

2012

Residential Property Taxes and Utility Charges Survey



September 2013



THE CITY OF
CALGARY
CHIEF FINANCIAL OFFICER'S
DEPARTMENT

Introduction

Please find attached this is the 2013 Canadian Municipal Residential Property Tax and Utility Charges Survey. In it we present data for the 2012 taxation year collected from participating Canadian municipalities. The survey was conducted via e-mail with participating Canadian municipalities between March and June 14, 2013.

All survey responses are published. Please note that some participating municipalities chose not to answer some questions. As such there may be different numbers of participants for each table and graph contained in this report.

This information is collected and distributed to assist Canadian municipalities in their property tax matters in Canada.

Results

From a municipal perspective, Chart 1B is most useful for the purpose of comparing residential property taxes. Chart 1B shows that the average property tax levy, for both municipal and provincial purposes, for a representative house in Canada in 2012 was \$2,743 per year.

Taking citizens perspective, the combination of property taxes and utilities provides a better understanding for the total costs to reside in a municipality. Chart 5 shows that those costs average \$4,678 per year, for a representative house in Canada in 2012.

Methodology

A preliminary survey was sent out on March 11th, after which a publication date of June 14th was set. The property tax survey was sent to participants on May 19th. A supplemental question and reminder was sent on May 8th, and the preliminary results were circulated for correction starting June 6th. Participants were asked to check their numbers and make any corrections they would like.

Where participants did not provide electricity costs they were estimated from rates published by a local electricity distributor, or were estimated using Manitoba Hydro's Survey of Canadian Electricity Bills.

This year, the same questions were asked as in previous surveys with one exception. A new question was included regarding commercial property taxes. Retail, office, commercial, fishing, farming, manufacturing and a host of other non-residential activities occur in Canadian municipalities. Each non-residential activity attracts a different property taxation rate in each municipality. In order to "level the playing field" across all types of commercial properties and tax rates, we asked for the 'average property taxes per \$1,000 of assessed value, for all properties which are not residential'.

The charts and tables are presented in the same sequence as previous surveys with the new business tax chart and table presented last.

2012 Residential Property Taxes and Utility Charges Survey

Footnote:

1. *The City of Saskatoon commented that the new commercial property tax question would work well for municipalities which re-assessed annually but would prove unworkable for municipalities which re-assess over longer periods like the 4 year cycle currently in use in Saskatoon. We inquired if the City of Saskatoon would like us to publish any particular statement about this and we were provided the following:*

The City of Saskatoon has not supplied effective tax rate (ETR) values for commercial properties. ETRs are highly susceptible/variable due to differences in underlying property values both between jurisdictions and even within jurisdictions (year to year) that do not create new annual assessment values.

2. *The “representative single family house” used in this survey continues to be defined as:*

Twenty-five to thirty-years-old, single-detached, three-bedroom bungalow with a main floor area of 1,200 square feet, a double car garage and finished full basement, on a 6,000 square-foot lot located in an average neighbourhood of the city.

Please note: the practice in Vancouver is to have a semi-finished crawl space instead of a basement so there are no “representative single family houses” in Vancouver. In keeping with their prior

participation in this survey Vancouver provided average taxation information across all single family homes instead.

We also took the opportunity to ask participants to identify the characteristics of a “representative single family house” currently in their borders. The results of that survey are being compiled and will form the basis for a new definition of the “representative single family house” in next years’ survey.

2012 Residential Property Taxes and Utility Charges Survey

Chart 1: Net Property Tax (after Grants) for a Representative Single Family House in 2012 - Canadian Cities

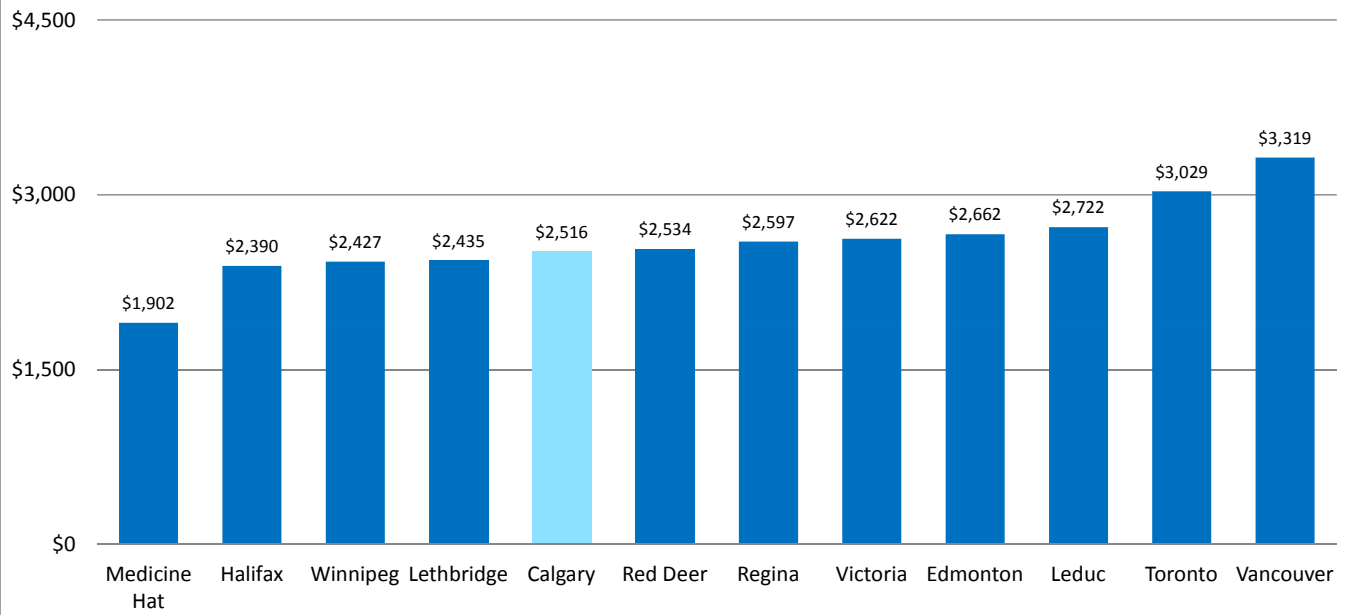
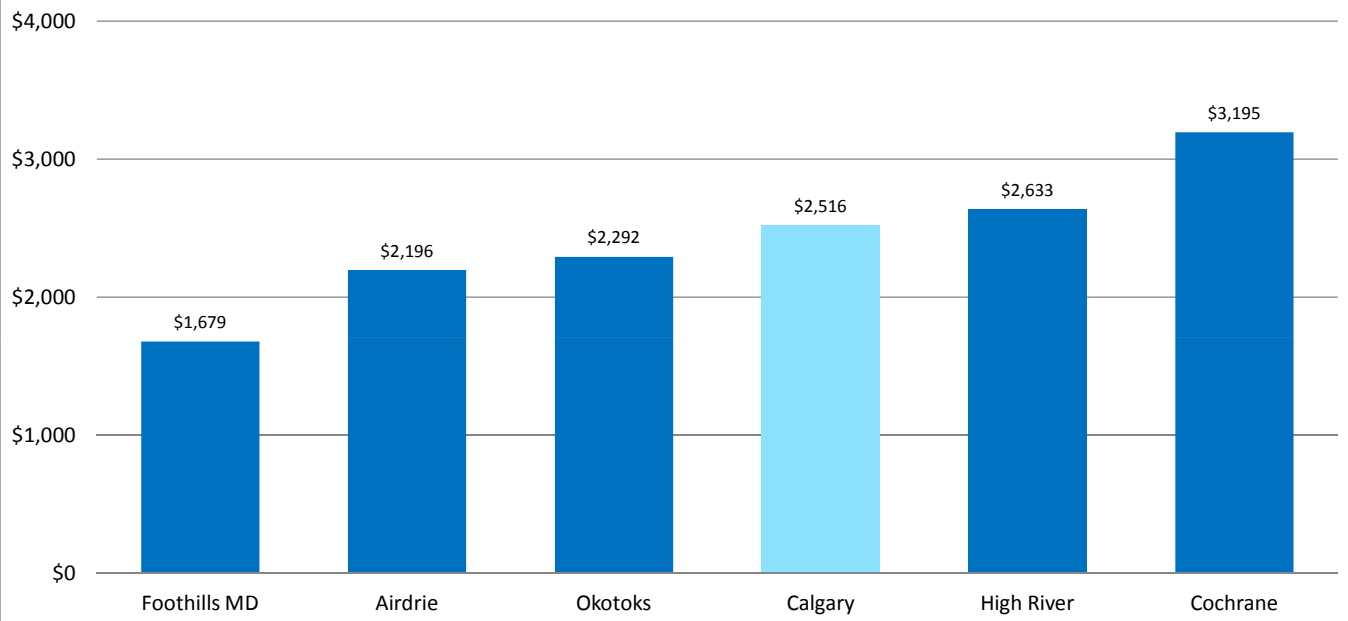


Chart 1A: Total Property Tax for a Representative Single Family House in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Chart 1B: Municipal Property Tax for a Representative Single Family House in 2012 - Canadian Cities

