



CITY OF EDMONTON

BYLAW 15034

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

(CONSOLIDATED ON JANUARY 01, 2016)

THE CITY OF EDMONTON**BYLAW 15034****A BYLAW FIXING THE FEES FOR ASSESSMENT AND TAX SERVICES OF THE
CITY OF EDMONTON**

Whereas, pursuant to sections 299, 300, 301, 307, 350 and 553 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

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	In this bylaw, unless the context otherwise requires: <ul style="list-style-type: none">(a) “Assessed Person” has the same meaning that it has in Section 284 of the 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, association, corporation, trustee, executor, administrator or legal representative.

(S.3, Bylaw 17266, January 1, 2016)

**RULES FOR
INTEPRETATION**

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

PART II - FEES**FEES**

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

NO FEES

- 5(1) An Assessed Person is not liable for payment of the fees specified in Section 2 of Schedule “A” for up to three years of information, including the current year, respecting property when the Person making the request is the Assessed Person for that Assessed Property.
- 5(2) An Assessed Person is not liable for payment of the fees specified in Section 3 of Schedule “A” for information about the current year respecting property when the Person making the request is the Assessed Person for that Assessed Property.
- 5(3) An owner of a business is not liable for payment of the fees specified in Section 2 of Schedule “A” for up to three years of information, including the current year, respecting information about that business.
- 5(4) An owner of a business is not liable for payment of the fees specified in Section 3 of Schedule “A” for current year information about that business.
- 5(5) Notwithstanding subsections (1), (2), (3) and (4), 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.3, Bylaw 16843, January 1, 2015)

(S.4, Bylaw 17266, January 1, 2016).

- 5.1 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 the 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.
- 5.2 Notwithstanding anything in this bylaw, the City of Edmonton may

provide, under Section 167 of the *School Act* RSA 2000, Chap S-3, a digital copy of the assessment roll to the Edmonton Public School Board and the Edmonton Catholic School Board free of charge. Any request for a copy of the assessment roll in a non-digital format would be subject to the fees under this bylaw.

(S.5, Bylaw 17266, January 1, 2016).

PART III - GENERAL

IN FORM REQUESTED BY THE CITY	6	Requests made under section 299 or section 300 of the MGA must be in the manner required by the City of Edmonton, Assessment and Taxation Branch.
NUMBER AND GENDER REFERENCES	7	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.
REPEALS	8	Bylaw 11914 is repealed effective January 1, 2009.
EFFECTIVE DATE	9	This bylaw takes effect beginning on January 1, 2011.

(NOTE: Consolidation made under Section 69 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 and Bylaw No. 12005, and printed under the City Manager's authority)

Bylaw 15034 passed by City Council, December 10, 2008:

Amendments:

Bylaw 15261, December 01, 2009

Bylaw 15544, December 7, 2010

Bylaw 16239, January 1, 2013

Bylaw 16474, January 1, 2014

Bylaw 16843, January 1, 2015

Bylaw 17266, January 1, 2016

SCHEDULE A – BYLAW 17266

Service or Information	Description	Fee/Charge (Per tax Account unless otherwise specified)
1. Tax Certificate	A document certifying the amount of taxes imposed for the current tax year for a specific property or business, including the amount of current taxes owing and the total amount of tax arrears.	Staff Assisted -- \$36.00 On-Line -- \$31.00
2. Historical Tax Information	Compiled tax information for a specific property or business account which may include assessment, levies, payments and/or adjustments, but not including information available pursuant to Section 299 or 300 of the <i>Municipal Government Act</i> .	\$15.00 per account per year of information requested Where the information is requested for an entire condominium plan the charge will be \$15 per account per year to a maximum of \$600.00
3. Copies of Taxation/Assessment Notice	A reproduction of any Taxation or Assessment notice requested by the Assessed Person for that Assessed Property or for the business owner about that business.	\$12.00 per notice per year
4. Local Improvement Letter	A letter confirming if there are local improvement charges and the breakdown of those charges for a specific property, including payout information.	\$25.00 per account
5.(a) Tax Search	Uncertified information relating to a specific property, business or entire condominium plan as established on the Tax Roll which may include: property or premise address, legal description, current assessment, current exemption (%), current land use/mill class, year built, current levy, and current balance information.	Staff Assisted -- \$15.00 On-Line -- \$12.00 Condominium Plan --\$12.00 per account (to a maximum of \$600.00) Search for related condominium parking/ accessory unit -- \$12.00 per search conducted

