



**THE CITY OF EDMONTON**

**BYLAW 17103**

**2015 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW**

**Whereas**, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (the “Act”), City Council must pass a property tax bylaw annually authorizing the Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers set out in the budget of the municipality, and the requisitions;

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;

And Whereas, the City is required to levy a tax to pay the requisition from the Province for the Alberta School Foundation Fund under section 168 of the *School Act*, R.S.A. 2000, c.S-3 and the requisition by the Edmonton Catholic Separate School District No. 7;

Edmonton City Council enacts:

**PART I - PURPOSE, DEFINITIONS AND INTERPRETATION**

- PURPOSE** 1 The purpose of this bylaw is to authorize the levying of a tax upon all taxable property shown on the assessment and tax roll and a supplementary property tax 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) “**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.
- (d) **“Farmland”** means the farmland property as defined in section 297(4)(a) of the Act;
- (e) **“Machinery and Equipment”** means the machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
- (f) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (g) **“Manufactured Home Community”** means manufactured home community as defined in section 284(1)(n) of the Act;
- (h) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (i) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (j) **“Other Residential”** means a sub-class of property classified as Class 1 – residential, as set out in section 297 of the Municipal Government Act, which includes property, or a portion of property that contains
- (i) four or more self-contained dwelling units which are used or intended to be used for permanent living accommodations, together with any other buildings or amenity areas located on the property that are ancillary to the dwelling units; or
  - (ii) vacant land that in the future, as designated by a land use bylaw, a neighbourhood area structure plan, or an area structure plan, may be developed into a property that contains four or more self-contained dwelling units to be used for permanent

living accommodations;

But not including a co-operative housing project.

- (k) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (l) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;
- (m) **“Residential”** means a sub-class of property classified as Class 1 – residential, as set out in section 297 of the Municipal Government Act, which includes property, or a portion of property, that contains
  - (i) three or less self-contained dwelling units which are used or intended to be used for permanent living accommodations, together with any other buildings or amenity areas located on the property that are ancillary to the dwelling units;
  - (ii) a self-contained dwelling unit and parking unit, if any, established under the same condominium plan and any common property associated with the unit;
  - (iii) a co-operative housing project;
  - (iv) a mobile home or manufactured home located on a site in a mobile home or manufactured home community, and any other improvements located on the property owned and occupied by the person occupying the mobile home or manufactured home;
  - (v) vacant land that in the future, as designated by a land use bylaw, a neighborhood area structure plan, or an area structure plan, may be developed into a property used for permanent living accommodations that will not contain more than three self-contained dwelling units;
  - (vi) natural areas and parkland, including an area of land that in the near future may be designated as environmental reserve;

But does not include property that falls into the Other

Residential sub-class.

- (n) **“Supplementary Assessment”** means an assessment made pursuant to section 314 of the Act;
- (o) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (p) **“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 2015 tax levy and supplementary tax levy, all assessed property within the City of Edmonton is hereby divided into one or more 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

**ALLOWANCE FOR  
NON-COLLECTION  
OF TAXES**

- 5 Pursuant to section 359(2) of the Act, for the 2015 tax levy and supplementary tax levy there shall be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.

**LEVY OF TAX  
RATES**

- 6 The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Section “A” against the assessed value of all taxable property shown on the Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.

### **PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES**

- |                             |   |  |
|-----------------------------|---|--|
| <b>PROPERTY TAX ROLL</b>    | 7 | A Property Tax Roll shall be prepared in accordance with section 327 of the Act.   |
| <b>PROPERTY TAX NOTICES</b> | 8 | <p>(1) Property tax notices shall be prepared in accordance with section 333 of the Act for all taxable property shown on the Assessment Roll.</p> <p>(2) Property tax notices shall be sent in accordance with section 333 and 335 of the Act to the taxpayers.</p> |