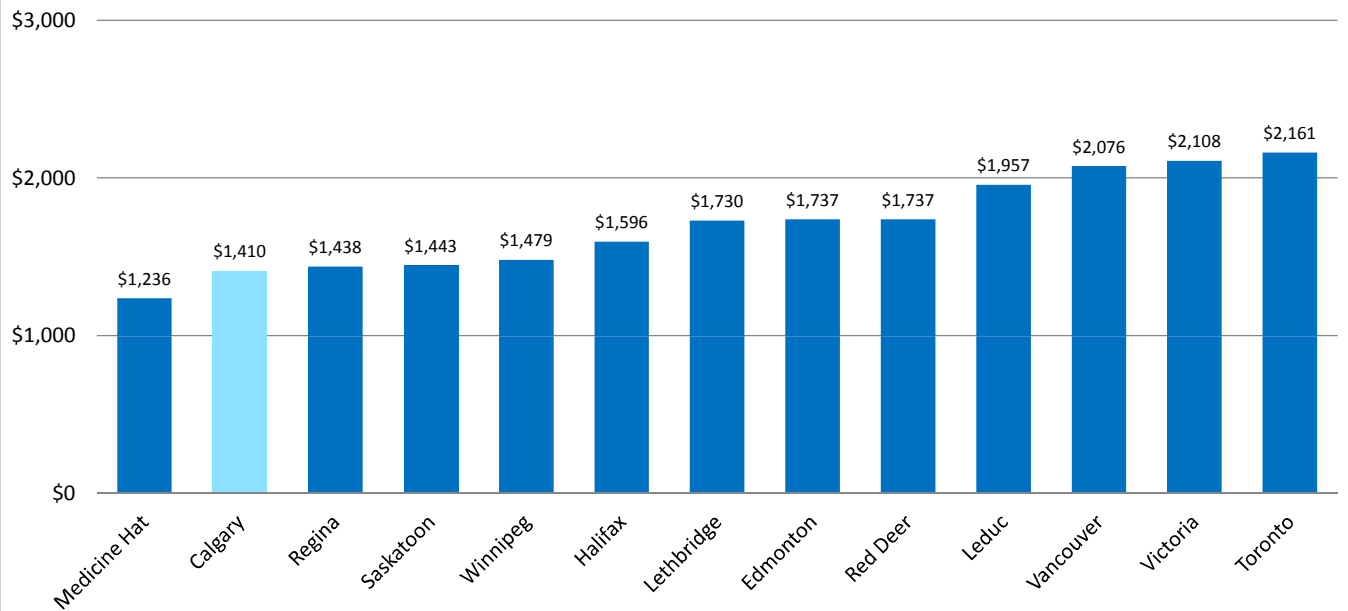
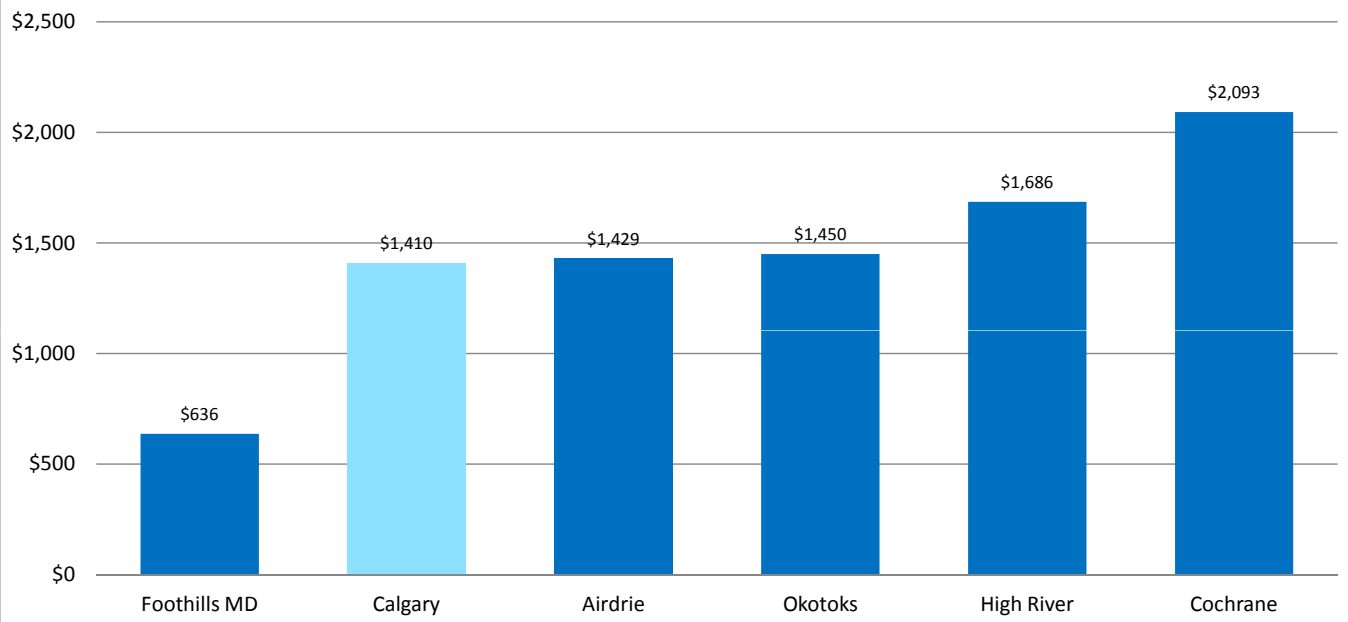


Chart 1C: Municipal Property Tax for a Representative Single Family House in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Table 1

**Comparative Property Tax Levy on a Representative Single Family House in 2012
(Selected Canadian Cities)
(dollars)**

City	Property Tax Levy				Homeowner Grants or Credits	Net Property Tax Levy (After Grants)	Rank
	Municipal	School	Other	Total			
Victoria	2,108	918	441	3,467	845	3,467	12
Surrey	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Leduc	1,957	752	13	2,722	0	2,722	9
Red Deer	1,737	793	4	2,534	0	2,534	6
Lethbridge	1,730	674	31	2,435	0	2,435	4
Medicine Hat	1,236	642	24	1,902	0	1,902	1
Saskatoon	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Regina	1,438	1,005	154	2,597	0	2,597	7
Winnipeg	1,479	1,648	0	3,127	700	2,427	3
Halifax	1,596	638	156	2,390	0	2,390	2
St. John's	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vancouver	2,076	1,578	510	4,164	845	3,319	11
Calgary	1,410	1,105	0	2,516	0	2,516	5
Edmonton	1,737	904	21	2,662	0	2,662	8
Toronto	2,161	868	0	3,029	0	3,029	10
Average	1,722 *	960*	113*	2,795*	797 *	2,667*	-

* Average of those reporting

Table 1A

**Comparative Property Tax Levy on a Representative Single Family House in 2012
(Calgary Region)
(dollars)**

Calgary Region	Property Tax Levy				Rank
	Municipal	School	Other	Total	
Calgary	1,410	1,105	0	2,516	4
Airdrie	1,429	767	0	2,196	2
Cochrane	2,093	1,085	18	3,195	6
Foothills MD	636	822	221	1,679	1
High River	1,686	899	48	2,633	5
Okotoks	1,450	725	117	2,292	3
Average	1,451	900	101*	2,419	-

* Average of those reporting

2012 Residential Property Taxes and Utility Charges Survey

Chart 2: Average Property Tax for an Average Dwelling in 2012 - Canadian Cities

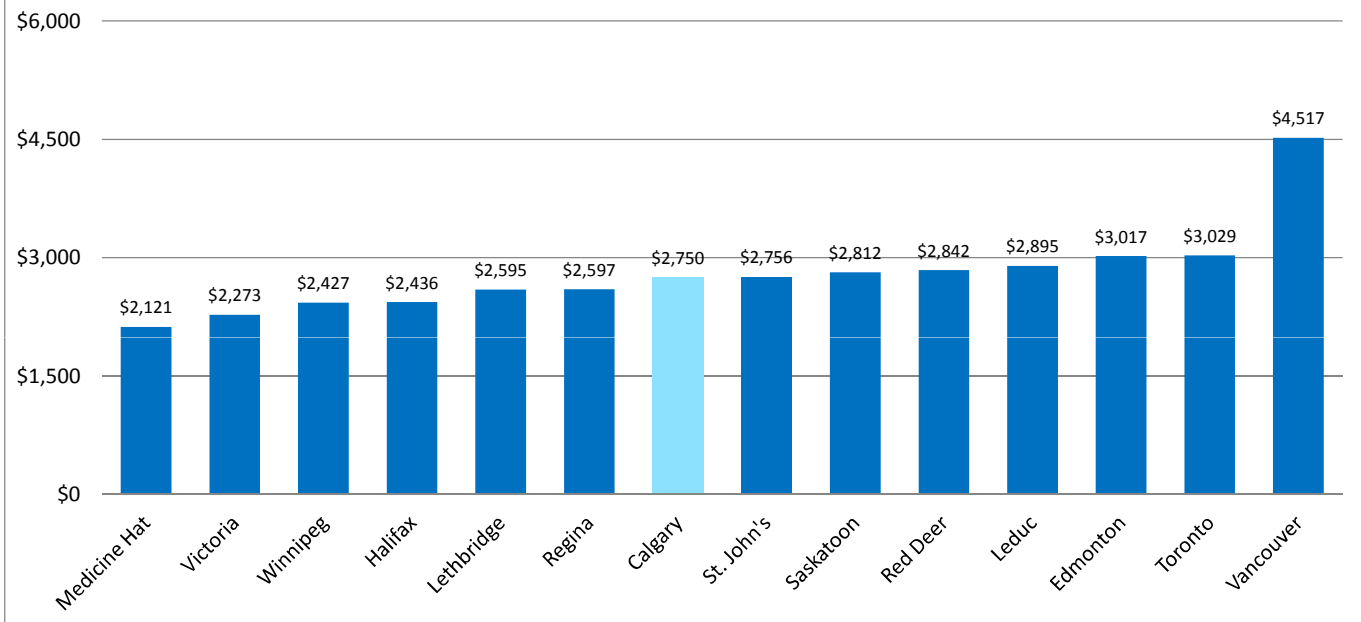
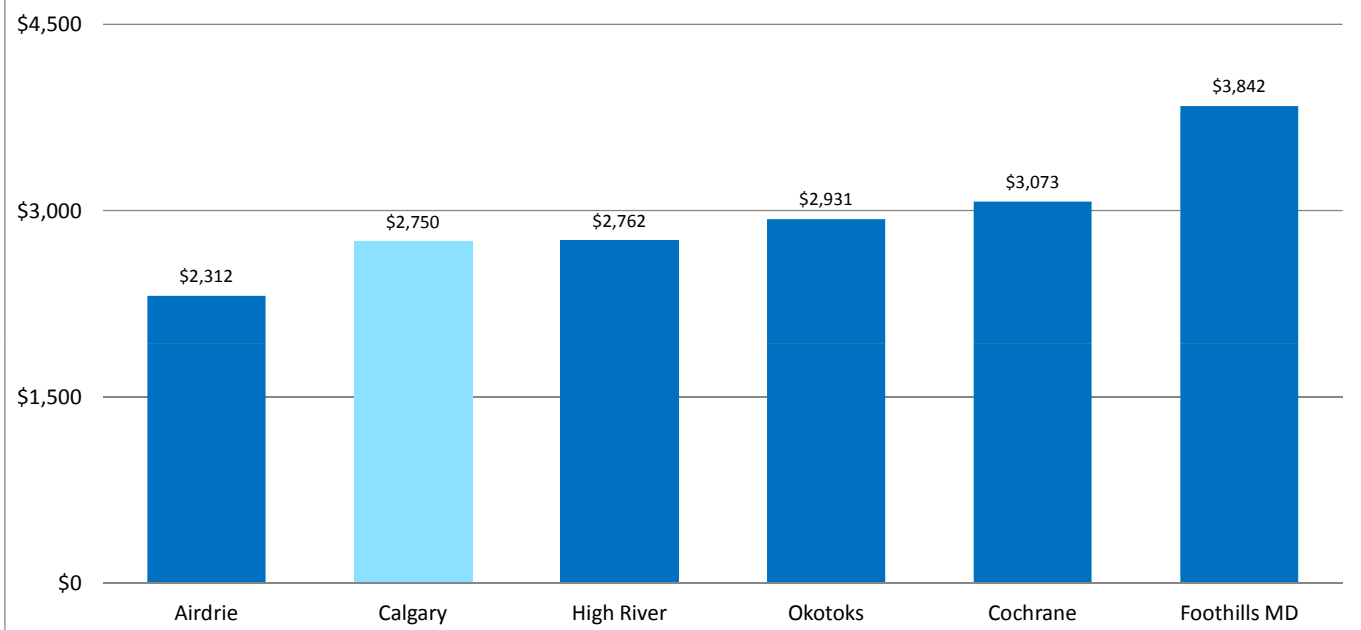


