

THE CITY OF EDMONTON

BYLAW 17693

A BYLAW FIXING THE FEES FOR ASSESSMENT AND TAX SERVICES OF THE CITY OF EDMONTON

Whereas, pursuant to sections 7, 299, 300, 301, 307, and 350 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (MGA), as amended, Council may pass bylaws dealing with the fixing of fees for assessment and tax services;

And Whereas, pursuant to section 93 of the *Freedom of Information and Protection of Privacy Act*, as amended, the City of Edmonton may set fees payable to the City for services provided under the Act and Regulations;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

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| PURPOSE | 1 | The purpose of this bylaw is to establish the fees and charges for providing tax searches, tax certificates, and other services of the City of Edmonton Assessment and Taxation Branch. |
| DEFINITIONS | 2 | <p>In this bylaw, unless the context otherwise requires:</p> <ul style="list-style-type: none">(a) “Assessed Person” has the same meaning that it has in Section 284 of MGA;(b) “Assessed Property” has the same meaning that it has in Section 284 of the MGA;(c) “City” means the Municipal Corporation of the City of Edmonton;(d) “Council” means the Municipal Council of the City of Edmonton;(e) “Person” includes an individual, partnership, |

Attachment 5

association, corporation, trustee, executor, administrator or legal representative.

RULES FOR INTERPRETATION

3 The marginal notes and headings in this bylaw are for reference purposes only.

FEEES

4 Fees and charges for assessment and tax services shall be in accordance with Schedule “A” to this bylaw.

5 (1) An Assessed Person is not liable for payment of the fees specified in Section 8, 11, 16, and 21 of Schedule “A” for up to two years of information, including the current year, respecting property when the Person making the request is the Assessed Person for that Assessed Property.

(2) An owner of a business is not liable for payment of the fees specified in Section 8, 11, 16 and 21 of Schedule “A” for up to 2 years of information, including the current year, respecting information about that business.

(3) Notwithstanding subsections (1) and (2), an Assessed Person or owner of a business will be liable for fees if a second request for the same information is made in any year.

(S.2-3, Bylaw 20577, January 01, 2024)

6 The City Assessor may enter into a contract with any Assessed Person listed in Schedule “B” allowing that Assessed Person to obtain information about properties pursuant to Section 300 of the MGA, and exempting that Assessed Person from payment of fees under Schedule “A”, if the Assessed Person provides some form of consideration which, in the opinion of the City Assessor, is of equivalent value to the payment of fees under the schedule.

7 Notwithstanding anything in this bylaw, the City of

Edmonton may provide, under Section 156 of the *Education Act*, SA 2012, c E-0.3, an electronic copy of the assessment roll to the Edmonton Public School Board and the Edmonton Catholic School Board free of charge.

(S.4, Bylaw 20577, January 01, 2024)

- 8 Except as specifically outlined, this bylaw is not intended to alter the requirements of requests made under the *Municipal Government Act*, and is not intended to affect the responsibility of the City of Edmonton to maintain the confidentiality of personal or financial information obtained in the assessment process.

PART III -GENERAL

- IN THE FORM REQUESTED BY THE CITY** 9 Requests made under section 299 or section 300 of the MGA must be in the manner prescribed by the City of Edmonton, Assessment and Taxation Branch.
- NUMBER AND GENDER REFERENCES** 10 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 person, or a corporation or partnership.
- REPEALS** 11 Bylaw 15034 is repealed effective January 1, 2017.
- EFFECTIVE DATE** 12 This bylaw takes effect beginning on January 1, 2017.

NOTE: Consolidation made under Section 69 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 and Bylaw 16620 Section 16, and printed under the City Manager’s authority)

Bylaw 17693, passed by Council September 20, 2016

Amendments:

- Bylaw 17944, January 1, 2018
- Bylaw 18433, January 1, 2019
- Bylaw 18912, January 1, 2020
- Bylaw 19395, January 1, 2021
- Bylaw 19869, January 1, 2022
- Bylaw 20274, January 1, 2023
- Bylaw 20386, January 31, 2023
- Bylaw 20577, January 01, 2024

SCHEDULE A

Item	Service or Information	Description	Service Charge/Fee (per account unless otherwise specified)
TAX CERTIFICATES/TAX SEARCHES			
1	Property Tax Certificate	A document certifying the amount of taxes imposed for a specific property for the current year, including the amount of current taxes owing and the total amount of tax arrears.	Staff-assisted \$47.75 Online \$36.00
2	Property Tax Search	An uncertified document showing the amount of taxes imposed for a specific property for the current year, including the amount of current taxes owing and the total amount of tax arrears. The Property Tax Search will also include: municipal address, legal description, land use and exemption percentage (taxable % or exempt %), current assessed value, year built, current tax levy, and current balance information.	Staff-assisted \$23.50 Online \$19.50
3	New Property Tax Certificate	<p>A document certifying the amount of taxes imposed for a specific property for the current year, including the amount of current taxes owing and the amount of tax arrears. It is issued when the property is not available on the city’s Tax Search and Certificate website because the property was not subject to assessment in the current year and was established after the condition date through subdivision, consolidation or condominium plan.</p> <p>Where the property being requested was not yet subject to assessment, the information provided will relate to the property prior to subdivision, consolidation or condominium plan. Where taxes have been allocated to the new property that information will also be provided.</p>	\$47.75 (plus \$19.50 for each additional account, up to a maximum of \$650.00 for properties created by the same plan of subdivision or the same condominium plan) (staff-assisted only)
4	Exempt Property Tax Certificate	A property tax certificate (as defined above) that also includes the assessed value and tax class for any property that is partially or fully exempt from either municipal or education tax (or both) at the time of the request.	\$47.75 (plus \$19.50 for each additional account, up to a maximum of \$650.00) (staff-assisted only)

