

THE CITY OF EDMONTON

BYLAW 19574

2021 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW

Whereas, pursuant to section 353 of the *Municipal Government Act*, RSA 2000, c M-26, as amended, (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, 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 Order in Council 359/2018 sets out certain requirements that the City of Edmonton must follow to apply different tax rates in areas annexed from Leduc County and the Town of Beaumont;

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 167 of the *Education Act*, SA 2012, c E-0.3, the requisition by the Edmonton Catholic Separate School District No. 7, and the requisition for 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 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.

DEFINITIONS

2

In this bylaw, unless the context otherwise requires:

- (a) **“Act”** means the *Municipal Government Act*, RSA 2000, c M-26, as amended;
- (b) **“Assessment Roll”** means assessment roll as defined in section 303 of the Act;
- (c) **“Co-operative Housing Project”** means a co-operative housing project that is:
 - (i) incorporated under the *Cooperatives Act*, SA 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*, RSA 2000, c S-14, and occupied by tenants.
- (g) **“Designated Industrial Property”** means designated industrial property as defined in section 284(1)(f.01) of the Act;
- (h) **“Designated Industrial Property Requisition”** means the designated property requisition set by the Minister in accordance with Section 359.3 of the Act;
- (i) **“Farmland”** means farmland property as defined in section 297(4)(a) of the Act;
- (j) **“Legacy Annexed Properties”** are those properties annexed to the City of Edmonton pursuant to Order in Council 359/2018 that are required to be taxed using a

Leduc County tax rate;

- (k) **“Machinery and Equipment”** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
- (l) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (m) **“Manufactured Home Community”** means manufactured home community as defined in section 284(1)(n) of the Act;
- (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.
- (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 environmental reserve;

but does not include property that falls into the Other Residential sub-class.

- (w) **“Supplementary Assessment”** means an assessment made pursuant to section 314 or 314.1 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 2021 tax levy and supplementary tax levy, all assessed property within the City of Edmonton 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;
- (b) Non-Residential Property;
- (c) Farmland;
- (d) Machinery and Equipment.

ALLOWANCE FOR NON-COLLECTION OF TAXES 5 Pursuant to section 359(2) of the Act, for the 2021 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.

LEVY ON TAX RATES 6 (1) 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, except for Legacy Annexed Properties, shown on the Assessment Roll and the Supplementary Assessment Roll in accordance with the classifications of each property.

(2) The Chief Administrative Officer is hereby authorized to levy the Designated Industrial Property Requisition against the assessed value of all Designated Industrial Property shown on the Provincial Assessment Roll and the Provincial Supplementary Assessment Roll.

(3) The Chief Administrative Officer is hereby authorized to levy the tax rates set by Leduc County against the assessed value of the Legacy Annexed Properties on the Assessment Roll and the Supplementary Assessment Roll in accordance with the class of each property.

PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES

PROPERTY TAX ROLL 7 A Property Tax Roll shall be prepared in accordance with section 327 of the Act.

PROPERTY TAX NOTICES 8 (1) Property tax notices shall be prepared in accordance with section 333 and 334 of the Act for all taxable property shown on the Assessment Roll and the Provincial Assessment 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

**SUPPLEMENTARY
PROPERTY TAX
RATES**

- 9 (1) A supplementary tax may be imposed for Designated Industrial Property if the Designated Industrial Property has received a supplementary assessment by the Provincial Assessor.
- (2) A supplementary tax may be imposed for all other property if that property has received a supplementary assessment.
- 10 (1) Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2021 are the same as the property tax rates set out in Schedule “A”.
- 10 (2) Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2021 are the same as the property tax rates set out in Schedule “A” and the Leduc County tax rates for Legacy Annexed Property.

**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.

PART V - GENERAL

**NUMBER AND
GENDER**

- 13 All references in this bylaw will be read with such changes in number and gender as may be appropriate according to whether

BYLAW 19574 -- SCHEDULE A

2021 Municipal Tax Rates

Property Assessment (excluding Legacy Annexed Properties (Leduc Annexation))

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Residential	117,272,815,328	24,497,500	117,297,312,828	0.0070109	822,359,731
Farmland	67,444,733	243,867	67,688,600	0.0070109	474,558
Other Residential	12,891,248,172	257,276,038	13,148,524,210	0.0080625	106,009,976
Non-Residential	38,202,813,043	1,666,712,745	39,869,525,788	0.0199792	796,561,230
Machinery and Equipment*	783,809,829	0	783,809,829	0	0
Totals	169,218,131,105	1,948,730,150	171,166,861,255		1,725,405,495

*Exempt by City Bylaw

2021 Education Tax Rates

(Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate School District No. 7)

Property Assessment (including Legacy Annexed Properties (Leduc Annexation))

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Residential	117,419,586,423	21,630,000	117,441,216,423	0.0024930	292,780,953
Farmland	72,428,988	43,437	72,472,425	0.0024930	180,674
Other Residential	12,576,180,137	1,446,980	12,577,627,117	0.0024930	31,356,024
Non-Residential	38,225,573,468	292,048,175	38,517,621,643	0.0040997	157,910,693
Machinery and Equipment	0	0	00	0	0
Totals	168,293,769,016	315,168,592	168,608,937,608		482,228,344

2021 Provincial Education (ASFF) Requisition Allowance Rates

Property Assessment (including Legacy Annexed Properties (Leduc Annexation))

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	ASFF Requisition Allowance
Residential	117,419,586,423	21,630,000	117,441,216,423	0.0000853	10,017,736
Farmland	72,428,988	43,437	72,472,425	0.0000853	6,182
Other Residential	12,576,180,137	1,446,980	12,577,627,117	0.0000853	1,072,872
Non-Residential	38,225,573,468	292,048,175	38,517,621,643	0.0000699	2,692,382
Machinery and Equipment	0	0	0	0	0
Totals	168,293,769,016	315,168,592	168,608,937,608		13,789,172

The property tax rate for the 2021 Designated Industrial Property (DIP) Requisition by the Province of Alberta is 0.0000766
(Ministerial Order No.: MAG:010/21)