Chart 2A: Average Property Tax for an Average Dwelling in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Chart 2B: Median Property Tax for an Average Dwelling in 2012 - Canadian Cities

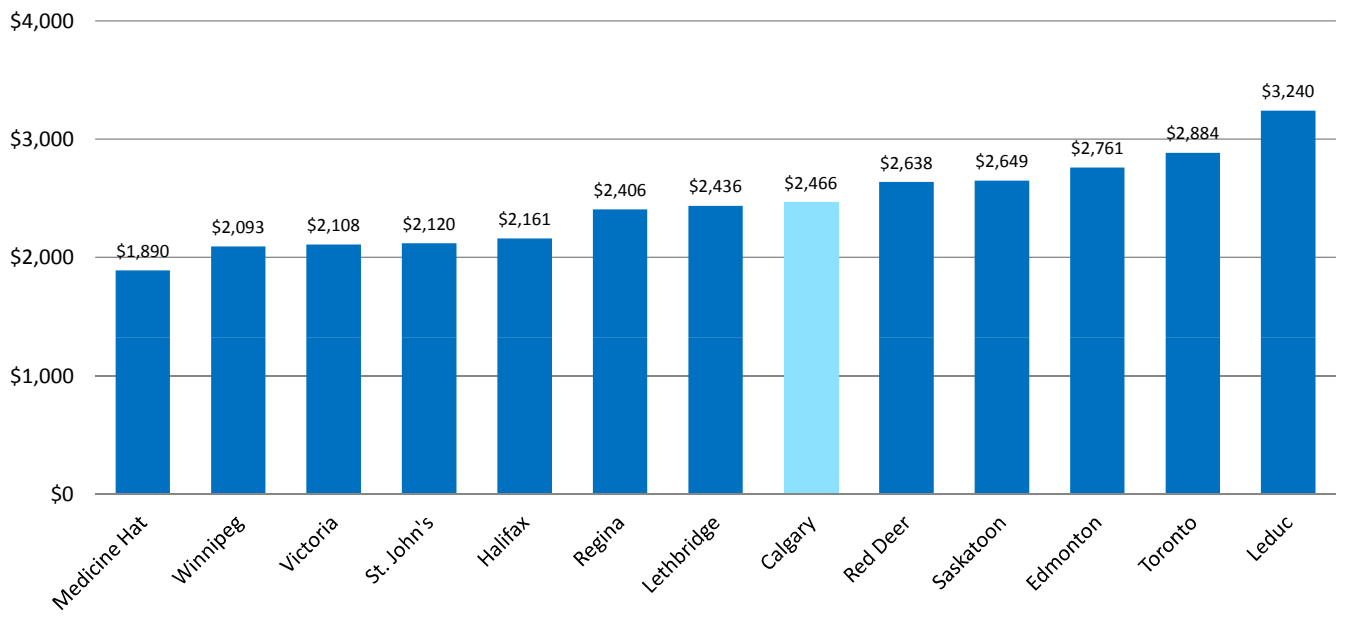
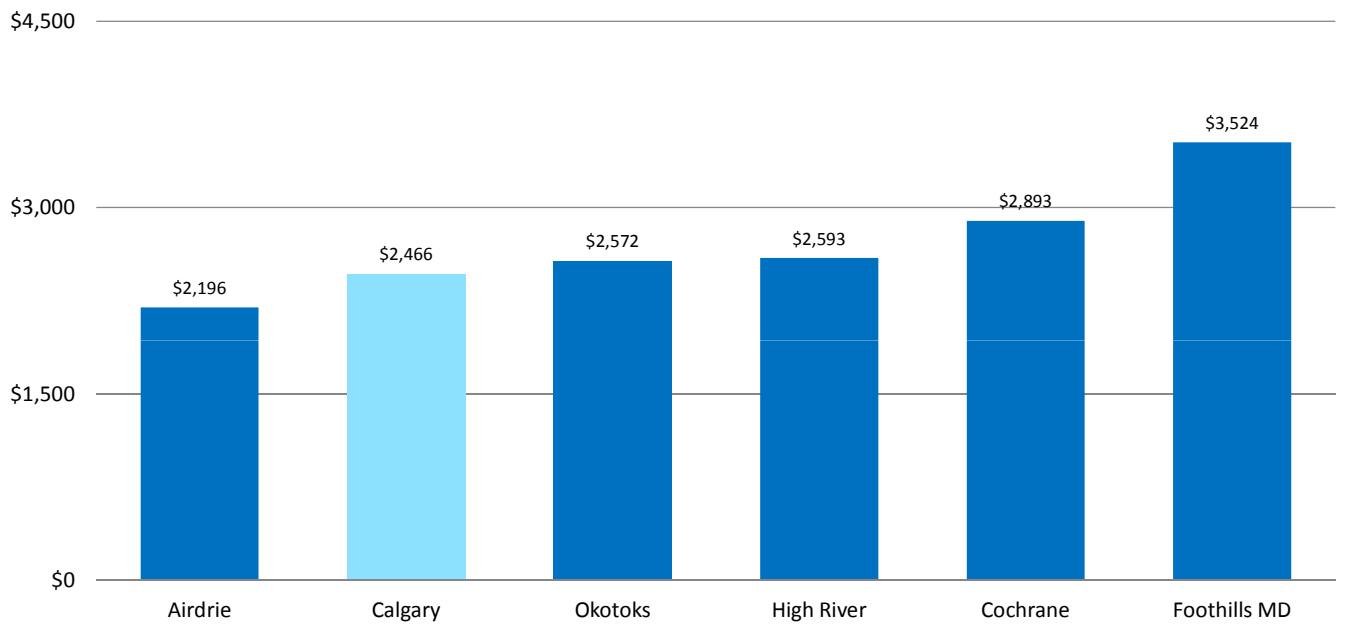


Chart 2C: Median Property Tax for an Average Dwelling in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Table 2

**Average Property Tax and Median Property Tax for an Average Dwelling in 2012
(Selected Canadian Cities)
(dollars)**

City	Average Tax		Median Tax	
	Tax Levy	Rank	Tax Levy	Rank
Victoria	2,273	2	2,108	3
Surrey	N/A	N/A	N/A	N/A
Leduc	2,895	11	3,240	13
Red Deer	2,842	10	2,638	9
Lethbridge	2,595	5	2,436	7
Medicine Hat	2,121	1	1,890	1
Saskatoon	2,812	9	2,649	10
Regina	2,597	6	2,406	6
Winnipeg	2,427	3	2,093	2
Halifax	2,436	4	2,161	5
St. John's	2,756	8	2,120	4
Vancouver	4,517	14	N/A	N/A
Calgary	2,750	7	2,466	8
Edmonton	3,017	12	2,761	11
Toronto	3,029	13	2,884	12
Average	2,791*	-	2,450*	-

