

BYLAW 21445

2026 CITY OF EDMONTON CAPITAL CITY DOWNTOWN COMMUNITY REVITALIZATION LEVY RATE AND SUPPLEMENTARY LEVY RATE BYLAW

Recommendation

That Bylaw 21445 be given the appropriate readings.

Purpose

To establish the 2026 levy rates for properties within the boundaries of the Capital City Downtown Community Revitalization Levy Area.

Readings

Bylaw 21445 is ready for three readings.

If Council wishes to give three readings during a single meeting, then prior to moving third reading, Council must unanimously agree “That Bylaw 21445 be considered for third reading”.

Three readings are required for April 28, 2026, to meet production deadlines and mail tax notices on May 25, 2026.

REPORT

At the September 16, 2013, City Council Public Hearing, Bylaw 16521 - City of Edmonton Capital City Downtown Community Revitalization Levy Bylaw received three readings.

On April 16, 2014, Bylaw 16521 was approved by the Lieutenant Governor in Council.

On June 27, 2025, Bylaw 16251 was amended by Bylaw 21158, and approved by the Minister of Municipal Affairs. This amendment extended the expiry of the Community Revitalization Levy until 2044.

This bylaw establishes the 2026 Community Revitalization Levy Rates to be imposed on all taxable incremental assessments on properties located within the boundaries of the Capital City Downtown Community Revitalization Levy Area.

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The rates for the Capital City Downtown Community Revitalization Levy are the same as the rates to be applied to taxable property as identified in Bylaw 21442 - 2026 Property Tax and Supplementary Property Tax Bylaw.

Community Insight

The tax rates specified in the annual tax rate bylaw reflect the revenue requirements determined by the annual budget finalized on April 17, 2026. The October 31, 2022, Communications and Engagement report CE01489, Budget 2023-2026 Community Insights, provided details on the engagement Administration conducted to inform the four year budget. Additional public engagement was conducted with respect to the phase-out of the Other Residential tax subclass, as detailed in the February 22, 2023, Financial and Corporate Services report FCS01153, Residential Subclasses and "Other Residential" Phase-out.

Budget/Financial Implications

The passage of this bylaw is required to impose the Capital City Downtown Community Revitalization Levy for 2026, which is estimated to generate \$52.4 million in community revitalization levy revenues, prior to adjustment for the Arena tax agreement in place.

ATTACHMENT

1. Bylaw 21445

Others Reviewing the Report

- M. Gunther, Acting City Solicitor