (RFD)

Meeting Date: Thursday, April 27, 2023

Agenda Item: #

Topic: Bylaw 1442-23 Bellis Sewer Tax Bylaw

Presented By: Brenda Adamson, Finance Manager

Recommendation:

That Smoky Lake County give **Third Reading** to Bylaw No.: 1442-23 Bellis Sewer Tax Bylaw

Background:

The Hamlet of Bellis has a municipally operated sewage discharge system.

There is NO monthly fee charged to property owners to fund the annual repairs and maintenance to the system. In order to recover some costs, Smoky Lake County has been levying a special tax by bylaw (which MUST be considered annually). In 2017, Council increased the per footage amount from \$1.50 to \$1.75. It has remained at \$1.75 since.

The average household currently pays \$123 (\$52.50-\$350).

On April 27, 2023 Council passed First and Second Reading. Third reading needs to be passed by May 11, 2023 to bill on the 2023 taxes

Benefits:

The County is able to recover some of the costs to operate the Bellis Sewer System

Disadvantages:

- This form of recovery doesn't take into consideration the variety of uses for each property.
- This form of recovery doesn't recover all of the costs nor future replacement costs.

Alternatives:

- Pass Third Reading and bill Frontage on the 2023 Tax Notices
-
- Do not pass Third Reading and do not recover \$9,134.

Financial Implications:

The 2023 budget is \$13,331. The bylaw would provide revenue of \$9,134. The remainder would be funded through general revenues.

Legislation:

Division 5 Special Tax

Special tax bylaw 382(1) Each council may pass a special tax bylaw to raise revenue to pay for a specific service or purpose by imposing one or more of the following special taxes:(a) a waterworks tax;(b) a sewer tax;(c) a boulevard tax;(d) a dust treatment tax;(e) a paving tax;(f) a tax to cover the cost of repair and maintenance of roads, boulevards, sewer facilities and water facilities;(g) repealed 2008 cE-6.6 s55;(h) a tax to enable the municipality to provide incentives to health professionals to reside and practice their professions in the municipality;(i) a fire protection area tax;(j) a drainage ditch tax;(k) a tax to provide a supply of water for the residents of a hamlet;(l) a recreational services tax.(2) A special tax bylaw must be passed annually.



Request for Decision (RFD)

Taxable property 383(1) The special tax bylaw authorizes the council to impose the tax in respect of property in any area of the municipality that will benefit from the specific service or purpose stated in the bylaw. (2) The tax must not be imposed in respect of property that is exempt under section 351.

Contents of special tax bylaw 384 The special tax bylaw must (a) state the specific service or purpose for which the bylaw is passed, (b) describe the area of the municipality that will benefit from the service or purpose and in which the special tax is to be imposed, (c) state the estimated cost of the service or purpose, and (d) state whether the tax rate is to be based on (i) the assessment prepared in accordance with Part 9, (ii) each parcel of land, (iii) each unit of frontage, or (iv) each unit of area, and set the tax rate to be imposed in each case.

Condition 385 A special tax bylaw must not be passed unless the estimated cost of the specific service or purpose for which the tax is imposed is included in the budget of the municipality as an estimated expenditure.

Use of revenue 386(1) The revenue raised by a special tax bylaw must be applied to the specific service or purpose stated in the bylaw. (2) If there is any excess revenue, the municipality must advertise the use to which it proposes to put the excess revenue.

Person liable to pay special tax 387 The person liable to pay the tax imposed in accordance with a special tax bylaw is the owner of the property in respect of which the tax is imposed.

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. Bylaw 1443-23

Signature of the CAO: _____

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke, written over a solid black horizontal line.

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1442-23**

**BEING A BYLAW OF SMOKY LAKE COUNTY IN THE PROVINCE OF
ALBERTA TO AUTHORIZE THE LEVYING OF A SPECIAL TAX ON
PROPERTIES IN THE HAMLET OF BELLIS TO RECOVER BELLIS
SEWER MAINTENANCE COSTS FOR 2023**

WHEREAS pursuant to Sections 382 (1)i of the Municipal Government Act, R.S.A. 2000, Chapter M-26 and amendments thereto, a municipality may pass a bylaw to levy a special tax to cover the cost of repair and maintenance of sewer facilities;

AND WHEREAS pursuant to Sections 383 (1) The special tax bylaw authorizes the council to impose an operating and maintenance tax in respect of properties in any area of the municipality that will benefit from the Bellis Sewer;

AND WHEREAS, Smoky Lake County has deemed fair and equitable to levy a special tax based on the property frontage for the purpose of recovering a portion of the operating and maintenance costs of the Bellis Sewer System.

