



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 2026.**

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	257,971.53
Minimum Municipal (Top-up)	52,052.00
Acadia Foundation Seniors Requisition	3,454.00
ASFF Residential School Requisition	22,362.76
ASFF Non-Residential School Requisition	<u>7,111.89</u>
	29,474.65
Designated Industrial Property Tax Requisition	<u>21.76</u>
Total:	\$ 342,973.94

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

Assessment Description	Total
FARM	15,050
RESIDENTIAL (VACANT)	600,520
RESIDENTIAL (IMPROVED)	8,159,820
NON-RESIDENTIAL (VACANT COMMERCIAL)	60,070
NON-RESIDENTIAL (IMPROVED COMMERCIAL)	970,670
NON-RESIDENTIAL (VACANT INDUSTRIAL)	41,290
NON-RESIDENTIAL (IMPROVED INDUSTRIAL)	314,830
GRANTS-IN-LIEU (FEDERAL)	57,590
GRANTS-IN-LIEU (GIPOT)	211,780
Sub:	10,431,620
EXEMPT	3,594,400
Sub:	14,026,020
NON-RESIDENTIAL (LINEAR)	298,870
Total:	\$ 14,324,890



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WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Village of Empress for 2026 total \$1,282,840; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$637,977 and \$52,052 from “Minimum Municipal Tax” and the balance of \$342,973.94 is to be raised through 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	217,013.39	8,775,390	24.73
Non-residential	34,296.65	1,386,860	24.73
Grant-In-Lieu (Federal only)	1,424.20	57,590	24.73
Grant-In-Lieu (GIPOT)	5,237.29	211,780	24.73
TOTAL	\$257,971.53	\$10,431,620	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Alberta School Foundation Fund			
Residential & Farm	22,362.76	7,874,210	2.84
Non-residential	7,111.89	1,705,490	4.17
TOTAL	\$29,474.65	\$9,579,700	



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	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Acadia Senior Foundation			
Residential/Farm	2966.00	8,775,390	0.3380
Non-residential	469.00	1,386,860	0.3380
Grant-In-Lieu (Federal only)	19.00	57,590	0.3380
TOTAL	\$3,454.00	\$10,219,840	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Designated Industrial Property			
Non-Residential (Linear)	21.76	298,870	0.0728
TOTAL	\$21.76	\$298,870	

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	40,749
RESIDENTIAL (IMPROVED)	\$625	6,744
NON-RESIDENTIAL (VACANT COMMERCIAL)	\$625	3,495
NON-RESIDENTIAL (IMPROVED COMMERCIAL)	\$625	1,064
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:	52,052



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3. THAT this BYLAW shall come into force and effective for 2026 taxation on the date of the third and final reading.

Read a first time on this 15th day of April 2026.

Read a second time on this 15th day of April 2026.

Unanimous Consent to proceed to third reading on this 15th day of April 2026.

Read a third and final time on this 15th day of April 2026.

Signed this 15th day of April 2026.

Mayor, Dawna Martin

Chief Administrative Officer, Jerry Gautreau