



**BYLAW #11-2025  
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 2025 TAXATION YEAR.**

<b>WHEREAS</b>	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 12, 2025; and		
<b>WHEREAS</b>	it is estimated that total revenue from all sources for municipal requirements as set out in the 2025 budget for the Town of Smoky Lake total:		
		\$	4,369,755
	and		
<b>WHEREAS</b>	the estimated municipal revenues and transfers from all sources other than taxation is estimated at:		
		\$	3,252,148
	and the balance of:		
		\$	1,117,607
	is to be raised by municipal taxation - (General, Recreation, & Policing Services)		
<b>WHEREAS</b>	the requisitions are:		
<b>WHEREAS</b>	<b>Alberta School Foundation (ASFF)</b>		
	Residential & Farmland equals	\$	220,675.46
	Non-Residential equals	\$	84,682.29
	Machinery & Equipment equals	\$	-
	<b>Total</b>	<b>\$</b>	<b>305,357.75</b>
<b>WHEREAS</b>	<b>Lakeland RC Separate School Board (RCSSD)</b>		
	Residential & Farmland equals	\$	2,481.85
	Non-Residential equals	\$	25.82
	Machinery & Equipment equals	\$	-
	<b>Total</b>	<b>\$</b>	<b>2,507.67</b>
<b>WHEREAS</b>	<b>Smoky Lake Foundation equals</b>		
		\$	71,055.00
	<b>Total</b>	<b>\$</b>	<b>71,055.00</b>
<b>WHEREAS</b>	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		
<b>WHEREAS</b>	the Council of the Town of Smoky Lake has determined that a minimum municipal tax of \$800.00 per property; and		
<b>WHEREAS</b>	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:

	<b>Assessment</b>
Residential	81,190,380
Vacant Residential	1,250,800
Farmland	94,500
Farm buildings (was vacant farmland)	0
Non-Residential	23,017,930
Machinery & equipment	37,300
<b>Total</b>	<b>105,590,910</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:

**Total Municipal Levy**

<b>Municipal Levy (General/Recreation/Policing)</b>	<b>Assessment</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
Improved Residential	81,190,380	8.88468 \$	721,350.63
Vacant Residential	1,250,800	8.88468 \$	11,112.96
Grant in Lieu Residential	0	8.88468 \$	-
Farmland	94,500	24.46995 \$	2,312.41
Farm buildings (was vacant farmland)	0	24.46995 \$	-
Non- Residential	16,832,170	16.60496 \$	279,497.53
Grant in Lieu Non Residential	1,470,100	16.60496 \$	24,410.95
General Municipal Tax Only	1,335,960	16.60496 \$	22,183.56
Linear	3,379,700	16.60496 \$	56,119.79
Machinery & Equipment	37,300	16.60496 \$	619.37
<b>Total</b>	<b>105,590,910</b>		<b>\$ 1,117,607.19</b>

**Requisitions****Education**

Residential & Farmland	82,535,680	2.70377 \$	223,157.31
Non-Residential	21,681,970	3.90685 \$	84,708.11
<b>Education</b>	<b>104,217,650</b>		<b>\$ 307,865.42</b>
Senior Foundation	104,254,950	0.68155 \$	71,055.00
<b>Senior Foundation</b>	<b>104,254,950</b>		<b>\$ 71,055.00</b>

**TAX RATE SUMMARY**

DIP Provincial	3,402,690	0.070100 \$	238.53
Improved Residential	81,190,380	12.27000 \$	996,205.89
Vacant Residential	1,250,800	12.27000 \$	15,347.31
Farmland	94,500	27.85527 \$	2,632.32
Farm Buildings	0	27.85527 \$	-
Non-Residential	21,681,970	21.19336 \$	459,513.73
General Municipal Tax Only	1,335,960	16.60496 \$	22,183.56
Machinery & Equipment	37,300	17.28651 \$	644.79
<b>TOTAL</b>			<b>\$ 1,496,766.14</b>

**The following 2025 Tax Rates be established:**

**TAX RATES**

8.88468  
0.68155  
2.70377  

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**12.27000**

**RESIDENTIAL LAND AND IMPROVEMENTS**

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

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**TOTAL**

**FARMLAND & FARM BUILDINGS**

24.46995  
0.68155  
2.70377  

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**27.85527**

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

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**TOTAL**

**NON-RESIDENTIAL LAND AND IMPROVEMENTS**

16.60496  
0.68155  
3.90685  

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**21.19336**

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

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**TOTAL**

**MACHINERY AND EQUIPMENT**

16.60496  
0.68155  

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**17.28651**

Municipal (General/Recreation/Policing)  
Smoky Lake Foundation  

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**TOTAL**

**GENERAL MUNICIPAL TAX ONLY**

16.60496  

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**16.60496**

Municipal (General/Recreation/Policing)  

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**TOTAL**

READ A FIRST TIME AND PASSED THIS 12th DAY OF May, 2025.

Original Signed

Amy Cherniwchan  
Mayor

Original Signed

Crystal Bryks  
Interim Chief Administrative Officer

READ A SECOND TIME AND PASSED THIS 12th DAY OF May, 2025.

Original Signed

Amy Cherniwchan  
Mayor

Original Signed

Crystal Bryks  
Interim Chief Administrative Officer

READ A THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT,  
THIS 12th DAY OF May, 2025.

Original Signed

Amy Cherniwchan  
Mayor

Original Signed

Crystal Bryks  
Interim Chief Administrative Officer