NOW THEREFORE, the Council of Smoky Lake County in the Province of Alberta, duly assembled hereby enacts as follows:

1. TITLE:

1.1 This Bylaw may be cited as the “2023 Bellis Sewer Tax Bylaw”.

2. DEFINITIONS:

2.1 “**Council**” means the duly elected Council of Smoky Lake County.

2.2 “**Municipal Government Act**” means the Municipal Government Act, R.S.A. 2000, Chapter M-26 as amended or replaced from time to time.

2.3 “**Parcel of Land**” has the same meaning as in Section 1(1)(v) of the Municipal Government Act .

2.4 “**Property**” has the same meaning as in Section 284(1)(r) of the Municipal Government Act.

Bylaw No. 1442-23

3. Bellis Sewer Special Tax Rate

3.1 The estimated municipal expenditures set out in the budget for the provision of sewer services in the Hamlet of Bellis are \$13,331. \$4,196 will be funded from general revenues and \$9,134 will be funded from the special tax levy.

3.2 The special tax levy shall be calculated based on the frontage of each parcel

3.3 The Chief Administrative Officer is hereby authorized to levy a sewer maintenance tax of \$1.75 per linear foot of frontage against the owner of each property listed in Schedule A "Parcels of Land within the Hamlet of Bellis:

Total Frontage	Special Tax Rate	Total Frontage Levy	Estimated Cost of Bellis Sewer Repair and
5219.8	1.75	\$ 9,134.65	\$ 13,331.00

1. This bylaw comes into force upon third and final reading.
2. Bylaw No. 1412-22: is hereby repealed.

READ a First Time this **27th** day of **April**, 2023.

READ a Second Time this **27th** day of **April**, 2023

READ a Third and Final Time this ____ day of _____, 2023, and finally passed by Council.

REEVE

S E A L

CHIEF ADMINISTRATIVE OFFICER

Schedule "A"
Parcels of Land within the Hamlet of Bellis

Taxable		
D Roll #	Frontage	Legal Description
15593441	100.0	Lot 2, BI 6, Plan 1922944
15593442	100.0	NE- 34-59- 15-4
15593444	100.0	NE- 34-59- 15-4
15593522	100.0	SW- 35-59- 15-4
15593530	100.0	NW- 35-59- 15-4
15593531	50.0	NW- 35-59- 15-4
15593532	100.0	Lot , BI A, Plan 2179EO
15593533	100.0	NW- 35-59- 15-4
15593534	100.0	NW- 35-59- 15-4
27150101	50.0	Lot 1, BI 1, Plan 1039CL
27150102	90.0	Lot 2,3 & 4, BI 1, Plan 1039CL
27150105	30.0	Lot 5, BI 1, Plan 1039CL
27150106	60.0	Lot 6 & 7, BI 1, Plan 1039CL
27150108	30.0	Lot 8, BI 1, Plan 1039CL
27150109	30.0	Lot 9, BI 1, Plan 1039CL
27150110	30.0	Lot 10, BI 1, Plan 1039CL
27150111	60.0	Lot 11 & 12, BI 1, Plan 1039CL
27150113	30.0	Lot 13, BI 1, Plan 1039CL
27150114	30.0	Lot 14, BI 1, Plan 1039CL
27150115	51.1	Lot 15, BI 1, Plan 1039CL
27150116	100.0	Lot 16 & 17, BI 1, Plan 1039CL
27150119	100.0	Lot 18-19, BI 1, Plan 1039CL
27150120	50.0	Lot 20, BI 1, Plan 1039CL
27150121	50.0	Lot 21, BI 1, Plan 1039CL
27150122	50.0	Lot 22, BI 1, Plan 1039CL
27150123	70.0	Lot 23 & 24, BI 1, Plan 1039CL
27150201	57.3	Lot 1 & 2, BI 2, Plan 1039CL
27150203	30.0	Lot 3, BI 2, Plan 1039CL
27150204	30.0	Lot 4, BI 2, Plan 1039CL
27150205	30.0	Lot 5, BI 2, Plan 1039CL
27150206	30.0	Lot 6, BI 2, Plan 1039CL
27150207	46.5	Lot 7A, BI 2, Plan 728767
27150209	73.5	Lot 10A, BI 2, Plan 728767
27150211	30.0	Lot 11, BI 2, Plan 1039CL
27150212	30.0	Lot 12, BI 2, Plan 1039CL
27150213	90.0	Lot 13,14,15, BI 2, Plan 1039CL
27150216	60.0	Lot 16 & 17, BI 2, Plan 1039CL