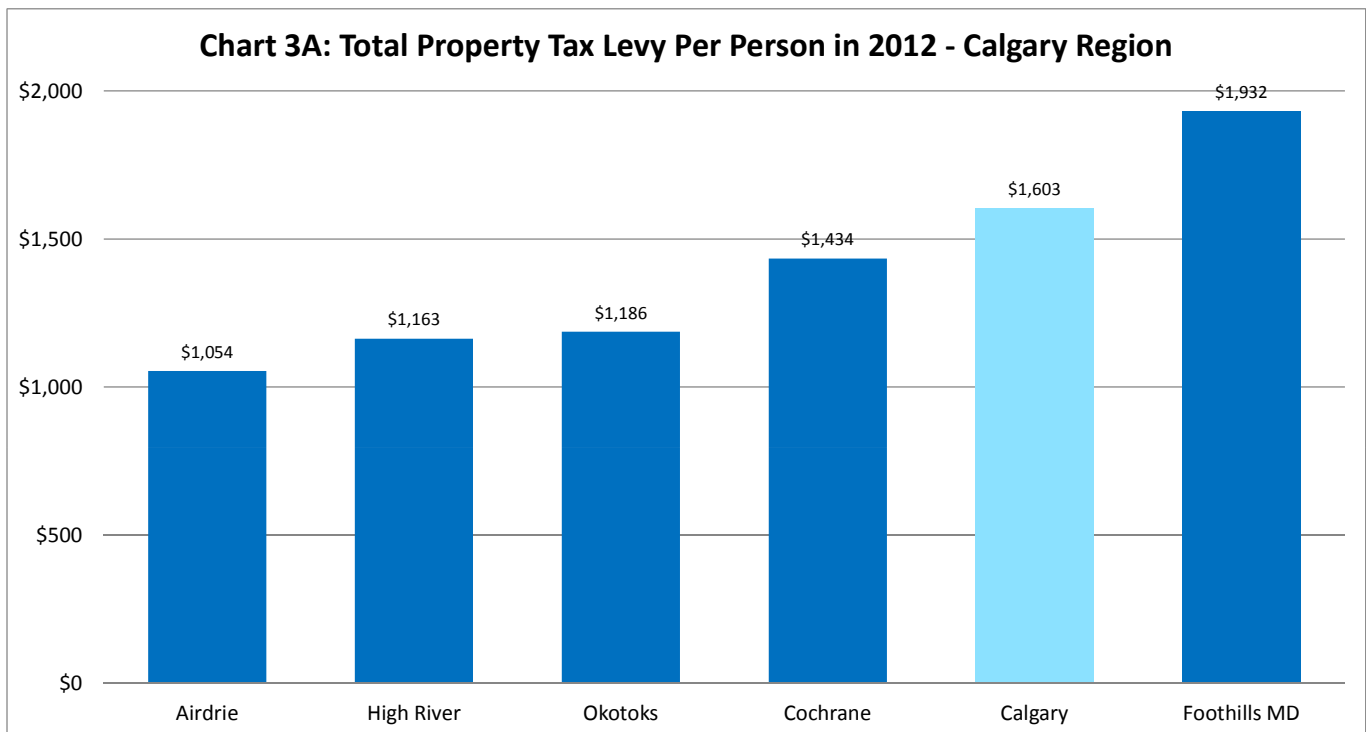
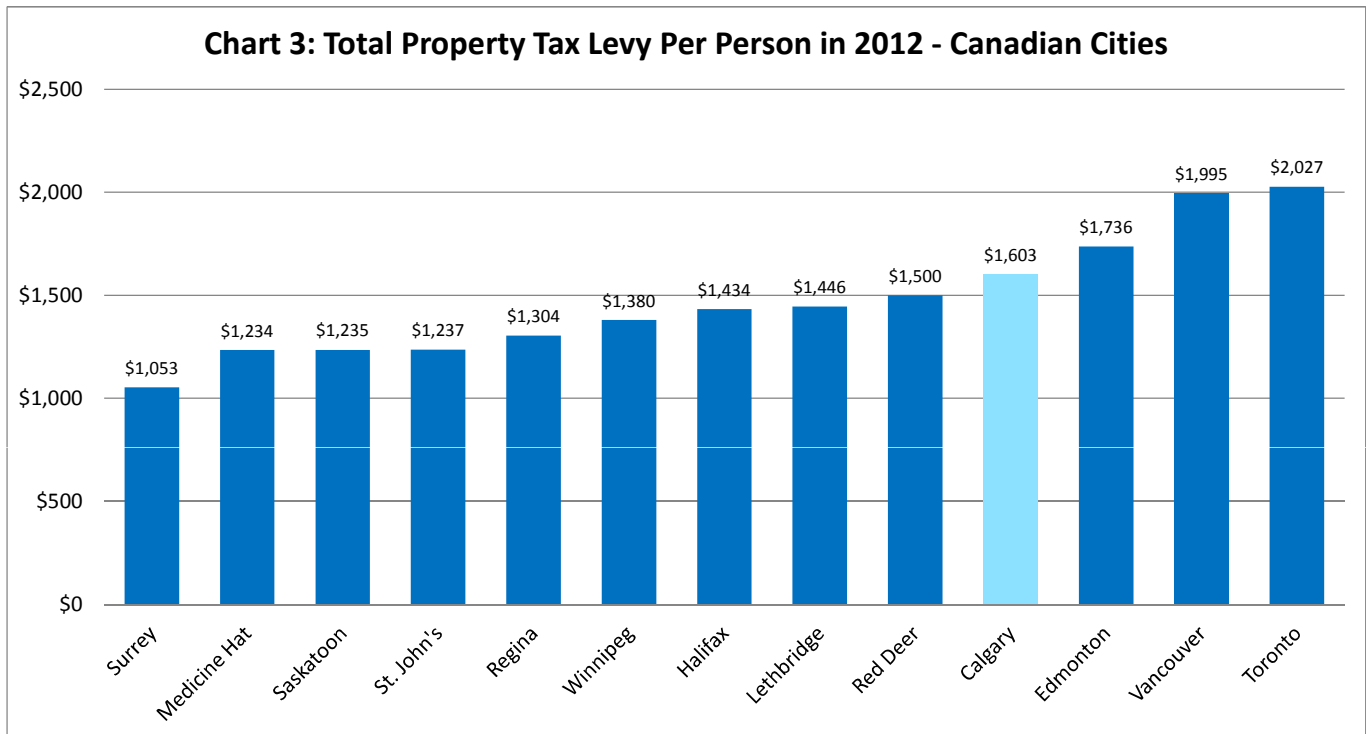
* Average of those reporting

Table 2A

**Average Property Tax and Median Property Tax for an Average Dwelling in 2012
(Calgary Region)
(dollars)**

Calgary Region	Average Tax		Median Tax	
	Tax Levy	Rank	Tax Levy	Rank
Calgary	2,750	2	2,466	2
Airdrie	2,312	1	2,196	1
Cochrane	3,073	5	2,893	5
Foothills MD	3,842	6	3,524	6
High River	2,762	3	2,593	4
Okotoks	2,931	4	2,572	3
Average	2,984	-	2,707	-

2012 Residential Property Taxes and Utility Charges Survey



2012 Residential Property Taxes and Utility Charges Survey

Chart 3B: Total Property and Business Tax Levy Per Person in 2012 - Canadian Cities

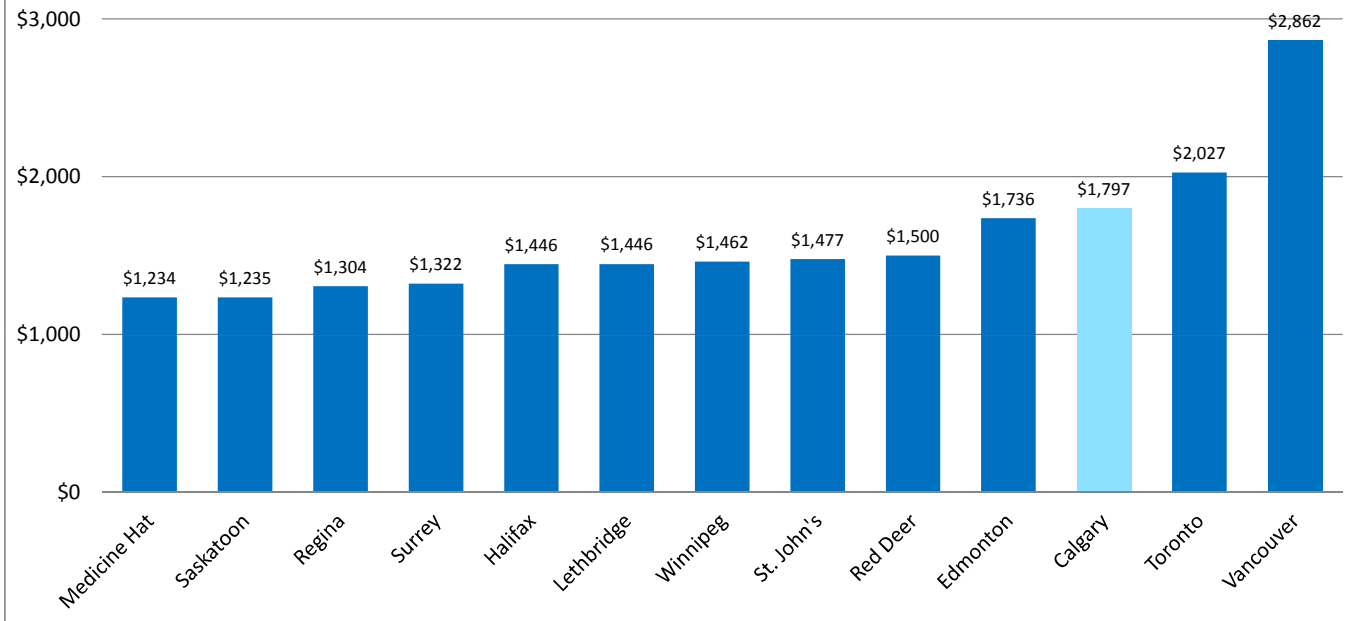
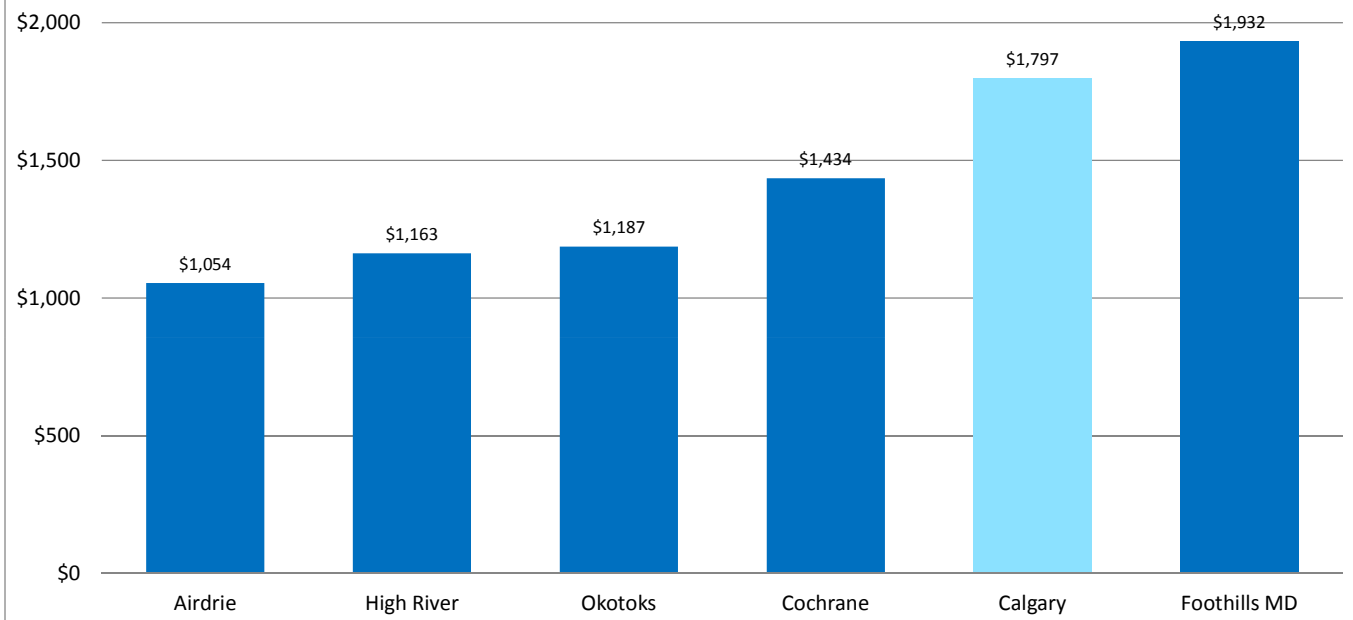


Chart 3C: Total Property and Business Tax Levy Per Person in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Chart 3D: Residential Property Tax as Percent of Total Tax Levy in 2012 - Canadian Cities

