



**THE CITY OF EDMONTON**

**BYLAW 17532**

**2016 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**

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|--------------------|---|---|
| <b>PURPOSE</b>     | 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.   |
| <b>DEFINITIONS</b> | 2 | In this bylaw, unless the context otherwise requires: <ul style="list-style-type: none"><li>(a) “<b>Act</b>” means the <i>Municipal Government Act</i>, R.S.A. 2000, c. M-26;</li><li>(b) “<b>Assessment Roll</b>” means assessment roll as defined in section 303 of the Act;</li><li>(c) “<b>Co-operative Housing Project</b>” shall mean a co-operative housing project that is:<ul style="list-style-type: none"><li>(i) incorporated under the <i>Cooperatives Act</i>, S.A. 2001,</li></ul></li></ul> |

- 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 neighborhood 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 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 area, 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 2016 tax levy and supplementary tax levy, all assessed property within the City of Edmonton 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.

**ALLOWANCE FOR NON-COLLECTION OF TAXES** 5 Pursuant to section 359(2) of the Act, for the 2016 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**

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|-----------------------------|---|--|
| <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**

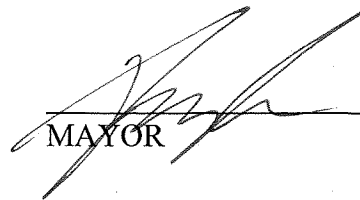
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|---|----|--|
| <b>SUPPLEMENTARY PROPERTY TAX RATES</b>   | 9  | Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2016 are the same as the property tax rates set out in Schedule "A".   |
| <b>SUPPLEMENTARY 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**

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|-------------------------------------|----|---|
| <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 17532 is repealed on May 1, 2026.   |
| <b>EFFECTIVE DATE</b>               | 14 | This bylaw takes effect after third reading and signatures have been completed.   |

READ a first time this	28th	day of	April	, A. D. 2016;
READ a second time this	28th	day of	April	, A. D. 2016;
READ a third time this	28th	day of	April	, A. D. 2016;
SIGNED and PASSED this	28th	day of	April	, A. D. 2016.

CITY OF EDMONTON



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MAYOR



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CITY CLERK

**BYLAW 17532 -- SCHEDULE A  
2016 Municipal Tax Rates**

Assessment Class	Property Assessment				Municipal Taxes
	Taxable	Payment in Lieu	Total	Tax Rate	
Residential	115,796,952,899	32,830,500	115,829,783,399	0.0056427	653,592,719
Farmland	25,739,711	748,190	26,487,901	0.0056427	149,463
Other Residential	11,571,190,613	309,663,989	11,880,854,602	0.0064891	77,096,054
Non-Residential	42,562,846,940	2,159,377,386	44,722,224,326	0.0155435	695,139,894
Machinery and Equipment**	793,730,510	0	793,730,510	0.0155435	0
<b>Totals</b>	<b>170,750,460,673</b>	<b>2,502,620,065</b>	<b>173,253,080,738</b>		<b>1,425,978,130</b>

\*\*Exempt by City Bylaw

**2016 Education Tax Rates  
(Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate School District No. 7)**

Assessment Class	Property Assessment				Education Taxes
	Taxable	Payment in Lieu	Total	Tax Rate	
Residential	115,796,945,899	42,212,540	115,839,158,439	0.0023178	268,492,001
Farmland	25,739,711	165,720	25,905,431	0.0023178	60,044
Other Residential	11,309,299,868	58,541,610	11,367,841,478	0.0023178	26,348,383
Non-Residential	42,402,419,708	404,347,796	42,806,767,504	0.0035123	150,350,210
Machinery and Equipment	0	0	0		0
<b>Totals</b>	<b>169,534,405,186</b>	<b>505,267,666</b>	<b>170,039,672,852</b>		<b>445,250,638</b>

**2016 Provincial Education (ASFF) Requisition Allowance Rates  
Property Assessment**

Assessment Class	Property Assessment				ASFF Requisition Allowance
	Taxable	Payment in Lieu	Total	Tax Rate	
Residential	115,796,945,899	42,212,540	115,839,158,439	0.0000435	5,039,003
Farmland	25,739,711	165,720	25,905,431	0.0000435	1,127
Other Residential	11,309,299,868	58,541,610	11,367,841,478	0.0000435	494,501
Non-Residential	42,402,419,708	404,347,796	42,806,767,504	0.0000698	2,987,912
Machinery and Equipment	0	0	0		0
<b>Totals</b>	<b>169,534,405,186</b>	<b>505,267,666</b>	<b>170,039,672,852</b>		<b>8,522,543</b>