

**THE CITY OF EDMONTON**

**BYLAW 15602**

**2011 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW**

Whereas, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (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, the City is required to levy a tax to pay the requisition from the Province for the Alberta School Foundation Fund under section 168 of the *School Act*, R.S.A. 2000, c. S-3, and the requisition by the Edmonton Catholic Separate School District No. 7;

Edmonton City Council enacts:

**PART I - PURPOSE, DEFINITIONS AND INTERPRETATION**

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| <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 | <p>In this bylaw, unless the context otherwise requires:</p> <ul style="list-style-type: none"><li>(a) <b>“Act”</b> means the <i>Municipal Government Act</i>, R.S.A. 2000, c. M-26;</li><li>(b) <b>“Assessment Roll”</b> means assessment roll as defined in section 303 of the Act;</li><li>(c) <b>“Co-operative Housing Project”</b> shall mean a co-operative housing project that is:<ul style="list-style-type: none"><li>(i) incorporated under the <i>Cooperatives Act</i>, S.A. 2001,</li></ul></li></ul> |

- 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.
- (d) **“Farmland”** means the farmland property as defined in section 297(4)(a) of the Act;
- (e) **“Machinery and Equipment”** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
- (f) **“Manufactured Home”** means manufactured home as defined in section 284(l)(m) of the Act;
- (g) **“Manufactured Home Community”** means manufactured home community as defined as section 284(l)(n) of the Act;
- (h) **“Mobile Home”** means mobile home as defined in section 284(l)(n.l) of the Act;
- (i) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (j) **“Other Residential”** includes:
  - (i) four or more self-contained dwelling units used for residential purposes;
  - (ii) vacant land designated by zoning or in a neighbourhood area structure plan for other residential development.
- (k) **“Property Tax Roll”** means property tax roll as defined in section 329 of the Act;
- (l) **“Residential Assessment Class Property”** means

residential property as defined in section 297(4)(c) of the Act;

- (m) **“Residential”** includes:
  - (i) three or less self-contained dwelling units, together with any other building located on the site that is ancillary to the dwelling units, used for residential purposes;
  - (ii) a self-contained dwelling unit and parking unit, if any, established under the same condominium plan;
  - (iii) land and improvements forming the site of a Co-operative Housing Project comprised of detached or attached self-contained dwelling units used for residential purposes, together with any other buildings located on the site and the use of which is ancillary to the use of the said dwelling units;
  - (iv) a Mobile Home or Manufactured Home located on a site in a mobile home park or Manufactured Home Community, and any other improvements located on the site owned and occupied by the person occupying the Mobile Home or Manufactured Home;
  - (v) vacant residential property.
- (n) **“Supplementary Assessment”** means an assessment made pursuant to section 314 of the Act;
- (o) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (p) **“Supplementary Property Tax Roll”** means a supplementary property tax roll as defined by section 369 of the Act.

**PART II - ASSESSMENT CLASSES AND TAX RATES**

<b>ASSESSMENT CLASSES AND SUB-CLASSES</b>	4	<p>For the purpose of the 2011 tax levy and supplementary tax levy, all assessed property within the City of Edmonton is hereby divided into one of the following assessment classes and subclasses:</p> <ul style="list-style-type: none"><li>(a) Residential Assessment Class Property:<ul style="list-style-type: none"><li>(i) Residential;</li><li>(ii) Other Residential</li></ul></li><li>(b) Non-Residential Property;</li><li>(c) Farmland;</li><li>(d) Machinery and Equipment</li></ul>
<b>ALLOWANCE FOR NON-COLLECTION OF TAXES</b>	5	<p>Pursuant to section 359(2) of the Act, for the 2011 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.</p>
<b>LEVY OF TAX RATES</b>	6	<p>The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Schedule "A" against the assessed value of all taxable property shown on the Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.</p>

**PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES**

<b>PROPERTY TAX ROLL</b>	7	<p>A Property Tax Roll shall be prepared in accordance with section 327 of the Act.</p>
<b>PROPERTY TAX NOTICES</b>	8	<p>(1) Property tax notices shall be prepared in accordance with section 333 of the Act for all taxable property shown on the Assessment</p>

