



Assessment and Taxation  
Financial and Corporate Services

Edmonton

**Municipal and Provincial  
Tax Notices**

[edmonton.ca/taxes](http://edmonton.ca/taxes)

## Executive Committee Motion (March 9, 2022)

*That the municipal and provincial education property tax bills be prepared and circulated as two separate documents (within the same envelope) starting with the 2023 tax year.*

## Understanding Tax Notices

- The calculation of property taxes is a complex subject.
- Tax notices need to cover:
  - ◆ Relationship between assessment, tax, and City budgets
  - ◆ Arrears, penalties and payment options
  - ◆ Liabilities for municipal and provincial property taxes, local improvement taxes and payouts
- Significant changes to the format of tax notices will increase complexity and could create confusion.

## Taxpayer Implications

- Taxpayers may pay only one bill and incur penalties
- Taxpayers may pay the provincial portion twice
- Some payments may be directed to the province
- Requires more effort on the part of taxpayers to determine their total property tax liability and ensure it is fully paid
- Multiple payments create a risk of additional bank charges (i.e. two payments may result in two NSF charges instead of one)

## Legal Implications

- Under the MGA we are required to send only one property tax notice
- The meaning of “one property tax notice” is not defined
- Separate pages in one envelope may be considered to be one notice
- If municipal and provincial portions are entirely separate, there is a risk the tax notice will not be valid as it may be considered to be two notices

## Administrative Implications

- Penalties and arrears would have to appear on one notice
- Additional mailing costs, and more administrative effort to manually stuff large numbers of envelopes
- Increased call volumes to 311 and Councillor offices, including requests for forgiveness of penalties
- Increased volume of payments and payment reminders, at an increased cost

Questions?