### **PART IV - SUPPLEMENTARY PROPERTY TAX**

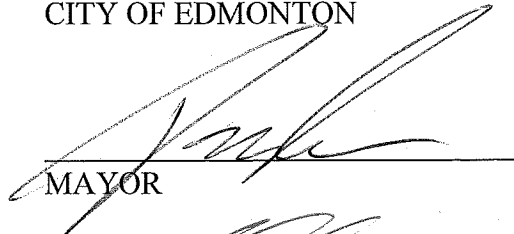
- |   |    |  |
|---|----|--|
| <b>SUPPLEMENTARY PROPERTY TAX RATES</b>   | 9  | Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2015 are the same as the property tax rates set out in Schedule "A".   |
| <b>SUPPLEMENTARY PROPERTY TAX ROLL</b>    | 10 | A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.   |
| <b>SUPPLEMENTARY PROPERTY TAX NOTICES</b> | 11 | <p>(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.</p> <p>(2) Supplementary property tax notices shall be sent in accordance with section 369 of the Act to the persons liable to pay the taxes.</p> |

### **PART V - GENERAL**

- |                                     |    |   |
|-------------------------------------|----|---|
| <b>NUMBER AND GENDER REFERENCES</b> | 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. |
| <b>REPEALS</b>                      | 13 | Bylaw 17103 is repealed on May 1, 2025.   |
| <b>EFFECTIVE DATE</b>               | 14 | This bylaw takes effect after third reading and signatures have been completed.   |

Read a first time	28 <sup>th</sup>	day of	April	, A. D. 2015;
Read a second time	28 <sup>th</sup>	day of	April	, A. D. 2015;
Read a third time	28 <sup>th</sup>	day of	April	, A. D. 2015;
SIGNED AND PASSED	28 <sup>th</sup>	day of	April	, A. D. 2015.

CITY OF EDMONTON



MAYOR



CITY CLERK

**BYLAW 17103 -- SCHEDULE A  
2015 Municipal Tax Rates**

**Property Assessment**

Assessment Class	Taxable Assessment	Payment-in-Lieu	Total Assessment	Tax Rate	Taxes
RESIDENTIAL	110,685,472,647	34,431,917	110,719,904,564	0.0055434	613,764,719
FARMLAND	45,868,072	516,915	46,384,987	0.0055434	257,131
OTHER RESIDENTIAL	9,904,078,545	287,456,743	10,191,535,288	0.0063749	64,970,018
NON-RESIDENTIAL	41,210,627,928	2,160,975,348	43,371,603,276	0.0151319	656,294,764
MACHINERY & EQUIPMENT	869,018,244	0	869,018,244	0.0151319	0
<b>Totals</b>	<b>162,715,065,436</b>	<b>2,483,380,923</b>	<b>165,198,446,359</b>		<b>1,335,286,632</b>

\*\*Exempt by City Bylaw

**2015 Education Tax Rates**

**(Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate School District No. 7)**

**Property Assessment**

Assessment Class	Taxable Assessment	Payment-in-Lieu	Total Assessment	Tax Rate	Taxes
RESIDENTIAL	110,688,228,647	88,959,197	110,777,187,844	0.0021639	239,710,757
FARMLAND	45,868,072	532,635	46,400,707	0.0021639	100,406
OTHER RESIDENTIAL	9,670,457,330	737,483,675	10,407,941,005	0.0021639	22,521,744
NON-RESIDENTIAL	41,046,918,599	2,192,542,883	43,239,461,482	0.0036905	159,575,233
MACHINERY & EQUIPMENT	0	0	0		0
<b>Totals</b>	<b>161,451,472,713</b>	<b>3,019,518,390</b>	<b>164,470,991,103</b>		<b>421,908,140</b>

**2015 Provincial Education (ASFF) Requisition Allowance**

**Property Assessment**

Assessment Class	Taxable Assessment	Payment-in-Lieu	Total Assessment	Tax Rate	Taxes
RESIDENTIAL	110,688,228,647	88,959,197	110,777,187,844	0.0000439	4,863,119
FARMLAND	45,868,072	532,635	46,400,707	0.0000439	2,037
OTHER RESIDENTIAL	9,670,457,330	737,483,675	10,407,941,005	0.0000439	456,909
NON-RESIDENTIAL	41,046,918,599	2,192,542,883	43,239,461,482	0.0000301	1,301,508
MACHINERY & EQUIPMENT	0	0	0		0
<b>Totals</b>	<b>161,451,472,713</b>	<b>3,019,518,390</b>	<b>164,470,991,103</b>		<b>6,623,573</b>