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  | Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2011 are the same as the property tax rates set out in Schedule "A".   |
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>ROLL</b>    | 10 | A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.   |
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>NOTICES</b> | 11 | <p>(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.</p> <p>(2) Supplementary property tax notices shall be sent in accordance with section 369 of the Act to the persons liable to pay the taxes.</p> |

#### **PART V - GENERAL**

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| <b>NUMBER AND<br/>GENDER<br/>REFERENCES</b> | 12 | 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>                              | 13 | Bylaw 15602 is repealed on May 1, 2021  |
| <b>EFFECTIVE DATE</b>                       | 14 | This bylaw takes effect after third reading and signatures have been completed.   |

READ a first time this	day of	, A.D. 2011;
READ a second time this	day of	, A.D. 2011;
READ a third time this	day of	, A.D. 2011;
SIGNED and PASSED this	day of	, A.D. 2011.

THE CITY OF EDMONTON

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MAYOR

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CITY CLERK

**BYLAW 15602                      SCHEDULE A**  
**2011 Municipal Tax Rates**

<b>Assessment Class</b>	<b>Property Assessment</b>			<b>Tax Rate</b>	<b>Municipal Taxes</b>
	<b>Taxable</b>	<b>Payment in Lieu</b>	<b>Total</b>		
Residential	91,288,851,697	56,568,509	91,345,420,206	0.0046778	427,295,607
Farmland	22,974,869	1,711,117	24,685,986	0.0046778	115,476
Other Residential	7,284,634,711	1,263,125,178	8,547,759,889	0.0053795	45,982,674
Non-Residential	32,346,146,952	1,706,867,233	34,053,014,185	0.0140594	478,764,948
Machinery and Equipment**	885,149,636	488,793	885,638,429	0.0140594	0
<b>Totals</b>	<b>131,827,757,865</b>	<b>3,028,760,830</b>	<b>134,856,518,695</b>	<b>0</b>	<b>952,158,705</b>

\*\*Exempt by City Bylaw

**2011 Education Tax Rates**  
**(Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate School District No. 7)**

<b>Assessment Class</b>	<b>Property Assessment</b>			<b>Tax Rate</b>	<b>Education Taxes</b>
	<b>Taxable</b>	<b>Payment in Lieu</b>	<b>Total</b>		
Residential	91,288,851,697	76,837,975	91,365,689,672	0.0023869	218,080,765
Farmland	22,974,869	1,822,192	24,797,061	0.0023869	59,188
Other Residential	7,078,484,551	640,142,975	7,718,627,526	0.0023869	18,423,592
Non-Residential	32,190,722,242	1,728,460,513	33,919,182,755	0.0032768	111,146,378
Machinery and Equipment	885,149,636	488,793	885,638,429	0	0
<b>Totals</b>	<b>131,466,182,995</b>	<b>2,447,752,448</b>	<b>133,913,935,443</b>	<b>0</b>	<b>347,709,923</b>

**2011 Provincial Education (ASFF) Requisition Allowance**

<b>Assessment Class</b>	<b>Property Assessment</b>			<b>Tax Rate</b>	<b>ASFF Requisition Allowance</b>
	<b>Taxable</b>	<b>Payment in Lieu</b>	<b>Total</b>		
Residential	91,288,851,697	76,837,975	91,365,689,672	0.0000569	5,198,708
Farmland	22,974,869	1,822,192	24,797,061	0.0000569	1,411
Other Residential	7,078,484,551	640,142,975	7,718,627,526	0.0000569	439,190
Non-Residential	32,190,722,242	1,728,460,513	33,919,182,755	0.0000315	1,068,454
Machinery and Equipment	885,149,636	488,793	885,638,429	0	0
<b>Totals</b>	<b>131,466,182,995</b>	<b>2,447,752,448</b>	<b>133,913,935,443</b>	<b>0</b>	<b>6,707,763</b>