

THE CITY OF EDMONTON

BYLAW 20013

2022 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW

Whereas, pursuant to section 353 of the *Municipal Government Act*, RSA 2000, c M-26, as amended, (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, pursuant to section 369(2.01) of the Act, a council may pass a bylaw authorizing it to impose a supplementary tax on Designated Industrial Property if it passes a bylaw to impose a supplementary tax on all other property in the municipality;

And Whereas all Designated Industrial Property falls within one or more of the classes in section 297 of the Act;

And Whereas Order in Council 359/2018 sets out certain requirements that the City of Edmonton must follow to apply different tax rates in areas annexed from Leduc County and the Town of Beaumont;

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 167 of the *Education Act*, SA 2012, c E-0.3, the requisition by the Edmonton Catholic Separate School District No. 7, and the requisition for Designated Industrial Property under section 359.3 of the Act;

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*, RSA 2000, c M-26, as amended;
 - (b) **“Assessment Roll”** means assessment roll as defined in section 303 of the Act;
 - (c) **“Co-operative Housing Project”** means a co-operative housing project that is:
 - (i) incorporated under the *Cooperatives Act*, SA 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*, RSA 2000, c S-14, and occupied by tenants.
 - (g) **“Designated Industrial Property”** means designated industrial property as defined in section 284(1)(f.01) of the Act;
 - (h) **“Designated Industrial Property Requisition”** means the designated property requisition set by the Minister in accordance with Section 359.3 of the Act;

- (i) **“Farmland”** means farmland property as defined in section 297(4)(a) of the Act;
- (j) **“Legacy Annexed Properties”** are those properties annexed to the City of Edmonton pursuant to Order in Council 359/2018 that are required to be taxed using a Leduc County tax rate;
- (k) **“Machinery and Equipment”** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
- (l) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (m) **“Manufactured Home Community”** means manufactured home community as defined in section 284(1)(n) of the Act;
- (n) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (o) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (p) **“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.

- (q) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (r) **“Provincial Assessor”** means the assessor appointed by the Minister to be the provincial assessor under section 284.1 of the Act;
- (s) **“Provincial Assessment Roll”** means an assessment prepared by the Provincial Assessor pursuant to section 303.1 of the Act;
- (t) **“Provincial Supplementary Assessment Roll”** means a supplementary assessment roll prepared by the Provincial Assessor as defined by section 315 of the Act;
- (u) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;
- (v) **“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 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 an environmental reserve;

but does not include property that falls into the Other Residential sub-class.

- (w) **“Supplementary Assessment”** means an assessment made pursuant to section 314 or 314.1 of the Act;
- (x) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (y) **“Supplementary Property Tax Roll”** means a supplementary property tax roll as defined by section 369 of the Act;

RULES FOR INTERPRETATION

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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

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For the purpose of the 2022 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 sub-classes:

- (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**

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Pursuant to section 359(2) of the Act, for the 2022 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 ON TAX
RATES**

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- (1) The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Schedule "A" against the assessed value of all taxable property, except for Legacy Annexed Properties, shown on the Assessment Roll and the Supplementary Assessment Roll in accordance with the classifications of each property.
- (2) The Chief Administrative Officer is hereby authorized to levy the Designated Industrial Property Requisition against the assessed value of all Designated Industrial Property shown on the Provincial Assessment Roll and the Provincial Supplementary Assessment Roll.
- (3) The Chief Administrative Officer is hereby authorized to levy the tax rates set by Leduc County against the assessed value of the Legacy Annexed Properties on the Assessment Roll and the Supplementary Assessment Roll in accordance with the class of each property.

PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES

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| PROPERTY TAX ROLL | 7 | A Property Tax Roll shall be prepared in accordance with section 327 of the Act. |
| PROPERTY TAX NOTICES | 8 | (1) Property tax notices shall be prepared in accordance with section 333 and 334 of the Act for all taxable property shown on the Assessment Roll and the Provincial Assessment Roll.

(2) Property tax notices shall be sent in accordance with section 333 and 335 of the Act to the taxpayers. |

PART IV - SUPPLEMENTARY PROPERTY TAX

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| SUPPLEMENTARY PROPERTY TAX RATES | 9 | (1) A supplementary tax may be imposed for Designated Industrial Property if the Designated Industrial Property has received a supplementary assessment by the Provincial Assessor.

(2) A supplementary tax may be imposed for all other property if that property has received a supplementary assessment. |
| | 10 | (1) Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2022 are the same as the property tax rates set out in Schedule “A”.

(2) Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2022 are the same as the property tax rates set out in Schedule “A” and the Leduc County tax rates for Legacy Annexed Property. |
| SUPPLEMENTARY PROPERTY TAX ROLL | 11 | A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act. |
| SUPPLEMENTARY PROPERTY TAX NOTICES | 12 | (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. |

BYLAW 20013 -- SCHEDULE A

2022 Municipal Tax Rates Property Assessment (excluding Legacy Annexed Properties (Leduc Annexation))

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Residential	123,904,997,640	34,292,292	123,939,289,932	.0069072	856,073,463
Farmland	68,534,445	1,531,050	70,065,495	.0069072	483,956
Other Residential	14,034,951,680	242,733,575	14,277,685,255	.0079433	113,411,937
Non-Residential	37,108,024,693	1,652,202,305	38,760,226,998	.0210786	817,011,320
Machinery and Equipment*	773,296,517	0	773,296,517	0	0
Totals	175,889,804,975	1,930,759,222	177,820,564,197		1,786,980,676

*Exempt by City Bylaw

2022 Education Tax Rates (Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate School District No. 7) Property Assessment (including Legacy Annexed Properties (Leduc Annexation))

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Education Taxes
Residential	124,045,236,620	30,332,792	124,075,569,412	.0024114	299,195,828
Farmland	73,464,850	219,770	73,684,620	.0024114	177,683
Other Residential	13,792,040,288	537,155	13,792,577,443	.0024114	33,259,421
Non-Residential	37,151,524,300	307,722,524	37,459,246,824	.0040290	150,923,305
Machinery and Equipment	0	0	0	0	0
Totals	175,062,266,058	338,812,241	175,401,078,299		483,556,237

**2022 Provincial Education (ASFF) Requisition Allowance Rates
Property Assessment (including Legacy Annexed Properties (Leduc Annexation))**

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	ASFF Requisition Allowance
Residential	124,045,236,620	30,332,792	124,075,569,412	.0000681	8,449,546
Farmland	73,464,850	219,770	73,684,620	.0000681	5,018
Other Residential	13,792,040,288	537,155	13,792,577,443	.0000681	939,275
Non-Residential	37,151,524,300	307,722,524	37,459,246,824	.0000752	2,816,935
Machinery and Equipment	0	0	0	0	0
Totals	175,062,266,058	338,812,241	175,401,078,299		12,210,774

**The property tax rate for the 2022 Designated Industrial Property (DIP) Requisition by the Province of Alberta is 0.0000766
(Ministerial Order No.: MAG:012/22)**