Taxable		
D Roll #	Frontage	Legal Description
27150218	0.0	Lot 18 - 21, BI 2, Plan 1039CL
27150223	150.0	Lot 22,23,24, BI 2, Plan 1039CL
27150225	50.0	Lot 25, BI 2, Plan 1039CL
27150226	161.3	Lot 26,27,28, BI 2, Plan 1039CL
27150301	75.6	Lot 1 & 2, BI 3, Plan 1039CL
27150303	105.0	Lot 3, 4, 5, BI 3, Plan 1039CL
27150306	70.0	Lot 6 & 7, BI 3, Plan 1039CL
27150309	0.0	Lot 8 & 9, BI 3, Plan 1039CL
27150311	70.0	Lot 10 & 11, BI 3, Plan 1039CL
27150312	35.0	Lot 12, BI 3, Plan 1039CL
27150314	75.0	Lot 13 & 14, BI 3, Plan 1039CL
27150315	100.0	Lot 15 & 16, BI 3, Plan 1039CL
27150317	100.0	Lot 17 & 18, BI 3, Plan 1039CL
27150320	100.0	Lot 19 & 20, BI 3, Plan 1039CL
27150321	50.0	Lot 21, BI 3, Plan 1039CL
27150322	50.0	Lot 22, BI 3, Plan 1039CL
27150323	50.0	Lot 23, BI 3, Plan 1039CL
27150324	52.7	Lot 24, BI 3, Plan 1039CL
27150401	75.0	Lot 1 & 2, BI 4, Plan 1039CL
27150403	70.0	Lot 3 & 4, BI 4, Plan 1039CL
27150405	70.0	Lot 5 & 6, BI 4, Plan 1039CL
27150407	70.0	Lot 7 & 8, BI 4, Plan 1039CL
27150410	105.0	Lot 9&10&11, BI 4, Plan 1039CL
27150412	110.0	Lot 12&13&14, BI 4, Plan 1039CL
27150415	102.6	Lot 15&16, BI 4, Plan 1039CL
27150417	100.0	Lot 17&18, BI 4, Plan 1039CL
27150419	200.0	Lot 19-22 INC, BI 4, Plan 1039CL
27150423	50.0	Lot 23, BI 4, Plan 1039CL
27150424	50.0	Lot 24, BI 4, Plan 1039CL
27150499	100.0	Lot R, BI 4, Plan 1039CL
27160501	130.2	Lot 1, BI 5, Plan 2552KS
27160503	54.0	Lot 3, BI 5, Plan 2552KS
27160504	54.0	Lot 4, BI 5, Plan 2552KS
27160505	108.0	Lot 5, BI 5, Plan 2552KS
27160506	54.0	Lot 6, BI 5, Plan 2552KS
27160507	54.0	Lot 7, BI 5, Plan 2552KS
27160508	100.0	Lot 8, BI 5, Plan 2552KS
Total	5,219.8	



Request for Decision (RFD)

Meeting Date: Thursday, April 27, 2023
Topic: Bylaw 1443-23 2023 Tax Rate Bylaw
Presented By: Brenda Adamson, Finance Manager

Agenda Item: #

Recommendation:

That Smoky Lake County give **First, Second, and Permission for Third Reading** to Bylaw No.: 1443-23 Tax Rate Bylaw

Background:

On April 27, 2023 the final 2023 budget was approved. At the meeting, Council discussed the tax rates that would be required to raise the required revenue. The following consensus was achieved:

- ✓ Increase the municipal rate for Farmland because the assessment does not change with inflation or market values.
- ✓ Implement the Small Business tax rate and keep the municipal rate the same as 2022.
- ✓ Increase the Non-Residential (including linear and machinery and equipment rate) by the amount necessary to meet the revenue requirements.

