

THE CITY OF EDMONTON

BYLAW 20709

**2024 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 2024 are \$51,175,631 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) **“Mature Area Derelict Residential”** means a sub-class of property classified as Class 1 - residential, as set out in section 297 of the Act, which is a property that:
 - (i) falls within the geographic area as displayed on Schedule “A” of Bylaw 19519: Residential Assessment and Supplementary Assessment Sub-class Bylaw, and
 - (ii) contains a fully or partially constructed improvement, designed to have a residential living area, where the improvement shows serious signs of neglect, is dilapidated, falling into significant disrepair, or in uninhabitable, including but not limited to improvements;
 - (A) that are deserted, or abandoned;
 - (B) which are partially or fully boarded up or secured;
 - (C) for which an order indicating an improvement or the property is unfit for habitation have been issued;
 - (D) which were abandoned while in the process of being constructed without construction being complete; or
 - (E) which were abandoned while in the process of demolition without demolition.

- (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 or a property that falls into the Mature Area Derelict Residential sub-class.

- (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 or a property that falls into the Mature Area Derelict Residential sub-class.

- (w) **“Supplementary Assessment”** means an assessment made pursuant to section 314 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

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 2024 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;
 - (iii) Mature Area Derelict 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	<ol style="list-style-type: none">(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, 2024.

PART IV - SUPPLEMENTARY COMMUNITY REVITALIZATION LEVY RATES

SUPPLEMENTARY COMMUNITY REVITALIZATION LEVY RATES	9	<ol style="list-style-type: none">(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 2024 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.

**BYLAW 20709
SCHEDULE A**

**2024 City of Edmonton Capital City Downtown Community Revitalization Levy
Rates**

Municipal Equivalent

Assessment Class	Total Taxable Incremental Assessment	Levy Rate	Municipal Equivalent (\$)
Residential	606,808,458	0.0076648	4,651,065
Farmland	0	0.0076648	0
Other Residential	321,669,437	0.0085846	2,761,403
Mature Area Derelict Residential	0	0.0226627	0
Non-Residential*	1,568,428,531	0.0226627	35,544,825
Machinery and Equipment**	0	0	0
Totals	2,496,906,426		42,957,293

* 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 (\$)
Residential	606,808,458	0.0025090	1,522,482
Farmland	0	0.0025090	0
Other Residential	321,669,437	0.0025090	807,069
Mature Area Derelict Residential	0	0.0025090	0
Non-Residential	1,549,517,531	0.0038004	5,888,787
Machinery and Equipment	0	0	0
Totals	2,477,995,426		8,218,338

**The property tax rate for the 2024 Designated Industrial Property (DIP) Requisition
by the Province of Alberta is 0.0000765
(Ministerial Order No.: MAG:006/24)**