



**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 2025 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