

**THE CITY OF EDMONTON**

**BYLAW 20443**

**2023 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**

<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:

- (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.
- (d) **“Designated Industrial Property”** means designated industrial property as defined in section 284(1)(f.01) of the Act;
- (e) **“Designated Industrial Property Requisition”** means the designated property requisition set by the Minister in accordance with Section 359.3 of the Act;
- (f) **“Farmland”** means farmland property as defined in section 297(4)(a) of the Act;
- (g) **“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;

- (h) **“Machinery and Equipment”** means machinery and equipment used for manufacturing and processing as set out in section 297 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 in 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”** 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.
- (n) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (o) **“Provincial Assessor”** means the assessor appointed by the Minister to be the provincial assessor under section 284.1 of the Act;

- (p) **“Provincial Assessment Roll”** means an assessment prepared by the Provincial Assessor pursuant to section 303.1 of the Act;
- (q) **“Provincial Supplementary Assessment Roll”** means a supplementary assessment roll prepared by the Provincial Assessor as defined by section 315 of the Act;
- (r) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;
- (s) **“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; or

- (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.

- (t) **“Supplementary Assessment”** means an assessment made pursuant to section 314 or 314.1 of the Act;
- (u) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (v) **“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 2023 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**      5      Pursuant to section 359(2) of the Act, for the 2023 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**      6      (1)      The Chief Administrative Officer is hereby authorized to levy the tax rate 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**

**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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| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>RATES</b>   | 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 2023 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 2023 are the same as the property tax rates set out in Schedule “A” and the Leduc County tax rates for Legacy Annexed Property. |
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>ROLL</b>    | 11 | A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.  |
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>NOTICES</b> | 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.   |
|   |    | (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**

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| <b>NUMBER AND<br/>GENDER<br/>REFERENCES</b> | 13 | 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>                              | 14 | Bylaw 20443 is repealed on May 1, 2033.   |

**EFFECTIVE DATE** 15

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

READ a first time this 25th day of April 2023;

READ a second time this 25th day of April 2023;

READ a third time this 25th day of April 2023;

SIGNED AND PASSED this 25th day of April 2023.

THE CITY OF EDMONTON

*Andrew Knack*  
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A- MAYOR

*Queen Grosbeck*  
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CITY CLERK



## BYLAW 20443 -- SCHEDULE A

### 2023 Municipal Tax Rates Property Assessment (excluding Legacy Annexed Properties (Leduc Annexation))

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Residential	131,248,145,539	36,172,375	131,284,317,914	0.0070081	920,053,628
Farmland	64,801,515	1,352,345	66,153,860	0.0070081	463,613
Other Residential	15,341,539,298	259,842,078	15,601,381,376	0.0080593	125,736,213
Non-Residential	39,709,416,747	1,812,040,914	41,521,457,661	0.0208591	866,100,237
Machinery and Equipment*	757,013,947	0	757,013,947	0	0
<b>Totals</b>	<b>187,120,917,046</b>	<b>2,109,407,712</b>	<b>189,230,324,758</b>		<b>1,912,353,691</b>

\*Exempt by City Bylaw

### 2023 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	131,388,183,194	29,689,500	131,417,872,694	0.0023687	311,289,515
Farmland	69,751,480	273,705	70,025,185	0.0023687	165,869
Other Residential	15,059,177,272	1,420,133	15,060,597,405	0.0023687	35,674,037
Non-Residential	39,780,507,428	350,794,929	40,131,302,357	0.0035442	142,233,362
Machinery and Equipment	0	0	0	0	0
<b>Totals</b>	<b>186,297,619,374</b>	<b>382,178,267</b>	<b>186,679,797,641</b>		<b>489,362,783</b>

**2023 Provincial Education (ASFF) Requisition Allowance Rates  
Property Assessment (including Legacy Annexed Properties (Leduc Annexation))**

<b>Assessment Class</b>	<b>Taxable</b>	<b>Payment in Lieu</b>	<b>Total</b>	<b>Tax Rate</b>	<b>ASFF Requisition Allowance</b>
Residential	131,388,183,194	29,689,500	131,417,872,694	0.0000707	9,291,244
Farmland	69,751,480	273,705	70,025,185	0.0000707	4,951
Other Residential	15,059,177,272	1,420,133	15,060,597,405	0.0000707	1,064,784
Non-Residential	39,780,507,428	350,794,929	40,131,302,357	0.0000694	2,785,113
Machinery and Equipment	0	0	0	0	0
<b>Totals</b>	<b>186,297,619,374</b>	<b>382,178,267</b>	<b>186,679,797,641</b>		<b>13,146,092</b>

**The property tax rate for the 2023 Designated Industrial Property (DIP) Requisition by the Province of Alberta is 0.0000746  
(Ministerial Order No.: MAG:005/23)**