

Village of Empress



**PROPERTY TAX
BYLAW NO. 2023-01**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST
ASSESSABLE PROPERTY WITHIN THE VILLAGE OF EMPRESS FOR THE 2023
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 April 19th, 2023; and

WHEREAS the estimated municipal revenues from all sources other than property taxation total \$405,603; and

WHEREAS the estimated municipal expenses (excluding non-cash and requisition items) set out in the annual 2023 budget for the Village of Empress of 2023 total \$577,198; 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 \$18,405; 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 \$190,000; and

WHEREAS the requisitions are:

Alberta School Foundation Fund		
	Residential & Farmland	\$17,558
	Non-residential	\$5,563
Total Alberta School Foundation Fund		\$23,121
Acadia Foundation Seniors Housing		\$4,019

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	\$6,957,250
Commercial & Industrial	\$1,068,820
Grants in Lieu	\$345,490
Grants in Lieu (Muni only)	\$207,650
Electric, Power & Pipeline	\$366,140
Total Taxable Assessment	\$8,945,350

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 in the assessment roll of the Village of Empress.

	Tax Levy	Assessment	Tax Rate per \$1,000
Municipal (General)			
Residential & Farmland	\$128,709	\$6,957,250	18.50
Non-Residential	\$36,780	\$1,988,100	18.50
Minimum tax	\$24,511		
Total	\$190,000	\$8,945,350	
Alberta School Foundation Fund			
Residential & Farmland	\$17,558	\$6,957,250	2.524
Non-Residential	\$5,563	\$1,780,450	3.125
Total	\$23,121	\$8,737,700	
Acadia Foundation Seniors	\$4,019	\$8,945,350	0.45
Total Tax Levy	\$217,140		

2. Minimum Tax for General Municipal Purposes

- 2.1. The minimum amount payable per parcel as property tax for general municipal purposes shall be \$300.

3. Effective Date

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

READ a First time this 19th day of April 2023.

READ a Second time this 19th day of April 2023.

GIVEN unanimous consent to proceed to 3rd reading this 19th day of April 2023.

READ a Third and FINAL time this 19th day of April 2023.

Signed this 19th day of April 2023.

The Village of Empress
The Province of Alberta, Canada



Chief Elected Official

Chief Administrative Officer