

VILLAGE OF EMPRESS
2022 PROPERTY TAX BYLAW
BYLAW 2022-04

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE VILLAGE OF EMPRESS FOR THE 2022 TAXATION YEAR.

WHEREAS, the Village of Empress has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Council meeting held on December 15, 2021; and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$416,994; and

WHEREAS, the estimated municipal expenses (excluding non-cash and requisition items) set out in the annual budget for the Village of Empress of 2022 total \$480,928; and

WHEREAS, the estimated amount transferred from restricted surplus accounts for operations is \$0; and

WHEREAS, the estimated amount transferred to unrestricted and restricted surplus accounts for future financial plans to be raised by municipal taxation is \$107,686; and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by municipal taxation is \$0;

THEREFORE the total amount to be raised by general municipal taxation is \$171,620; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund		
	Residential & Farmland	\$17,951
	Non-residential	\$4,749
Total Alberta School Foundation Fund		\$22,700
Acadia Foundation Seniors Housing		\$3,748

WHEREAS, the Council is authorized to sub-classify assessed property, and to establish different tax rates of taxation in respect to each sub-class of property subject to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all taxable property in the Village of Empress as shown on the assessment roll is:

Residential & Farmland	\$6,872,690
Commercial & Industrial	\$960,590
Grants in Lieu	\$300,000
Grants in Lieu (Muni only)	\$189,330
Electric, Power & Pipeline	\$245,150
Total Taxable Assessment	\$8,567,760

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Village of Empress, in the Province of Alberta, duly assembled, enacts as follows:

1. That the Chief Administrative Office is hereby authorized to levy the following rate of taxation on the assessed value of all property as shown on the assessment role of the Village of Empress.

	Tax Levy	Assessment	Tax Rate per \$1,000
Municipal			
Residential & Farmland	\$123,983	\$6,872,690	18.04
Non-Residential	\$31,138	\$1,695,070	18.37
Minimum tax	\$16,498		
Total	\$171,620	\$8,567,760	
Alberta School Foundation Fund			
Residential & Farmland	\$17,951	\$6,872,690	2.612
Non-Residential	\$4,749	\$1,505,740	3.154
Total	\$22,700	\$8,378,430	
Acadia Foundation Seniors	\$3,753	\$8,567,760	0.438
Total Tax Levy	\$198,073		

2. Minimum Tax For General Municipal Purposes

- 2.1. The minimum amount payable per parcel as property tax for general municipal purposes shall be \$220.

3. Effective Date

This bylaw shall take effect on the date of the third and final reading and has been signed in accordance the *Municipal Government Act*.

READ a First time this 23rd day of June 2022.

READ a Second time this 23rd day of June 2022.

MOTION to allow for Third and final reading passed unanimously by Council this 23rd day of June 2022.

READ a Third time in Council and passed this 23rd day of June 2022.

Harold Johnsrude

Official Administrator

Kelly Tucker

ICAO