



**Municipal Government Act RSA 2000 Chapter M-26
Part 10 Division 2 Property Tax**

**BYLAW OF THE VILLAGE OF EMPRESS, IN THE PROVINCE OF ALBERTA, TO
AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL PURPOSES
FOR THE YEAR 2025.**

WHEREAS the total requirements of the Village of Empress in the Province of Alberta as shown in the budget estimates are as follows:

| | |
|--|----------------------|
| Municipal General | 252,122.33 |
| Minimum Municipal (Top-up) | 42,670.67 |
| Acadia Foundation Seniors Requisition | 3,876.00 |
| ASFF Residential School Requisition | 19,581.00 |
| ASFF Non-Residential School Requisition | <u>6,571.00</u> |
| | 26,152.00 |
| Designated Industrial Property Tax Requisition | <u>20.93</u> |
| Total: | \$ 225,425.52 |

WHEREAS the total assessment of land, buildings and improvements amounts to:

| Assessment Description | Total |
|---------------------------------------|---------------------|
| FARM | 15,050 |
| RESIDENTIAL (VACANT) | 618,720 |
| RESIDENTIAL (IMPROVED) | 7,251,180 |
| NON-RESIDENTIAL (VACANT COMMERCIAL) | 57,060 |
| NON-RESIDENTIAL (IMPROVED COMMERCIAL) | 707,290 |
| NON-RESIDENTIAL (IMPROVED INDUSTRIAL) | 300,100 |
| GRANTS-IN-LIEU (FEDERAL) | 51,460 |
| GRANTS-IN-LIEU (PROVINCIAL) | 289,270 |
| GRANTS-IN-LIEU (GIPOT) | 206,620 |
| Sub: | 9,496,750 |
| EXEMPT | 3,796,150 |
| Sub: | 13,292,900 |
| NON-RESIDENTIAL (LINEAR) | 306,520 |
| Total: | \$13,599,420 |



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WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Village of Empress for 2024 total \$1,242,959.92; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$1,046,635.92 and \$23,725.99 from “Minimum Municipal Tax” and the balance of \$172,598.01 is to be raised by general municipal taxation; and

WHEREAS, the rates hereinafter set out are deemed necessary to provide the amounts required for municipal school and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid;

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* RSA 2000 Chapter M-26 Part 10 Division 2; and

1. The Municipal Administrator is hereby authorized and required to levy the following rates of taxation on the assessed value of all land, buildings and improvements as shown on the assessment and tax roll:

| | <u>TAX LEVY</u> | <u>ASSESSMENT</u> | <u>TAX RATE (in mills)</u> |
|--------------------------------------|---------------------|--------------------|----------------------------|
| General Municipal | | | |
| Residential/Farm | 209,331.89 | 7,884,950 | 26.54828470 |
| Non-residential | 28,259.23 | 1,064,450 | 26.54828470 |
| Grant-In-Lieu (Provincial & Federal) | 9,045.80 | 340,730 | 26.54828470 |
| Grant-In-Lieu (GIPOT) | 5,485.41 | 206,620 | 26.54828470 |
| TOTAL | \$252,122.33 | \$9,496,750 | |

| | <u>TAX LEVY</u> | <u>ASSESSMENT</u> | <u>TAX RATE (in mills)</u> |
|---|--------------------|--------------------|----------------------------|
| Alberta School Foundation Fund | | | |
| Residential/Farm | 19,581.00 | 7,884,950 | 2.4833 |
| Non-residential/Grant-In-Lieu (Provincial & Federal) | 6,571.00 | 1,405,180 | 4.6762 |
| TOTAL | \$26,152.00 | \$9,290,130 | |



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| | <u>TAX LEVY</u> | <u>ASSESSMENT</u> | <u>TAX RATE (in mills)</u> |
|--------------------------------------|-------------------|--------------------|----------------------------|
| Acadia Senior Foundation | | | |
| Residential/Farm | 3,397.62 | 7,884,950 | 0.4309 |
| Non-residential | 458.67 | 1,064,450 | 0.4309 |
| Grant-In-Lieu (Provincial & Federal) | 146.82 | 340,730 | 0.4309 |
| TOTAL | \$3,876.00 | \$9,290,130 | |

| | <u>TAX LEVY</u> | <u>ASSESSMENT</u> | <u>TAX RATE (in mills)</u> |
|---------------------------------------|-----------------|-------------------|----------------------------|
| Designated Industrial Property | | | |
| Non-Residential (Linear) | 20.93 | 306,520 | 0.0765 |
| TOTAL | \$20.93 | \$306,520 | |

2. The minimum amount payable as property tax for general municipal purposes shall be:

| Assessment Description | Tax Rate | Top-up Total |
|---------------------------------------|---------------|------------------|
| FARM | \$625 | 0 |
| RESIDENTIAL (VACANT) | \$625 | 36,340.54 |
| RESIDENTIAL (IMPROVED) | \$625 | 2,224.48 |
| NON-RESIDENTIAL (VACANT COMMERCIAL) | \$625 | 3,091.66 |
| NON-RESIDENTIAL (IMPROVED COMMERCIAL) | \$625 | 1013.99 |
| NON-RESIDENTIAL (IMPROVED INDUSTRIAL) | n/a | 0 |
| NON-RESIDENTIAL (LINEAR) | n/a | 0 |
| GRANTS-IN-LIEU (FEDERAL) | n/a | 0 |
| GRANTS-IN-LIEU (PROVINCIAL) | n/a | 0 |
| GRANTS-IN-LIEU (GIPOT) | n/a | 0 |
| | | |
| | Total: | 42,670.67 |



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3. THAT this BYLAW shall come into force and effective for 2025 taxation on the date of the third and final reading.

Read a first time on this 16th day of April 2025.

Read a second time on this 16th day of April 2025

Unanimous Consent to proceed to third reading on this 16th day of April 2025.

Read a third and final time on this 16th day of April 2025.

Signed this 16th day of April 2025.

Mayor, Dawna Martin

Chief Administrative Officer, Jerry Gautreau