The proposed municipal rates are:

- Residential 5.7753 (0 increase)
- Farmland 13.2753 (.4 increase)
- Small Business 21.9292 (0 increase)
- Non Residential 22.1172 (.188 increase)
- A minimum Tax amount of \$100.00

The total tax rates including requisitions will be::

- Residential 8.902 (.217 decrease)
- Farmland 16.402 (.183 increase)
- Designated Industrial Farmland 16.4766 (.181 increase)
- Small Business 26.3537 (.1826 decrease)
- Non Residential 26.5417 (.0054 increase)
- Designated Industrial Non Residential 26.6163 (.0034 increase)
- Machinery and Equipment 22.8052 (.1536 increase)

Based on the average assessment per parcel, this is how the major classes will be affected.

Class	Farm	Res	Small Bus	Non Res	M & E
Rate	16.402	8.902	26.3537	26.55417	22.8052
Parcels	4,273	2,169	40	452	138
Assessment	\$13,291	\$162,719	\$213,585	\$70,710	\$399,739
Avg Tax per parcel	\$218.00	\$1,448.53	\$5,628.76	\$1,876.77	\$9,116.13
Avg increase	\$2.34	\$76.84	(\$252.3)	\$239.75	\$1,368.65
Avg % Change	1%	6%	(4%)	15%	18%



Request for Decision (RFD)

Benefits:

- The County will levy taxes, meet the MGA requirements, and raise revenue to continue to operate.
- Residential properties will have an overall decrease in the rate to help offset the assessment increase.
- The Residential properties have seen a significant increase in equity. This is the cause of any increase in taxes.

Disadvantages:

- The change in assessments affects every parcel differently. Although we have calculated the averages, some properties will see larger or smaller increases.
- The largest impact will be on non residential and machinery equipment classes. Our rate is already the second highest rate amongst the comparable Municipalities

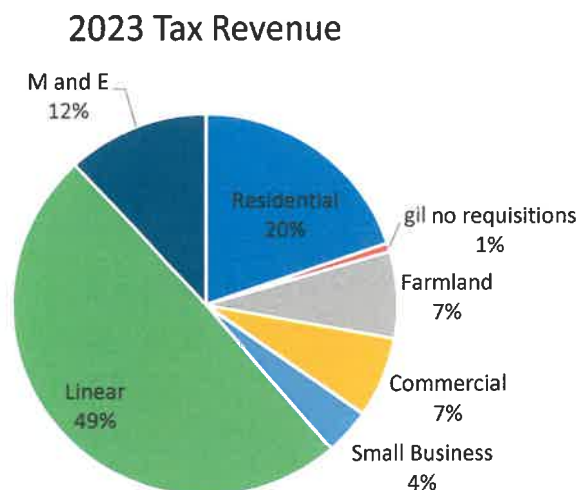
Alternatives:

- Change the rates.
- Pass all three readings today.
- Pass first and second readings today and then third reading on May 11, 2023

Financial Implications:

The 2023 budget requires **\$10,290,287** in tax revenue. With the rates proposed

- Residential taxes will contribute **\$2,038,321** (20%) of the total tax revenue.
- Farmland taxes will contribute **\$753,942** (7%) of the total tax revenue.





Request for Decision (RFD)

Legislation:

Property tax bylaw

353(1) Each council must pass a property tax bylaw annually. (2) The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of (a) the expenditures and transfers set out in the budget of the municipality, and (b) the requisitions.

(3) The tax must not be imposed in respect of property (a) that is exempt under section 351, 361 or 362, or (b) that is exempt under section 363 or 364, unless the bylaw passed under that section makes the property taxable

Tax rates

354(1) The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2). (2) A tax rate must be set for each assessment class or sub-class referred to in section 297. (3) The tax rate may be different for each assessment class or sub-class referred to in section 297. (3.1) Despite subsection (3), the tax rate for the class referred to in section 297(1)(d) and the tax rate for the sub-classes referred to in section 297(2.1) must be set in accordance with the regulations.

