



**BYLAW # 3-2026
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 2026 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 5, 2026; and

WHEREAS it is estimated that total revenue from all sources for municipal requirements as set out in the 2026 budget for the Town of Smoky Lake total: \$ 4,805,550 and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at: \$ 3,593,211 and the balance of: \$ 1,212,339 is to be raised by municipal taxation - (General, Recreation, & Policing Services)

WHEREAS the requisitions are:

WHEREAS

Alberta School Foundation (ASFF)		
Residential & Farmland equals	\$	237,800.66
Non-Residential equals	\$	92,195.44
Machinery & Equipment equals	\$	-
Total	\$	329,996.10

WHEREAS

Lakeland RC Separate School Board (RCSSD)		
Residential & Farmland equals	\$	2,573.61
Non-Residential equals	\$	28.15
Machinery & Equipment equals	\$	-
Total	\$	2,601.76

WHEREAS

Smoky Lake Foundation equals	\$	75,442.00
Total	\$	75,442.00

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 \$600.00 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:

	Assessment
Residential	89,301,230
Vacant Residential	995,300
Farmland	94,500
Farm buildings (was vacant farmland)	0
Non-Residential	24,513,390
Machinery & equipment	38,500
Total	114,942,920

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

Municipal Levy (General/Recreation/Policing)	Assessment	Tax Rate	Tax Levy
Improved Residential	89,301,230	8.88544 \$	793,480.81
Vacant Residential	995,300	8.88544 \$	8,843.68
Grant in Lieu Residential	0	8.88544 \$	-
Farmland	94,500	24.47071 \$	2,312.48
Farm buildings (was vacant farmland)	0	24.47071 \$	-
Non- Residential	18,239,440	16.60572 \$	302,879.05
Grant in Lieu Non Residential	1,496,800	16.60572 \$	24,855.44
General Municipal Tax Only	1,354,850	16.60572 \$	22,498.26
Linear	3,422,300	16.60572 \$	56,829.76
Machinery & Equipment	38,500	16.60572 \$	639.32
Total	114,942,920		\$ 1,212,338.81

Requisitions

Education			
Residential & Farmland	90,391,030	2.65927 \$	240,374.27
Non-Residential	23,158,540	3.98227 \$	92,223.59
Education	113,549,570		\$ 332,597.86
Senior Foundation	113,588,070	0.66417 \$	75,442.00
Senior Foundation	113,588,070		\$ 75,442.00

TAX RATE SUMMARY

DIP Provincial	3,445,540	0.072800 \$	250.84
Improved Residential	89,301,230	12.20888 \$	1,090,268.37
Vacant Residential	995,300	12.20888 \$	12,151.50
Farmland	94,500	27.79415 \$	2,626.55
Farm Buildings	0	27.79415 \$	-
Non-Residential	23,158,540	21.25216 \$	492,169.09
General Municipal Tax Only	1,354,850	16.60572 \$	22,498.26
Machinery & Equipment	38,500	17.26989 \$	664.89
TOTAL			\$ 1,620,629.50

The following 2026 Tax Rates be established:

TAX RATES

8.88544
0.66417
2.65927

12.20888

RESIDENTIAL LAND AND IMPROVEMENTS

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

TOTAL

FARMLAND & FARM BUILDINGS

24.47071
0.66417
2.65927

27.79415

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

TOTAL

NON-RESIDENTIAL LAND AND IMPROVEMENTS

16.60572
0.66417
3.98227

21.25216

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

TOTAL

MACHINERY AND EQUIPMENT

16.60572
0.66417

17.26989

Municipal (General/Recreation/Policing)
Smoky Lake Foundation

TOTAL

GENERAL MUNICIPAL TAX ONLY

16.60572

16.60572

Municipal (General/Recreation/Policing)

TOTAL

READ A FIRST TIME AND PASSED THIS 5th DAY OF May, 2026.

Original Signed
Marianne Prockiwi-Zarusky
Mayor

Original Signed
Rod Hawken
Interim Chief Administrative Officer

READ A SECOND TIME AND PASSED THIS 5th DAY OF May, 2026.

Original Signed
Marianne Prockiwi-Zarusky
Mayor

Original Signed
Rod Hawken
Interim Chief Administrative Officer

READ A THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT,
THIS 5th DAY OF May, 2026.

Original Signed
Marianne Prockiwi-Zarusky
Mayor

Original Signed
Rod Hawken
Interim Chief Administrative Officer