

**VILLAGE OF EMPRESS**  
In the Province of Alberta

**BY-LAW No.3-2018**

**A BY-LAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED  
AGAINST PROPERTY WITHIN THE VILLAGE OF EMPRESS FOR THE 2018  
TAXATION YEAR**

**WHEREAS** the Village of Empress has prepared and adopted detailed estimates of municipal revenues and expenditures as required; at the Council meeting held on March 26, 2018; and

**WHEREAS** the estimated municipal expenditures, and transfers set out in the budget for the Village of Empress for 2017 a total of **\$667,117.40**; and

**WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation is estimated at **\$482,252.83**, and the amount of **\$184,864.08** is to be raised by general municipal taxation; and

**WHEREAS** the requisitions are:

Alberta School Foundation Fund	
- residential	\$ 16,276.91
- non residential	\$ 5,016.09
-Acadia Foundation	\$ 4,510.00
-DI Property Tax	\$ 8.56

**WHEREAS** the Council of the Village of Empress is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

**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, Chapter M26.1, Revised Statutes of Alberta, 2000: and

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

<u>Classification</u>	<u>Assessment</u>
Residential	\$ 6,346,560
Non-Residential	\$ 1,319,720.

**TOTAL TAXABLE ASSESSMENT FOR 2018 is \$7,666,280.**

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

- That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Village of Empress:

**General Municipal**

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential	\$ 101,430.21	\$ 6,346,560	0.01598192
Non-Residential	\$ 28,252.30	\$ 1,319,720	0.02140780
<b>TOTAL</b>	<b>\$ 129,682.51</b>	<b>\$ 7,666,280</b>	

**Alberta School Foundation Fund**

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Residential	\$ 16,276.91	\$ 6,346,560	0.00256468
Non-Residential	\$ 5,016.09	\$ 1,319,720	0.00380087
<b>TOTAL</b>	<b>\$21,293.00</b>	<b>\$ 7,666,280</b>	

**Acadia Foundation**

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
All Assessed Property	\$ 4,510.00	\$ 7,666,280	0.00060817

**Municipal Assessment**

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
D.I. Property	\$ 8.56	\$ 250,590	0.00003417

- The remaining Municipal taxes will be collected pursuant to Part 10, Division 2 of the Municipal Government Act a minimum amount payable as property tax shall be applied as follows:

**Minimum Levy Amount**

Residential improvements and land at or over an assessed value of \$20,947.27 and up to an assessed value of \$48,313.29	\$ 925.43
Residential improvements, land and farmland Between the assessed value of \$10473.64 and \$20,947.26	\$ 401.24
Residential vacant land & or with outbuildings Assessed value below \$10,473.63	\$ 200.62
Residential vacant land & farmland	\$ 200.62

Non-residential improvements and land at  
or over an assessed value of \$12,744.64  
and up to an assessed value of \$29,394.87 \$ 785.07

Non-residential improvements and land  
Between the assessed value of \$9,496.89 and \$12,744.63 \$ 340.38

Non-Residential vacant land & or with outbuildings  
Assessed value below \$9,496.88 \$ 253.64

Non-residential vacant properties \$ 253.64

Bylaw 1-2017 is hereby repealed.

3. That this by-law shall take effect on the date of the third and final reading.

Read a First time this 17th day of April, 2018.

Read a Second time this 17th day of April, 2018.

Presented for third and final reading this 17th day of April, 2018.

Read a Third time and passed this 17th day of April, 2018.

  
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Mayor

  
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CAO