

**THE CITY OF EDMONTON****BYLAW 16806****2014 CITY OF EDMONTON BELVEDERE COMMUNITY REVITALIZATION LEVY
RATE AND SUPPLEMENTARY LEVY RATE BYLAW**

Whereas, section 3 of the City of Edmonton Belvedere Community Revitalization Levy Regulation AR 57/2010 (the “Regulation”) established a community revitalization area known as the “Belvedere Community Revitalization Levy Area”;

And Whereas section 381.2 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the “Act”), authorizes a council to pass a bylaw to impose a levy in respect of the incremental assessed value of property in a community revitalization levy area to raise revenue to be used toward the payment of infrastructure and other costs associated with the redevelopment of property in the community revitalization levy area;

And Whereas City Council passed Bylaw 15932 to authorize the imposition of a community revitalization levy in the Belvedere Community Revitalization Levy Area and which bylaw was approved by the Lieutenant Governor in Council on July 11, 2012;

And Whereas pursuant to Section 10 of AR 57/2010 City Council is required to pass a community revitalization levy rate bylaw annually;

And Whereas the estimated revenues to be raised through the Belvedere Community Revitalization Levy to be applied towards the payment of infrastructure and other costs associated with the development of property within the Belvedere Community Revitalization Levy area for the year 2014 are \$468,931.

And Whereas City Council is required each year to impose on the incremental assessed value of property within the Belvedere Community Revitalization Levy Area, community revitalization levy rates that are equal to or greater than the tax rates established annually for the corresponding property tax bylaw for each assessment class or sub-class of property referred to in section 297 of the Act;

And Whereas, section 369 of the Act provides that City Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

- PURPOSE** 1 The purpose of this bylaw is to authorize the levying of a community revitalization levy rate upon all taxable property within the boundaries of the Belvedere Community Revitalization Levy Area shown on the assessment and tax roll and a supplementary community revitalization levy rate in respect for which supplementary assessments have been made.
- DEFINITIONS** 2 In this bylaw, unless the context otherwise requires:
- (a) **“Act”** means the *Municipal Government Act*, R.S.A. 2000, c. M-26;
 - (b) **“Assessment Roll”** means assessment roll as defined in section 303 of the Act;
 - (c) **“Community Revitalization Assessment Roll”** means the Community Revitalization Assessment Roll as defined in section 8 of the Regulation and is a continuation of the Assessment Roll;
 - (d) **“Community Revitalization Levy Rate”** means the rate imposed under a community revitalization levy bylaw for the applicable assessment class or sub-class of property;
 - (e) **“Community Revitalization Levy Roll”** means Community Revitalization Levy Roll as defined in section 9 of the Regulation and is a continuation of the Property Tax Roll;
 - (f) **“Co-operative Housing Project”** shall mean a co-operative housing project that is:
 - (i) incorporated under the *Cooperatives Act*, S.A. 2001, c. C-28.1; or;
 - (ii) comprised exclusively of the members that are either:
 - (A) members as defined by sections 1(1)(f) and 1(1)(ee) of the *Cooperatives Act*; or
 - (B) the City of Edmonton; or
 - (C) any combination of the above categories of A and B; and
 - (D) includes property owned by a non-profit

housing society incorporated under the *Societies Act*, R.S.A. 2000, c. S-14, and occupied by tenants.

- (g) **“Council”** means the Council of the City of Edmonton;
- (h) **“Incremental Assessed Value”** means Incremental Assessed Value as defined in section 381.1(a) of the Act;
- (i) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (j) **“Manufactured Home Community”** means manufactured home community as defined as section 284(1)(n) of the Act;
- (k) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (l) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (m) **“Other Residential”** includes:
 - (i) four or more self-contained dwelling units used for residential purposes;
 - (ii) vacant land designated by zoning or in a neighbourhood areas structure plan for other residential development.
- (n) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (o) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;
- (p) **“Residential”** includes:
 - (i) three or less self-contained dwelling units together with any other building located on the site that is ancillary to the dwelling units, used for residential purposes;
 - (ii) a self-contained dwelling unit and parking unit, if any, established under the same condominium plan;
 - (iii) land and improvements forming the site of a Co-operative Housing Project comprised of detached or

attached self-contained dwelling units used for residential purposes, together with any other buildings located on the site and the use of which is ancillary to the use of the said dwelling units;

- (iv) a Mobile Home or Manufactured Home located on a site in a mobile home park or Manufactured Home Community, and any other improvements located on the site owned and occupied by the person occupying the Mobile Home or Manufactured Home;
- (v) vacant residential property.
- (q) **“Supplementary Assessment”** means an assessment made pursuant to section 314 of the Act;
- (r) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (s) **“Supplementary Property Tax Roll”** means a supplementary property tax roll as defined by section 369 of the Act.

**RULES FOR
INTERPRETATION**

- 3 The marginal notes and headings in this bylaw are for reference purposes only.