Attachment 5

5	Property Tax Search - Information for Condominium Plan	Uncertified information for all properties in a specific condominium plan, including unit number, property tax levy and current account balance.	\$19.50 per account per year of information, to a maximum of \$650.00 for properties created by the same plan of subdivision or the same condominium plan (staff-assisted only)
6	Property Tax Search - Associated Parking/Accessory Unit	Uncertified information for a parking or accessory unit located for a specific condominium unit, including legal description, current assessment, current exemption (%), current land use/tax class, year built, current tax levy, and current balance information. Alternatively, the property tax search will indicate if no parking or accessory unit is located for a specific condominium unit with the same ownership.	Staff-assisted \$23.50 Online \$19.50
PROPERTY TAX INFORMATION			
7	Payment Acknowledgement	A document confirming the amount and date of a payment processed to a specific tax account after the payment has been applied. Charged to non-owners.	\$19.50 per account (staff-assisted only)
8	Property Tax Account Transaction History*	A document showing transaction details and the current account balance for a specified time period.	\$39.00 per account per year of information (staff-assisted only)
9	Local Improvement Search	A letter confirming if local improvement charges or special taxes are currently assessed for a specific property, including details of the annual charges, the description of the local improvement charges, the effective and expiry years, interest rate, and payout information.	\$31.50 per account per year of information (staff-assisted only)
10	Clean Energy Improvement Program (CEIP) Search	A letter confirming if clean energy improvement program (CEIP) charges are currently assessed for a specific property, including details of the annual charges and current payout information.	\$31.50 per account per year of information (staff-assisted only)
11	Reprint of Property Tax Notice*	A redacted copy of an annual, amended or supplementary property tax notice for a specific property. Unredacted historical copies beyond the prior year are charged a fee for both current owners and prior owners.	\$19.50 per account per year of information (staff-assisted only)

LENDING INSTITUTION FEES			
12	Lending Institution Services	Services provided to lending institutions, including processing tax payments received during the annual Tax Payment Period (the period of time between the tax notice mail date and the due date), maintaining mortgage interest information on the accounts according to established procedures and timelines, and issuing annual electronic tax billing listings. In addition, tax account balances will be provided upon request for those accounts where the mortgage interest has been recorded on or before July 15 of the current year.	\$26.25 per account
13	Electronic Funds Transfer (EFT) Fee	A charge for lending institutions to use the EFT method of payment outside of the annual Tax Payment Period.	\$52.50
PROPERTY ASSESSMENT INFORMATION			
14	Property Assessment Detail Report*	Current and historical assessment information report for a specific property or pro-forma report for a specific non-residential or income-producing property available to an Assessed Person.	\$31.50 per account per year of information (staff-assisted only)
15	Property Assessment Information provided under Section 299 or 300 of the MGA	A charge for documents/information required to be provided under s.299 or s.300 of the <i>Municipal Government Act</i> and regulations.	\$65.00 per hour s.300 requests - min. charge of 1 hour s.299 request - min. charge of 1.5 hours plus photocopying charges of \$0.30 per page
16	Reprint of Assessment Notice*	A redacted copy of an annual, amended or supplementary assessment notice for a specific property. Unredacted historical copies beyond the prior year are charged a fee for both current owners and prior owners.	\$19.50 per account per year of information
COLLECTION COSTS			
17	Tax Recovery Notification Filing Fee (Caveat Charge)	A charge applied to a property account at the time a Tax Recovery Notification is registered against the Certificate of Title for that property.	\$100.00

Attachment 5

18	Collection Costs	A charge to recover any costs incurred by the City to undertake any other collection proceedings.	Pro-rata/cost recovery per account
OTHER FEES			
19	Dishonoured Payment Fee	A service charge for a cheque or automatic bank withdrawal not honoured by a financial institution.	Single Account - \$39.00 Multiple Accounts - \$19.50 per account
20	Customized Reports/Maps	Customized reports or maps including assessment and/or tax information for a group of properties, limited to details outlined in Item 2 of Schedule "A" to this bylaw (excluding confidential and personal information). This includes electronic reports of all or a portion of the assessment roll for a specific land use code/neighbourhood, or a group of land use codes/neighbourhoods (excluding personal and confidential information).	\$100.00 per hour (min 1 hour) plus \$5.00 per account
21	Other Property Assessment/Tax Information*	Uncertified information for a specific property not otherwise identified in this Bylaw, excluding information available under sections 299 and 300 of the <i>Municipal Government Act</i> .	\$19.50 per account per year of information
<p>* Up to the two most current calendar years of information, including the current calendar year, may be provided free of charge to the current assessed person (property or business owner). For greater clarity, only information from January 1, 2024 to the current date would be provided free of charge.</p>			
INFORMATION AVAILABLE FREE OF CHARGE			
Owners may access MyProperty.edmonton.ca to view the following free of charge:		<ul style="list-style-type: none"> ● Property Tax Account Balance and Transaction Reports ● Property Assessment Detail Report ● Current Year Assessment and Tax Notices ● Property Assessment Change in the Last Five Years ● Property Sales and Transfers Report ● City of Edmonton Assessment Maps and Comparable Properties 	Free
Agents may access MyProperty.edmonton.ca to view the following free of charge:		<ul style="list-style-type: none"> ● Redacted Current Year Assessment and Tax Notices ● Property Assessment Detail Report ● Property Sales and Transfers Report 	Free

SCHEDULE B

**Assessed Persons that may contract with the City in relation to information requests
under Section 300 of the *Municipal Government Act***

Edmonton Real Estate Board

(S.2, Bylaw 20386, January 31, 2023)

(S.5, Bylaw 20577, January 01, 2024)