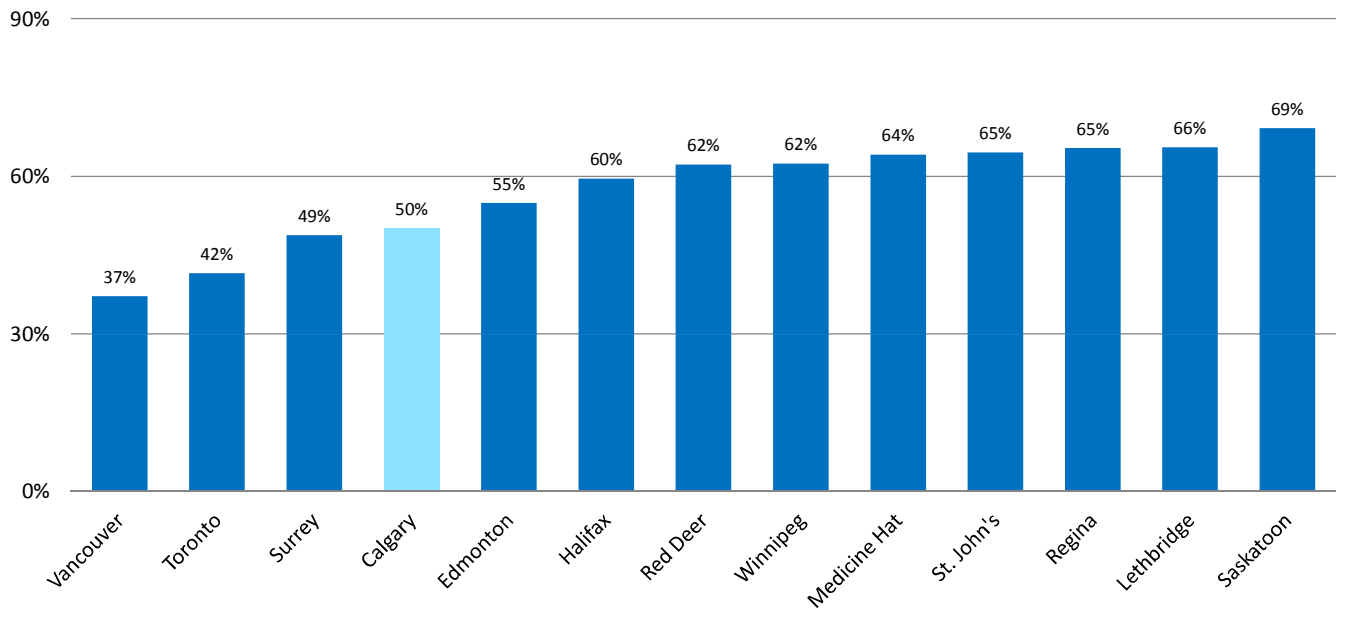
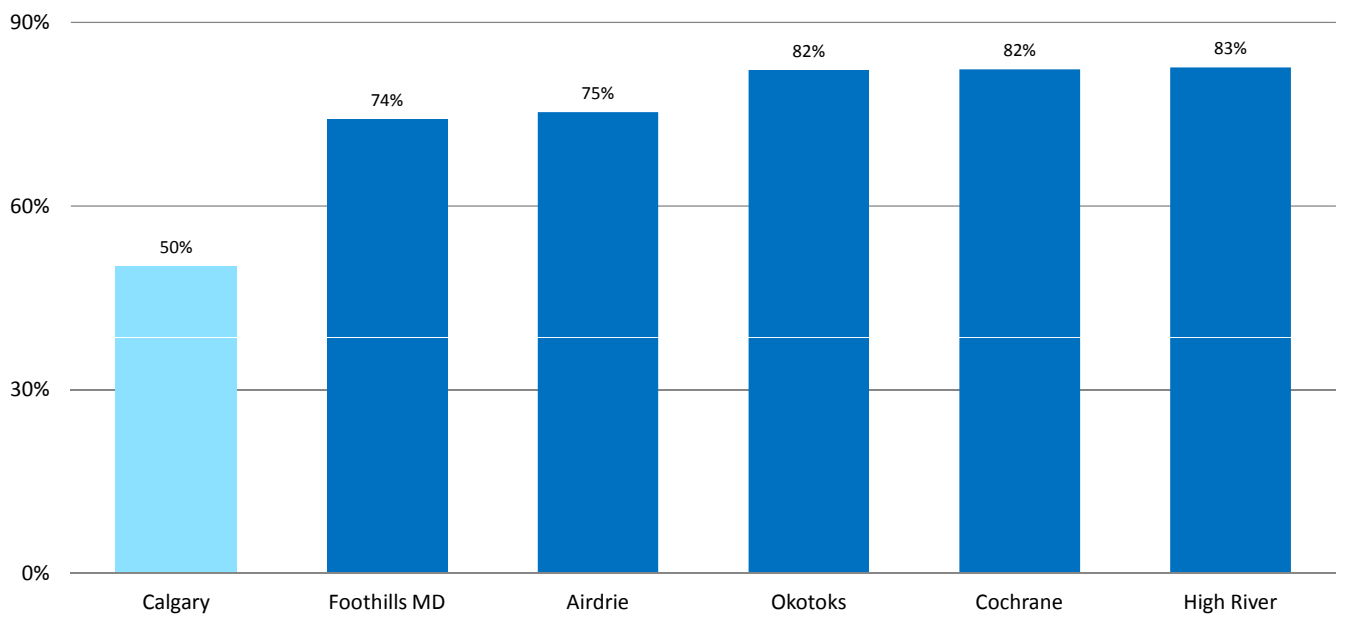


Chart 3E: Residential Property Tax as Percent of Total Tax Levy in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Table 3
Total Property and Business Tax Levy Per Person in 2012
(Selected Canadian Cities)

City	Population	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		<i>(thousands of dollars)</i>			<i>(dollars)</i>		<i>(dollars)</i>	
Victoria	80,017	N/A	0	0	N/A	N/A	N/A	N/A
Surrey	492,160	518,344	132,241	650,584	1,053	1	1,322	4
Leduc	25,500	N/A	0	0	N/A	N/A	N/A	N/A
Red Deer	91,877	137,851	0	137,851	1,500	9	1,500	9
Lethbridge	89,074	128,784	0	128,784	1,446	8	1,446	6
Medicine Hat	61,180	75,494	0	75,494	1,234	2	1,234	1
Saskatoon	239,000	295,240	0	295,240	1,235	3	1,235	2
Regina	206,316	269,126	0	269,126	1,304	5	1,304	3
Winnipeg	704,800	972,556	57,781	1,030,337	1,380	6	1,462	7
Halifax	413,710	593,120	4,900	598,020	1,434	7	1,446	5
St. John's	107,000	132,322	25,692	158,014	1,237	4	1,477	8
Vancouver	603,000	1,203,251	522,812	1,726,063	1,995	12	2,862	13
Calgary	1,120,200	1,795,330	218,226	2,013,556	1,603	10	1,797	11
Edmonton	817,498	1,419,312	0	1,419,312	1,736	11	1,736	10
Toronto	2,790,000	5,654,530	0	5,654,530	2,027	13	2,027	12
Average	522,755	1,015,020*	160,275*	943,794*	1,476*	-	1,604*	-

* Average of those reporting

Table 3A
Total Property and Business Tax Levy Per Person in 2012
(Calgary Region)

Calgary Region	Population	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		<i>(thousands of dollars)</i>			<i>(dollars)</i>		<i>(dollars)</i>	
Calgary	1,120,200	1,795,330	218,226	2,013,556	1,603	5	1,797	5
Airdrie	45,711	48,179	0	48,179	1,054	1	1,054	1
Cochrane	17,580	25,213	0	25,213	1,434	4	1,434	4
Foothills MD	21,650	41,826	0	41,826	1,932	6	1,932	6
High River	12,920	15,022	0	15,022	1,163	2	1,163	2
Okotoks	24,962	29,614	11	29,625	1,186	3	1,187	3
Average	207,171	325,864	109,118*	362,237	1,395	-	1,428	-

* Average of those reporting

2012 Residential Property Taxes and Utility Charges Survey

Table 3B
Total Property and Business Tax Levy in 2012
(Selected Canadian Cities)
(Thousands of dollars)

City	Property Tax			Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	Non-residential	Total				
Victoria	89,154	N/A	N/A	0	N/A	N/A	N/A
Surrey	317,376	200,968	518,344	132,241	650,584	48.8	3
Leduc	25,371	N/A	N/A	0	N/A	N/A	N/A
Red Deer	85,805	40,695	137,851	0	137,851	62.2	7
Lethbridge	84,373	44,410	128,784	0	128,784	65.5	12
Medicine Hat	48,408	27,086	75,494	0	75,494	64.1	9
Saskatoon	204,205	91,035	295,240	0	295,240	69.2	13
Regina	175,940	93,186	269,126	0	269,126	65.4	11
Winnipeg	643,372	329,184	972,556	57,781	1,030,337	62.4	8
Halifax	356,129	236,991	593,120	4,900	598,020	59.6	6
St. John's	101,971	30,351	132,322	25,692	158,014	64.5	10
Vancouver	641,419	561,832	1,203,251	522,812	1,726,063	37.2	1
Calgary	1,009,316	786,014	1,795,330	218,226	2,013,556	50.1	4
Edmonton	779,573	639,739	1,419,312	0	1,419,312	54.9	5
Toronto	2,351,080	3,303,450	5,654,530	0	5,654,530	41.6	2
Average	460,899	491,149*	1,015,020*	160,275*	1,088,993*	57.3*	-

* Average of those reporting

Table 3C
Total Property and Business Tax Levy in 2012
(Calgary Region)
(Thousands of dollars)

Calgary Region	Property Tax			Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	Non-residential	Total				
Calgary	1,009,316	786,014	1,795,330	218,226	2,013,556	50.1	1
Airdrie	36,290	11,889	48,179	0	48,179	75.3	3
Cochrane	20,764	4,449	25,213	0	25,213	82.4	5
Foothills MD	30,988	10,838	41,826	0	41,826	74.1	2
High River	12,414	2,608	15,022	0	15,022	82.6	6
Okotoks	24,366	5,248	29,614	11	29,625	82.2	4
Average	189,023	136,841	325,864	218,226*	362,237	74.5	-

* Average of those reporting

2012 Residential Property Taxes and Utility Charges Survey

Table 3D

Total Property Tax Levy By Purposes in 2012

(Selected Canadian Cities)

(Thousands of dollars)