PART II - ASSESSMENT CLASSES AND TAX RATES

**ASSESSMENT
CLASSES AND SUB-
CLASSES**

- 4 For the purpose of the 2014 City of Edmonton Belvedere Community Revitalization Levy Rate Bylaw, all assessed property within the boundary of the Belvedere Community Revitalization Levy Area is hereby divided into one of the following assessment classes and subclasses:
 - (a) Residential Assessment Class Property:
 - (i) Residential;
 - (ii) Other Residential
 - (b) Non-Residential Property;
 - (c) Farmland;

(d) Machinery and Equipment

**LEVY OF
COMMUNITY
REVITALIZATION
LEVY RATES**

- 5 The Chief Administrative Officer is hereby authorized to levy the rates set out in Schedule "A" against the incremental assessed value of all taxable property within the Belvedere Community Revitalization Levy Area as shown on the Community Revitalization Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.

PART III - COMMUNITY REVITALIZATION LEVY ROLL AND PROPERTY TAX NOTICES**COMMUNITY
REVITALIZATION
LEVY ROLL**

- 6 A Community Revitalization Levy Roll shall be prepared in accordance with section 9 of the Regulation,

**PROPERTY TAX
NOTICES**

- 7 (1) Property tax notices shall be prepared in accordance with section 333 of the Act for all taxable property shown on the Community Revitalization Assessment Roll.
- (2) Property tax notices shall be sent in accordance with section 333 and 335 of the Act to the taxpayers.

**PAYMENT
DEADLINE**

- 8 The taxes imposed, assessed and collected by the community revitalization levy rates for the Belvedere Community Revitalization Levy Area are due and payable to the City of Edmonton on June 30, 2014.

PART IV - SUPPLEMENTARY COMMUNITY REVITALIZATION LEVY RATES**SUPPLEMENTARY
COMMUNITY
REVITALIZATION
LEVY RATES**

- 9 The supplementary community revitalization levy rates for 2014 are the same as the community revitalization levy rates set out in Schedule "A".

**SUPPLEMENTARY
PROPERTY TAX
ROLL**

- 10 A supplementary property tax roll shall be prepared in accordance with section 369 of the Act.

**SUPPLEMENTARY
PROPERTY TAX
NOTICES**

- 11 (1) Supplementary property tax notices shall be prepared in accordance with section 369 of the Act for all taxable property shown on the supplementary property tax roll.
- (2) Supplementary property tax notices shall be sent in accordance with section 369 of the Act to the persons liable to pay the taxes.

PART V - GENERAL

**NUMBER AND
GENDER
REFERENCES**

12 All references in this bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

REPEALS

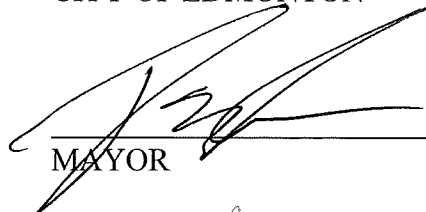
13 Bylaw 16806 is repealed on May 1, 2024.

EFFECTIVE DATE

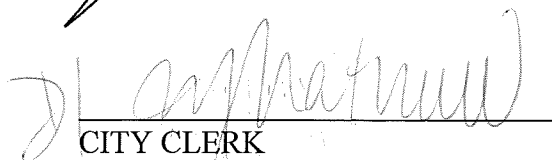
14 This bylaw takes effect after third reading and signatures have been completed.

READ a first time this	29th	day of	April	2014;
READ a second time this	29th	day of	April	2014;
READ a third time this	29th	day of	April	2014;
SIGNED AND PASSED this	29th	day of	April	2014.

CITY OF EDMONTON



MAYOR



CITY CLERK

**BYLAW 16806
SCHEDULE A**

2014 City of Edmonton Belvedere Community Revitalization Levy Rates

Assessment Class	Municipal Equivalent			Exempt Incremental Assessment
	Total Taxable Incremental Assessment	Levy Rate	Municipal Equivalent	
Residential	12,790,240	0.0055383	70,836	463,500
Farmland	0	0.0055383	0	0
Other Residential	15,251,985	0.0063691	97,141	5,223,000
Non-Residential	14,385,775	0.0147009	211,484	15,662,500
Machinery and Equipment**	0	0.0147009	0	0
Totals	42,428,000		379,461	21,349,000

**Exempt by City Bylaw

Assessment Class	Education Equivalent			Exempt Incremental Assessment
	Total Taxable Incremental Assessment	Levy Rate	Education Equivalent	
Residential	12,790,240	0.0024746	31,651	463,500
Farmland	0	0.0024746	0	0
Other Residential	4,197,985	0.0024746	10,388	16,277,000
Non-Residential	14,385,775	0.0032971	47,431	15,662,500
Machinery and Equipment	0	0	0	0
Totals	31,374,000		89,470	32,403,000