(4) The tax rates set by the property tax bylaw must not be amended after the municipality sends the tax notices to the taxpayers unless subsection (5) applies.

Calculating tax rates

355 A tax rate is calculated by dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed.

Calculating amount of tax

356 The amount of tax to be imposed under this Division in respect of a property is calculated by multiplying the assessment for the property by the tax rate to be imposed on that property.

Special provision of property tax bylaw

357(1) Despite anything in this Division, the property tax bylaw may specify a minimum amount payable as property tax. (2) If the property tax bylaw specifies a minimum amount payable as property tax, the tax notice must indicate the tax rates set by the property tax bylaw that raise the revenue required to pay the requisition referred to in section 326(1)(a)(ii).

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

- 1. Tax Rate Presentation
- 2. Bylaw 1443-23

Signature of the CAO: _____

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1443-23**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2023 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 25, 2023**; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the municipality of Smoky Lake County for 2023 total **\$19,445,832** and

WHEREAS, the estimated municipal amortization expenditures set out in the budget for the municipality of Smoky Lake County for 2023 total **\$2,020,300** and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF) Estimated	
Residential/Farmland	\$ 939,598.50
Non-residential including Linear	1,031,486.85
Roman Catholic Separate School District (RCSSD) Estimated	
Residential/Farmland	58,071.03
Non-residential including Linear	10,273.84
Subtotal School Requisition	\$ 2,039,430.22
Designated Industrial Properties (DIP)	\$ 20,652.00
Senior Foundation	\$ 510,942.00
GRAND TOTAL OF REQUISITIONS	\$ 2,571,024.22

WHEREAS, the Council of the Smoky Lake County is required each year to levy the assessed value of all taxable properties with tax rates that sufficiently match the estimated expenditures and external requisitions required; and

WHEREAS, the Council is authorized to classify assessed property, and 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 Class	Assessment Value
Farmland	\$ 56,778,770
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070
Residential	352,937,710
Non-Residential Small Business	18,306,340
Non-residential	18,068,800
DIP Non-residential (including linear)	244,392,690
Provincial Grant in Lieu Non-Residential	2,747,220
DIP Machinery and Equipment	50,619,630
Machinery and Equipment	4,544,360
TOTAL	\$ 749,240,670

WHEREAS, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$9,146,505.30 and the balance of \$10,299,326.70 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 1443-23: 2023 Tax Rate

1. 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	2,038,321	352,937,710	.0057753	5.7753
Farmland	764,975	57,623,920	.0132753	13.2753
Small Business	401,443	18,306,340	.0219292	21.9292
Non-Residential	7,094,718	320,372,700	.0221452	22.1452
Sub Total - General Municipal	10,299,457	749,240,670		
ALBERTA SCHOOL FOUNDATION FUND				
ASFF - Residential/Farmland	947,873 *	388,679,477	.0024387	2.43870
Non-residential including Linear	1,038,477 *	277,927,830	.0037365	3.73650
TOTAL ASFF REQUISITION	1,986,350	666,607,307		
ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT				
RCSSD - Residential/Farmland	51,337 *	21,051,083	.0024387	2.43870
Non-residential including Linear	10,612 *	2,840,000	.0037365	3.73650
TOTAL RCSSD REQUISITION	61,949	23,891,083		
TOTAL SENIORS FOUNDATION	513,038 *	745,662,380	.0006880	0.6880
DESIGNATED INDUSTRIAL PROPERTY (DIP)				
DIP – Non-residential including Linear	18,232 *	244,392,690	.0000746	0.0746
DIP – Machinery & Equipment	3,776 *	50,619,630	.0000746	0.0746
DIP – Farmland	1 *	14,080	.0000746	0.0746
TOTAL DIP REQUISITION	22,009	295,026,400		

* Amounts may be different than requisitions because of assessment changes and successful appeals in 2022.

2. The minimum amount payable per parcel as property tax for general municipal purposes shall be \$100 for every parcel.
3. 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 th day of May, AD **2023**.

READ A **SECOND TIME** IN COUNCIL THIS th day of May, AD **2023**.

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS** th day of May, AD **2023**.

Lorne Halisky, Reeve

S E A L

Gene Sobolewski,
Chief Administrative Officer