City	Residential Property				Non-residential Property			
	Municipal	School	Other	Total	Municipal	School	Other	Total
Victoria	53,519	23,475	12,160	76,993	N/A	N/A	0	N/A
Surrey	161,889	122,763	32,723	284,652	N/A	N/A	0	N/A
Leduc	18,335	7,035	0	25,371	N/A	N/A	0	N/A
Red Deer	N/A	N/A	0	N/A	N/A	N/A	0	N/A
Lethbridge	60,458	22,852	1,063	83,311	36,757	7,386	267	44,143
Medicine Hat	31,615	16,181	612	47,796	21,850	5,110	156	26,960
Saskatoon	104,756	87,857	11,592	192,613	42,304	44,054	4,677	86,358
Regina	97,397	68,085	10,458	165,482	48,376	39,615	5,195	87,991
Winnipeg	320,961	322,411	0	643,372	130,001	199,183	0	329,184
Halifax	244,745	97,843	13,541	342,589	207,948	25,163	1,603	233,112
St. John's	99,408	0	2,564	99,408	N/A	N/A	0	N/A
Vancouver	319,957	242,966	78,496	562,923	N/A	N/A	0	N/A
Calgary	566,542	442,774	0	1,009,316	595,996	190,018	0	786,014
Edmonton	512,401	261,231	5,941	773,632	514,122	124,511	1,106	638,633
Toronto	1,677,338	673,742	0	2,351,080	1,452,686	1,293,132	0	2,745,818
Average	304,952 *	170,658 *	16,915 *	475,610 *	338,893 *	214,241 *	2,167 *	553,135 *

* Average of those reporting

Table 3E

Total Property Tax Levy By Purposes in 2012

(Calgary Region)

(Thousands of dollars)

Calgary Region	Residential Property				Non-residential Property			
	Municipal	School	Other	Total	Municipal	School	Other	Total
Calgary	566,542	442,774	0	1,009,316	595,996	190,018	0	786,014
Airdrie	23,358	12,735	197	36,290	8,300	3,552	38	11,889
Cochrane	13,493	7,152	119	20,764	2,918	1,514	17	4,449
Foothills MD	11,740	15,166	4,082	30,988	6,702	3,349	787	10,838
High River	7,942	4,243	228	12,414	1,562	1,002	44	2,608
Okotoks	15,531	7,664	1,171	24,366	3,185	1,823	240	5,248
Average	106,434	81,622	1,159*	189,023	595,996	33,543	225 *	136,841

* Average of those reporting

2012 Residential Property Taxes and Utility Charges Survey

Chart 4: Average Monthly Utility Charges for a Representative Single Family House in 2012 - Canadian Cities

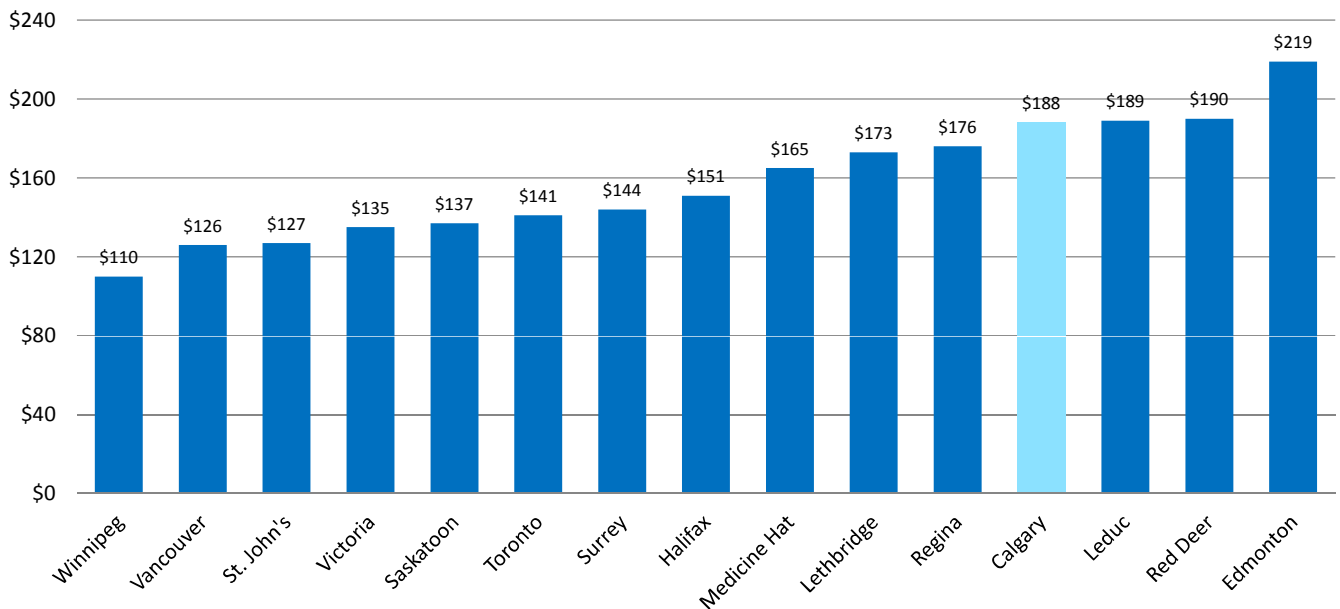
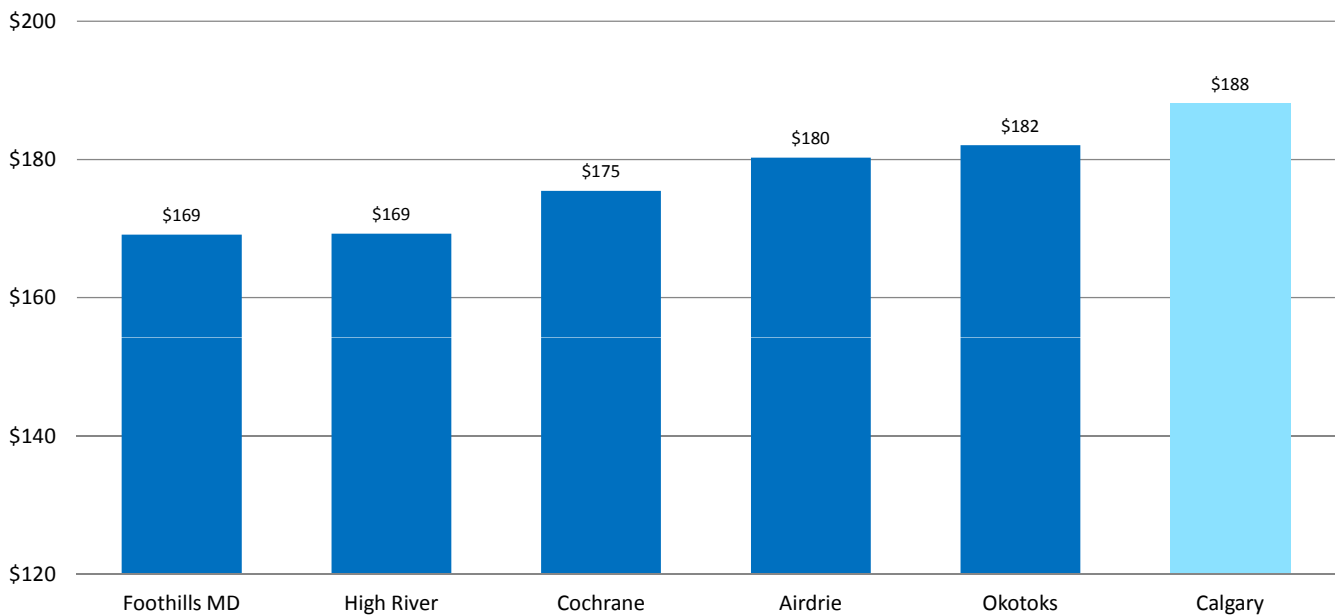


Chart 4A: Average Monthly Utility Charges for a Representative Single Family House in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Table 4

**Average Monthly Utility Charges for a Representative Single Family House in 2012
(Selected Canadian Cities)
(dollars)**

City	Power	Water	Sewer	Garbage	Land Drainage	Total	Rank
Victoria	77.98	20.00	20.00	17.00	0.00	134.98	4
Surrey	77.98	15.49	13.26	23.42	13.83	143.98	7
Leduc	100.00	34.00	28.00	22.00	5.00	189.00	13
Red Deer	100.00	37.00	41.00	12.00	0.00	190.00	14
Lethbridge	100.00	31.00	25.00	17.00	0.00	173.00	10
Medicine Hat	82.57	36.30	30.27	15.80	0.00	164.94	9
Saskatoon	91.23	24.84	16.50	0.00	4.40	136.97	5
Regina	87.00	42.75	34.38	0.00	11.40	175.53	11
Winnipeg	47.47	26.00	37.00	0.00	0.00	110.47	1
Halifax	94.00	21.00	36.00	0.00	0.00	151.00	8
St. John's	111.11	15.77	0.00	0.00	0.00	126.88	3
Vancouver	77.98	16.28	15.29	16.92	0.00	126.47	2
Calgary	98.88	41.90	27.42	11.60	8.36	188.17	12
Edmonton	100.00	39.00	14.00	33.20	33.00	219.20	15
Toronto	90.00	20.21	26.79	4.00	0.00	141.00	6
Average	89.08	28.10	26.07*	17.29*	12.67*	158.11	-

* Average of those reporting

Table 4A

**Average Monthly Utility Charges for a Representative Single Family House in 2012
(Calgary Region)
(dollars)**

Calgary Region	Power	Water	Sewer	Garbage	Land Drainage	Total	Rank
Calgary	98.88	41.90	27.42	11.60	8.36	188.17	6
Airdrie	86.93	32.50	42.50	18.33	0.00	180.26	4
Cochrane	88.44	20.83	38.50	23.83	3.83	175.44	3
Foothills MD	84.94	45.08	27.83	11.25	0.00	169.11	1
High River	89.76	26.17	42.25	9.00	2.08	169.26	2
Okotoks	86.72	31.75	40.08	20.75	2.75	182.05	5
Average	89.28	33.04	36.43	15.79	4.26*	177.38	-

* Average of those reporting

2012 Residential Property Taxes and Utility Charges Survey

Chart 5: Total Property Tax and Utility Charges for a Representative Single Family House in 2012 - Canadian Cities