Service or Information	Description	Fee/Charge (Per tax Account unless otherwise specified)
(b) Search Letter – New Account	A letter in lieu of a Tax Certificate for a property that was not subject to assessment in the current year and was established after the condition date through subdivision, consolidation or condominium plan. This letter confirms the current tax levy and balance information for the property, and provides tax information for the property as it existed prior to the subdivision, consolidation, or condominium plan. (This information is not available through the web tool.)	\$36.00 + \$12.00 for each additional account searched (to a maximum of \$600.00)
6. Current Assessment Detail Report	A report that provides an Assessed Person with assessment information for a specific assessment roll account.	\$25.00
7. Section 299 Requests	Documents required to be provided under s. 299 of the <i>Municipal Government Act</i> and regulations.	\$50.00 per hour, minimum of \$25.00, and photocopying charges per this bylaw (15)
8. Section 300 Requests	Documents required to be provided under s. 300 of the <i>Municipal Government Act</i> and regulations.	\$50.00 per hour, minimum of \$25.00, and photocopying charges per this bylaw (15)
9. Pro-Forma	A report for a non-residential/multi-residential income-producing property.	\$25.00 per account
10. Property Tax Information to Lending Institutions	Information provided to lending institutions to allow them to pay their mortgagees' property tax account. This service includes processing tax payments, maintaining mortgage interest information, and providing annual tax billing information. This information will only be provided when the mortgage interest is reflected within the City of Edmonton records at the time of the request.	Hard Copy -- \$11.00 Electronic -- \$7.50
11. Other Assessment and/or Tax Information	Services not identified in Items (1) – (8), provided that the information is not considered confidential.	\$12.00 per account or \$50.00 per hour, whichever is greater
12.(a) Tax Recovery Notification Filing Fee (Caveat Charges)	A charge for registration of Tax Recovery Notification against the Certificate of Title of a property.	\$100.00 per account

Service or Information	Description	Fee/Charge (Per tax Account unless otherwise specified)
(b) Distress Warrant/Removal and Sale of Assets and Other Collection Costs	A charge to recover any costs incurred by the City to issue distress warrants, remove and sell assets, or take any other collection proceedings.	Pro-rata/cost recovery per account
13. Dishonoured Payment Fee	Service charge for a cheque or auto withdrawal not honoured by a financial institution for reasons such as insufficient funds.	Single Account -- \$35.00 Multiple Accounts -- \$17.50 per account
14. Customized Reports/Maps	Customized reports or maps detailing assessment and/or tax information for a group of properties or businesses limited to details pursuant to Item 5(a) of Schedule "A" to this bylaw.	\$100.00/Hour plus \$5.00 per account
15. Photocopying Charges	Fee for photocopies of document(s) requested from property, business or general files.	\$0.30 per page (single sided) \$0.60 per page (double sided)
16. Annual Assessment Roll (excluding confidential information)	Electronic or paper copy of all or a portion of the annual assessment roll (by land use code or neighbourhood), excluding confidential information.	\$5.00 per account
17. Split Adjustment Details	<p>A request made prior to July 15 of any year for an allocation of property taxes (typically done under Section 429.1 of the <i>Municipal Government Act</i>) for a property that was not subject to assessment in the current year and was established after the condition date through a subdivision, condominium plan, or consolidation of the property.</p> <p>The allocation will be done for the entire subdivision or condominium plan and the charges will be based on all accounts for which an adjustment is calculated.</p>	\$15.00 per account (to a maximum of \$600.00)
18. Monthly Payment Plan Account History	Report providing details of a specific auto withdrawal payment for accounts on the monthly payment plan, where multiple tax accounts are paid through the same bank account.	\$25.00 per report

SCHEDULE B – BYLAW 17266

Assessed Persons that may contract with the City in relation to information requests under Section 300 of the <i>Municipal Government Act</i>
Edmonton Real Estate Board