

THE CITY OF EDMONTON

BYLAW 19519

**RESIDENTIAL ASSESSMENT AND SUPPLEMENTARY ASSESSMENT SUBCLASS
BYLAW**

Whereas pursuant to sections 297 and 313 of the Act, City Council may pass bylaws setting the assessment and supplementary assessment subclasses for residential property;

And whereas pursuant to section 325.1 of the Act, such bylaws may remain in force in subsequent years until they are repealed;

And Whereas the Edmonton City Charter amends the definitions of the assessment classes within the City of Edmonton;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

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| PURPOSE | 1 | The purpose of this bylaw is to authorize the assessment and supplementary assessment subclasses for residential property.. |
| DEFINITIONS | 2 | In this bylaw, unless the context otherwise requires: |
| | (a) | “Act” means the <i>Municipal Government Act</i> , RSA 2000, c.M-26 as amended by the <i>City of Edmonton Charter, 2018 Regulation AR 39/2018</i> ; |
| | (b) | “Assessment Roll” means assessment roll as defined in section 303 of the Act; |
| | (c) | “Co-operative Housing Project” shall mean a co-operative housing project that is: |
| | (i) | incorporated under the <i>Cooperatives Act</i> , 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.

- (d) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (e) **“Manufactured Home Community”** means manufactured home community as defined in section 284(1)(n) of the Act;
- (f) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (g) **“Other Residential”** means a subclass 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 neighbourhood 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.

(h) **“Residential”** means a subclass 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 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;
- (iv) vacant land that in the future, as designated by a land use bylaw, a neighbourhood 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;

but does not include property that falls into the Other Residential subclass.

(i) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;

- (j) **“Supplementary Assessment”** means an assessment made pursuant to section 314 of the Act;
- (k) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act.

RULES FOR INTERPRETATION 3 The marginal notes and headings in this bylaw are for reference purpose only.

PART II - RESIDENTIAL ASSESSMENT AND SUPPLEMENTARY ASSESSMENT SUBCLASSES

RESIDENTIAL ASSESSMENT AND SUPPLEMENTARY ASSESSMENT SUBCLASSES 4 For the purpose of the Assessment and Supplementary Assessment Rolls for the 2021 taxation year, and any future Assessment and Supplementary Assessment Rolls, all Residential Assessment Class Property within the City of Edmonton is hereby divided into the following subclasses:

- (a) Residential Assessment Class Property
 - (i) Residential;
 - (ii) Other Residential.

PART III - GENERAL

NUMBER AND GENDER REFERENCES 5 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.

EFFECTIVE DATE 6 This bylaw takes effect beginning on the date on which this bylaw is passed and signed.

READ a first time 25th day of January 2021;
READ a second time 25th day of January 2021;
READ a third time 25th day of January 2021;
SIGNED AND PASSED 25th day of January 2021.

THE CITY OF EDMONTON



MAYOR



CITY CLERK