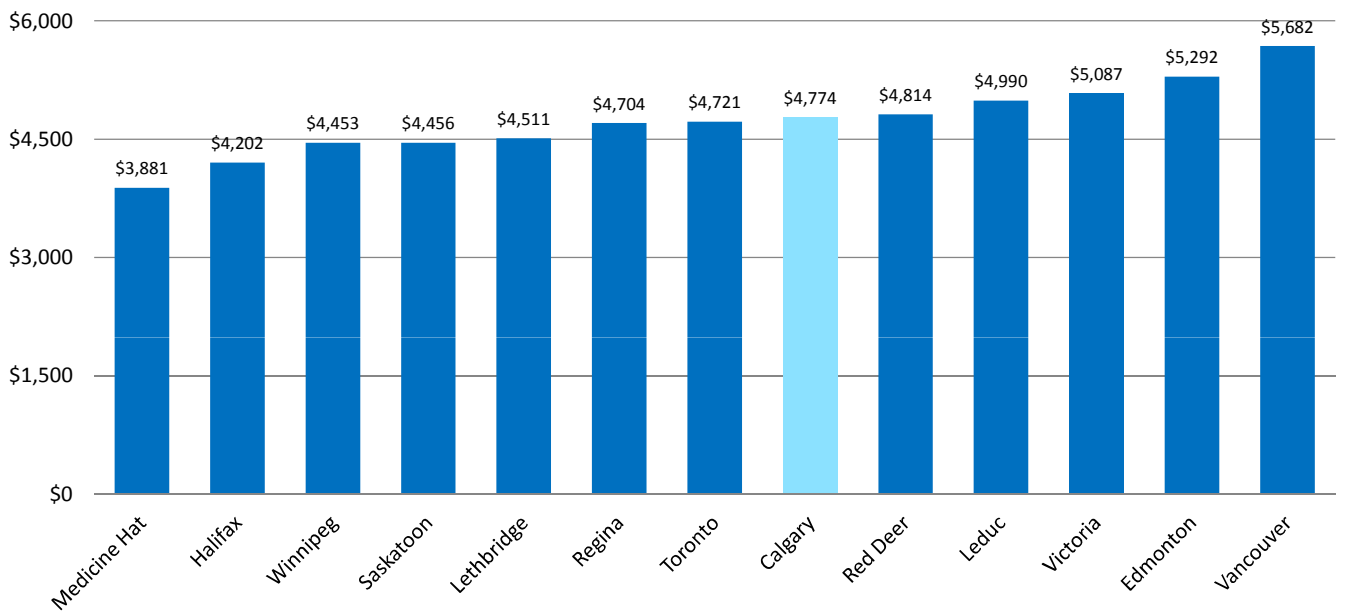
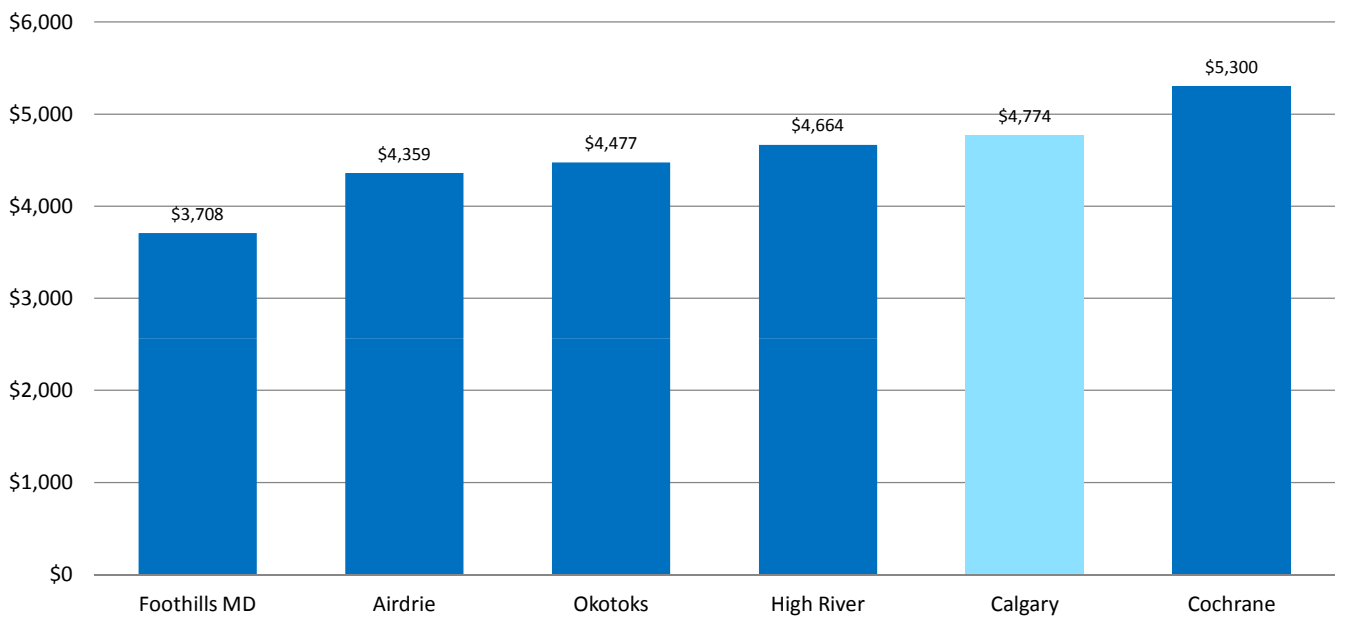


Chart 5A: Total Property Tax and Utility Charges for a Representative Single Family House in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Table 5

**Total Property Tax and Utility Charges for a Representative Single Family House in 2012
(Selected Canadian Cities)
(dollars)**

City	Total Property Tax	Utility Charges	Total	Rank
Victoria	3,467	1,620	5,087	11
Surrey	N/A	1,728	N/A	N/A
Leduc	2,722	2,268	4,990	10
Red Deer	2,534	2,280	4,814	9
Lethbridge	2,435	2,076	4,511	5
Medicine Hat	1,902	1,979	3,881	2
Saskatoon	N/A	1,644	1,644	1
Regina	2,597	2,106	4,704	6
Winnipeg	3,127	1,326	4,453	4
Halifax	2,390	1,812	4,202	3
St. John's	N/A	1,523	N/A	N/A
Vancouver	4,164	1,518	5,682	13
Calgary	2,516	2,258	4,774	8
Edmonton	2,662	2,630	5,292	12
Toronto	3,029	1,692	4,721	7
Average	2,815*	1,823	4,397*	-

* Average of those reporting

Table 5A

**Total Property Tax and Utility Charges for a Representative Single Family House in 2012
(Calgary Region)
(dollars)**

Calgary Region	Total Property Tax	Utility Charges	Total	Rank
Calgary	2,516	2,258	4,774	5
Airdrie	2,196	2,163	4,359	2
Cochrane	3,195	2,105	5,300	6
Foothills MD	1,679	2,029	3,708	1
High River	2,633	2,031	4,664	4
Okotoks	2,292	2,185	4,477	3
Average	2,419	2,129	4,547	-

2012 Residential Property Taxes and Utility Charges Survey

Chart 6: Combined Municipal Property Tax and Utility Charges for a Representative Single Family House in 2012 - Canadian Cities

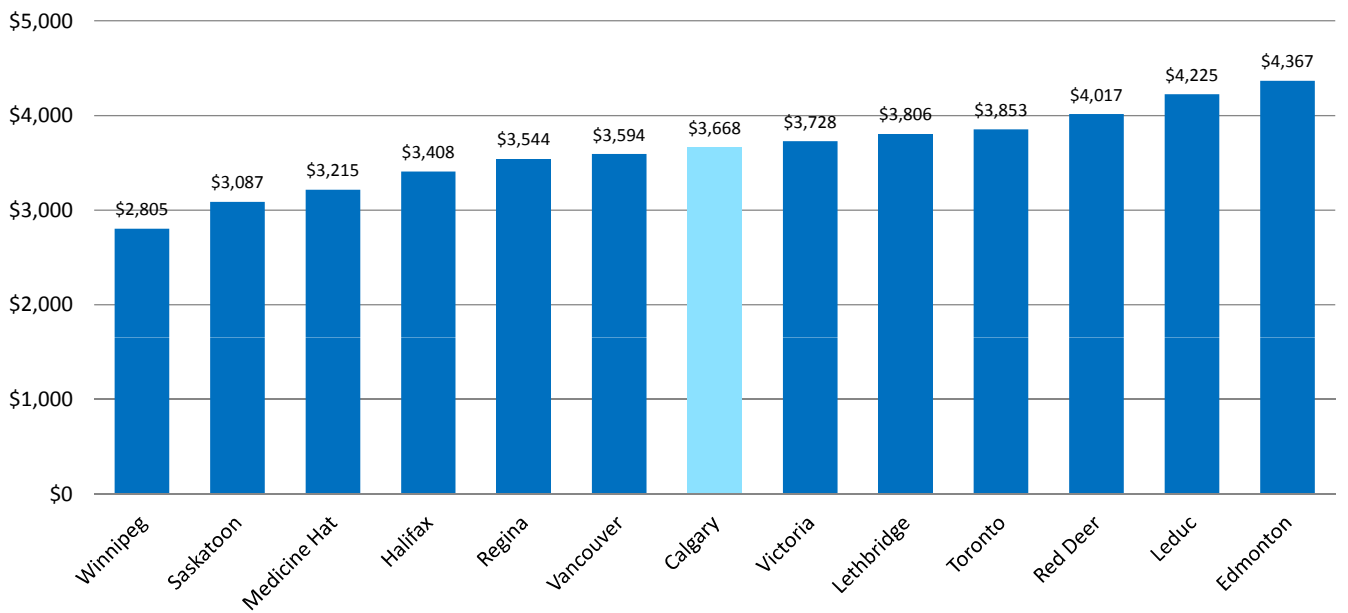
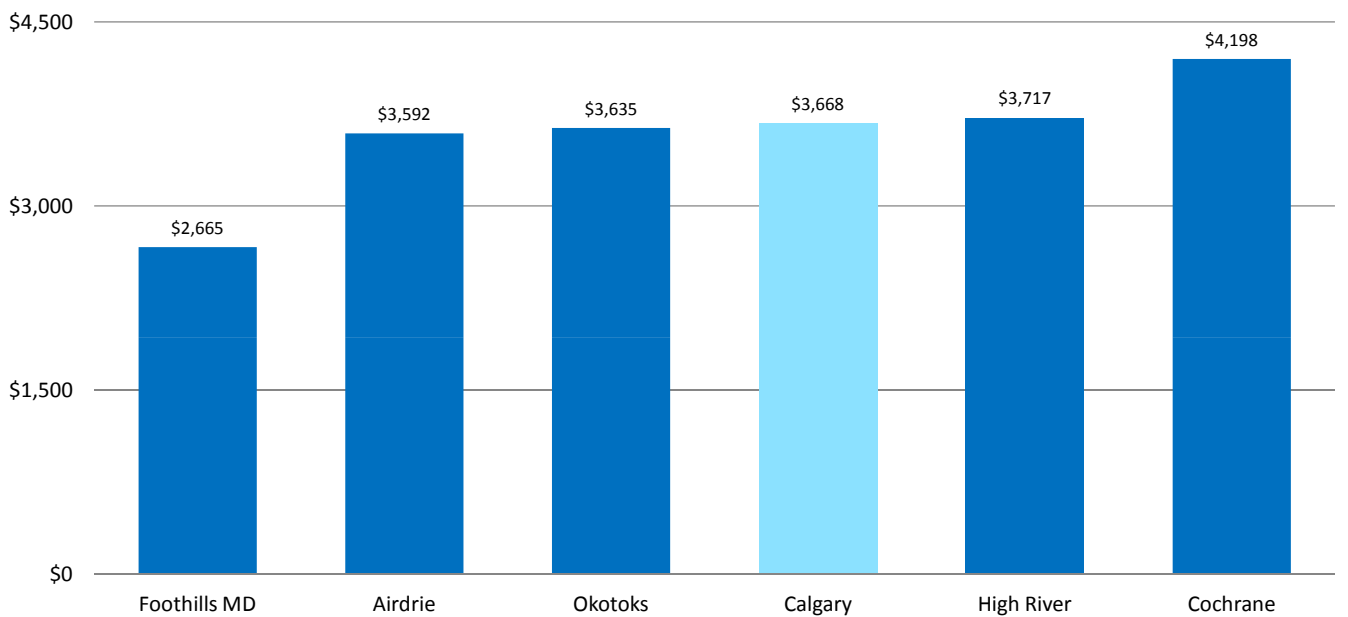


