



**THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH
BY-LAW 1085**

A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH, IN THE NORTHWEST TERRITORIES, TO PROVIDE FOR THE ESTABLISHMENT OF A MUNICIPAL AND EDUCATION MILL RATE, PASSED PURSUANT TO SECTION 76 OF THE PROPERTY ASSESSMENT AND TAXATION ACT, BEING CHAPTER P-10, OF THE REVISED STATUTES OF THE NORTHWEST TERRITORIES 1988.

WHEREAS, the Council of the Municipal Corporation of the Town of Fort Smith, in the Northwest Territories, deems it to be in the public interest and is required by the provision of the Property Assessment and Taxation Act to establish Mill Rates for Municipal and School purposes; and

NOW THEREFORE, the Council of the Town of Fort Smith, at a duly assembled meeting enacts as follows:

1. That this bylaw may be cited as the “2026 Mill Rate Bylaw”;
2. That assessed property in the Town of Fort Smith, liable to taxation and in respect of which grants-in-lieu of taxes may be paid, shall be liable for taxation and grants-in-lieu of taxes as follows:

a) Residential Developed.....	11.04
b) Residential Non-Developed.....	16.47
c) Commercial Developed.....	25.13
d) Commercial Non-Developed.....	28.87
e) Industrial Developed.....	27.24
f) Industrial Non-Developed.....	26.96
g) Institutional Developed.....	37.29
h) Institutional Non-Developed.....	44.93
i) Recreational.....	15.23
j) Telecommunications.....	39.44
k) Country Residential Developed.....	10.79
l) Country Residential Non-developed.....	12.84

3. That the rate of taxation to be applied to lands and improvements liable to taxation, or in respect of which grants-in-lieu may be paid, for school purposes shall be as follows for the year 2026.

a) School Levy.....	2.22
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READ A FIRST TIME THIS 21ST DAY OF MAY, 2026, A.D.

READ A SECOND TIME THIS 21ST DAY OF MAY, 2026, A.D.

READ A THIRD TIME THIS 21ST 0DAY OF MAY, 2026, A.D.



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MAYOR


SENIOR ADMINISTRATIVE OFFICER

I hereby certify that this bylaw has been made in accordance with the requirements of the *Cities, Towns and Villages Act* and the bylaws of the Municipal Corporation of the Town of Fort Smith.




SENIOR ADMINISTRATIVE OFFICER