

THE CITY OF EDMONTON

BYLAW 20446

2023 CITY OF EDMONTON CAPITAL CITY DOWNTOWN COMMUNITY REVITALIZATION LEVY RATE AND SUPPLEMENTARY LEVY RATE BYLAW

Whereas, pursuant to section 3 of the City of Edmonton Capital City Downtown Community Revitalization Levy Regulation AR 141/2013 (the “Regulation”) established a community revitalization area known as “Capital City Downtown Community Revitalization Levy Area”;

And Whereas section 381.2 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the “Act”), authorizes a council to pass a bylaw to impose a levy in respect of the incremental assessed value of property in a community revitalization levy area to raise revenue to be used toward the payment of infrastructure and other costs associated with redevelopment of property in the community revitalization levy area;

And Whereas City Council passed Bylaw 16521 to authorize the imposition of a community revitalization levy in the Capital City Downtown Community Revitalization Levy Area and which bylaw was approved by the Lieutenant Governor in Council on April 16, 2014;

And Whereas Bylaw 16521 was amended on August 31, 2021 by bylaw 19820, which bylaw was approved by the Lieutenant Governor in Council on January 26, 2022;

And Whereas, pursuant to Section 10 of AR 141/2013, City Council is required to pass a community revitalization levy rate bylaw annually;

And Whereas the estimated revenues to be raised through the Capital City Downtown Revitalization Levy to be applied towards the payment of infrastructure and other costs associated with the development of property within the Capital City Downtown Revitalization Levy Area for the year 2023 are \$42,881,939 prior to adjustment for the tax agreement;

And Whereas City Council is required each year to impose on the incremental assessed value of property within the Capital City Downtown Community Revitalization Levy Area, community revitalization levy rates that are equal to or greater than the tax rates established annually for the corresponding property tax bylaw for each assessment class or sub-class of property referred to in section 297 of the Act;

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, the City is required to levy a tax to pay the requisition for the 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 community revitalization levy rate upon all taxable property within the boundaries of the Capital City Downtown Community Revitalization Levy Area shown on the assessment and tax roll and a supplementary community revitalization levy rate in respect for which supplementary assessments have been made.
DEFINITIONS	2	In this bylaw, unless the context otherwise requires: (a) “Act” means the <i>Municipal Government Act</i>, R.S.A. 2000, c.M-26. (b) “Assessment Roll” means assessment roll as defined in section 303 of the Act;

- (c) **“Community Revitalization Assessment Roll”** means the Community Revitalization Assessment Roll as defined in section 8 of the Regulation and is a continuation of the Assessment Roll;
- (d) **“Community Revitalization Levy Rate”** means the rate imposed under a community revitalization levy bylaw for the applicable assessment class or sub-class of property;
- (e) **“Community Revitalization Levy Roll”** means the Community Revitalization Levy Roll as defined in section 9 of the Regulation and is a continuation of the Property Tax Roll;
- (f) **“Co-operative Housing Project”** means a co-operative housing project that is:
 - (i) incorporated under the *Cooperative 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.
- (g) **“Council”** means the Council of the City of Edmonton;
- (h) **“Designated Industrial Property”** means designated industrial property as defined in section 284(1)(f.01) of the Act;
- (i) **“Designated Industrial Property Requisition”** means the designated property requisition set by the Minister in

accordance with section 359.3 of the Act;

- (j) **“Incremental Assessed Value”** means Incremental Assessed Value as defined in section 381.1(a) of the Act;
- (k) **“Manufactured Home”** means manufactured home as defined in section 284 (1)(m) of the Act;
- (l) **“Manufactured Home Community”** means manufactured home community as defined in section 284(1)(n) of the Act;
- (m) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (n) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (o) **“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.
- (p) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (q) **“Provincial Assessor”** means the assessor appointed by the Minister to be the provincial assessor under section 284.1 of the Act;

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

- (v) **“Supplementary Assessment”** means an assessment made pursuant to section 314 of the Act;
- (w) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (x) **“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 City of Edmonton Capital City Downtown Community Revitalization Levy Rate Bylaw, all assessed property within the boundary of the Capital City Downtown Community Revitalization Levy Area 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.

**LEVY OF
COMMUNITY
REVITALIZATION
LEVY RATES**

- 5 (1) The Chief Administrative Officer is hereby authorized to levy the rates set out in Schedule “A” against the incremental assessed value of all taxable property within the Capital City Downtown Community Revitalization Levy Area as shown on the Community Revitalization Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.
- (2) The Chief Administrative Officer is hereby authorized to levy the Designated Industrial Property Requisition against the incremental assessed value of all Designated Industrial Property shown on the Provincial Assessment Roll and the Provincial Supplementary Assessment Roll.

**PART III - COMMUNITY REVITALIZATION LEVY ROLL AND PROPERTY
TAX NOTICES**

**COMMUNITY
REVITALIZATION
LEVY ROLL**

- 6 A Community Revitalization Levy Roll shall be prepared in accordance with section 9 of the Regulation.

**PROPERTY TAX
NOTICES**

- 7 (1) Property tax notices shall be prepared in accordance with section 333 of the Act for all taxable property shown on the Community Revitalization Assessment Roll.
- (2) Property tax notices shall be sent in accordance with section 333 and 335 of the Act to the taxpayers.

**PAYMENT
DEADLINE**

- 8 The taxes imposed, assessed and collected by the community revitalization levy rates for the Capital City Downtown Community Revitalization Levy Area are due and payable to the City of Edmonton on June 30, 2023.

**PART IV - SUPPLEMENTARY COMMUNITY REVITALIZATION LEVY
RATES**

**SUPPLEMENTARY
COMMUNITY
REVITALIZATION
LEVY RATES**

- 9 (1) A supplementary community revitalization levy may be imposed for Designated Industrial Property if the Designated Industrial Property has received a supplementary assessment by the Provincial Assessor.
- (2) A supplementary community revitalization levy may be imposed for all other property if that property has received a supplementary assessment.
- 10 The supplementary community revitalization levy rates for 2023 are the same as the community revitalization levy rates set out in Schedule "A".

**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.
- (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

**NUMBER AND
GENDER
REFERENCES**

- 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.

REPEALS

- 14 Bylaw 20446 is hereby 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



A- MAYOR



CITY CLERK

**BYLAW 20446
SCHEDULE A**

**2023 City of Edmonton Capital City Downtown Community Revitalization Levy
Rates**

Municipal Equivalent

Assessment Class	Total Taxable Incremental Assessment	Levy Rate	Municipal Equivalent (\$)	Exempt Incremental Assessment
Residential	618,460,198	0.0070081	4,334,231	0
Farmland	0	0.0070081	0	0
Other Residential	243,134,594	0.0080593	1,959,495	31,949,313
Non-Residential*	1,412,587,805	0.0208591	29,465,311	1,460,716,856
Machinery and Equipment**	0	0	0	0
Totals	2,274,182,597		35,759,037	1,492,666,169

* Revenues are prior to adjustment for the Arena Tax Agreement

**Exempt by City Bylaw

Education Equivalent

Assessment Class	Total Taxable Incremental Assessment	Levy Rate	Education Equivalent (\$)	Exempt Incremental Assessment
Residential	618,460,198	0.0024394	1,508,672	0
Farmland	0	0.0024394	0	0
Other Residential	243,134,594	0.0024394	593,103	31,949,313
Non-Residential	1,389,508,805	0.0036136	5,021,129	1,483,795,856
Machinery and Equipment	0	0	0	0
Totals	2,251,103,597		7,122,904	1,515,745,169

**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)**