Chart 6A: Combined Municipal Property Tax and Utility Charges for a Representative Single Family House in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Table 6
Municipal Property Tax and Utility Charges for an Average Dwelling in 2012
(Selected Canadian Cities)
(dollars)

City	Municipal Property Tax	Utility Charges	Total	Rank	
				Total	Municipal Tax
Victoria	2,108	1,620	3,728	8	11
Surrey	N/A	1,728	N/A	N/A	N/A
Leduc	1,957	2,268	4,225	12	9
Red Deer	1,737	2,280	4,017	11	7
Lethbridge	1,730	2,076	3,806	9	6
Medicine Hat	1,236	1,979	3,215	3	1
Saskatoon	N/A	1,644	1,644	1	#VALUE!
Regina	1,438	2,106	3,544	5	3
Winnipeg	1,479	1,326	2,805	2	4
Halifax	1,596	1,812	3,408	4	5
St. John's	N/A	1,523	N/A	N/A	N/A
Vancouver	2,076	1,518	3,594	6	10
Calgary	1,410	2,258	3,668	7	2
Edmonton	1,737	2,630	4,367	13	7
Toronto	2,161	1,692	3,853	10	12
Average	1,722*	1,897	3,529*	-	-

* Average of those reporting

Table 6A
Municipal Property Tax and Utility Charges for a Representative Single Family House in 2012
(Calgary Region)
(dollars)

Calgary Region	Municipal Property Tax	Utility Charges	Total	Rank	
				Total	Municipal Tax
Calgary	1,410	2,258	3,668	4	2
Airdrie	1,429	2,163	3,592	2	3
Cochrane	2,093	2,105	4,198	6	6
Foothills MD	636	2,029	2,665	1	1
High River	1,686	2,031	3,717	5	5
Okotoks	1,450	2,185	3,635	3	4
Average	1,451	2,129	3,579	-	-

2012 Residential Property Taxes and Utility Charges Survey

Chart 7: Combined Average Property Tax and Utility Charges for an Average Dwelling in 2012 - Canadian Cities

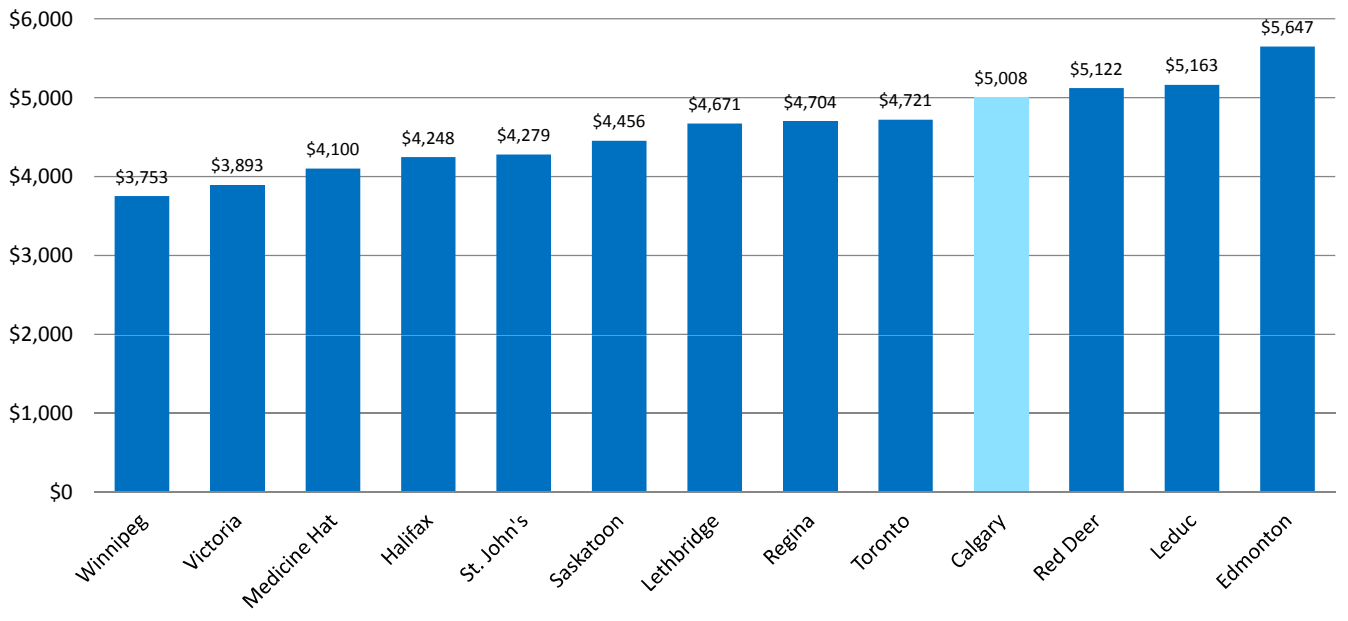
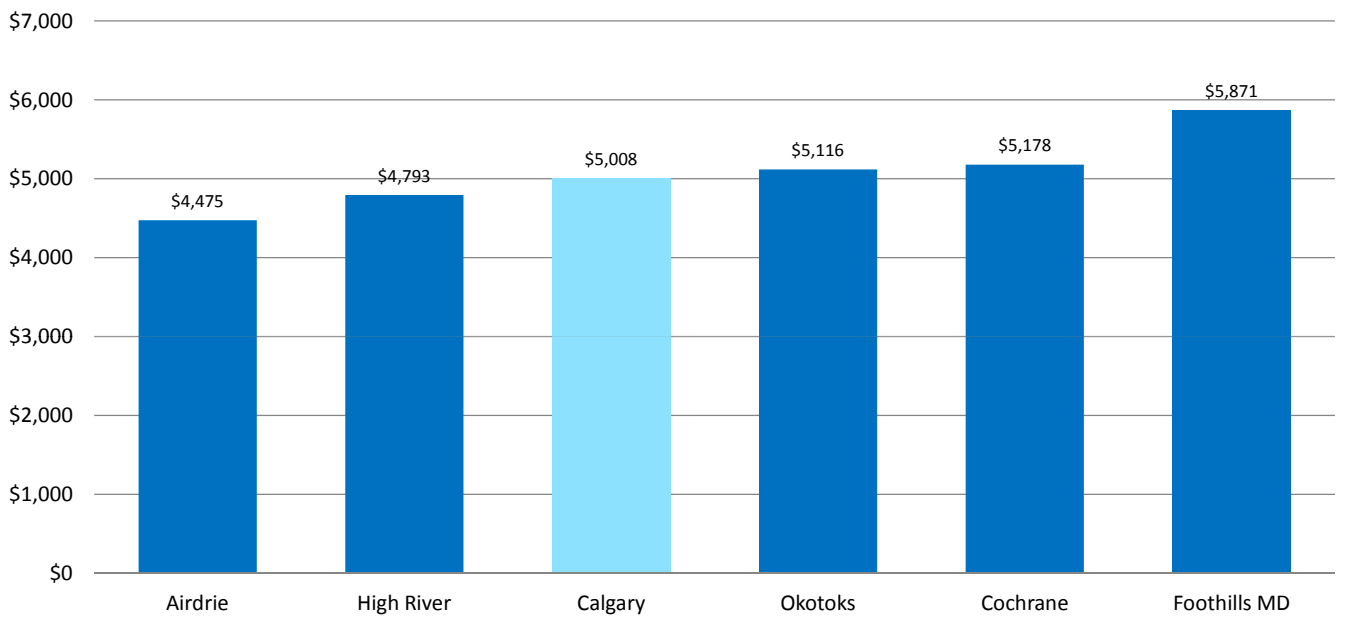


Chart 7A: Combined Average Property Tax and Utility Charges for an Average Dwelling in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Table 7
Average Property Tax and Utility Charges for an Average Dwelling in 2012
(Selected Canadian Cities)
(dollars)

City	Average Property Tax	Utility Charges	Total	Rank
Victoria	2,273	1,620	3,893	2
Surrey	N/A	1,728	N/A	N/A
Leduc	2,895	2,268	5,163	12
Red Deer	2,842	2,280	5,122	11
Lethbridge	2,595	2,076	4,671	7
Medicine Hat	2,121	1,979	4,100	3
Saskatoon	2,812	1,644	4,456	6
Regina	2,597	2,106	4,704	8
Winnipeg	2,427	1,326	3,753	1
Halifax	2,436	1,812	4,248	4
St. John's	2,756	1,523	4,279	5
Vancouver	4,517	1,518	6,035	14
Calgary	2,750	2,258	5,008	10
Edmonton	3,017	2,630	5,647	13
Toronto	3,029	1,692	4,721	9
Average	2,791*	1,897	4,700*	-

* Average of those reporting

Table 7A
Average Property Tax and Utility Charges for an Average Dwelling in 2012
(Calgary Region)
(dollars)

City	Average Property Tax	Utility Charges	Total	Rank
Calgary	2,750	2,258	5,008	3
Airdrie	2,312	2,163	4,475	1
Cochrane	3,073	2,105	5,178	5
Foothills MD	3,842	2,029	5,871	6
High River	2,762	2,031	4,793	2
Okotoks	2,931	2,185	5,116	4
Average	2,945	2,129	5,074	-

2012 Residential Property Taxes and Utility Charges Survey

Chart 8: Non-residential Taxes per \$1,000 of Assessed Value in 2012 - Canadian Cities

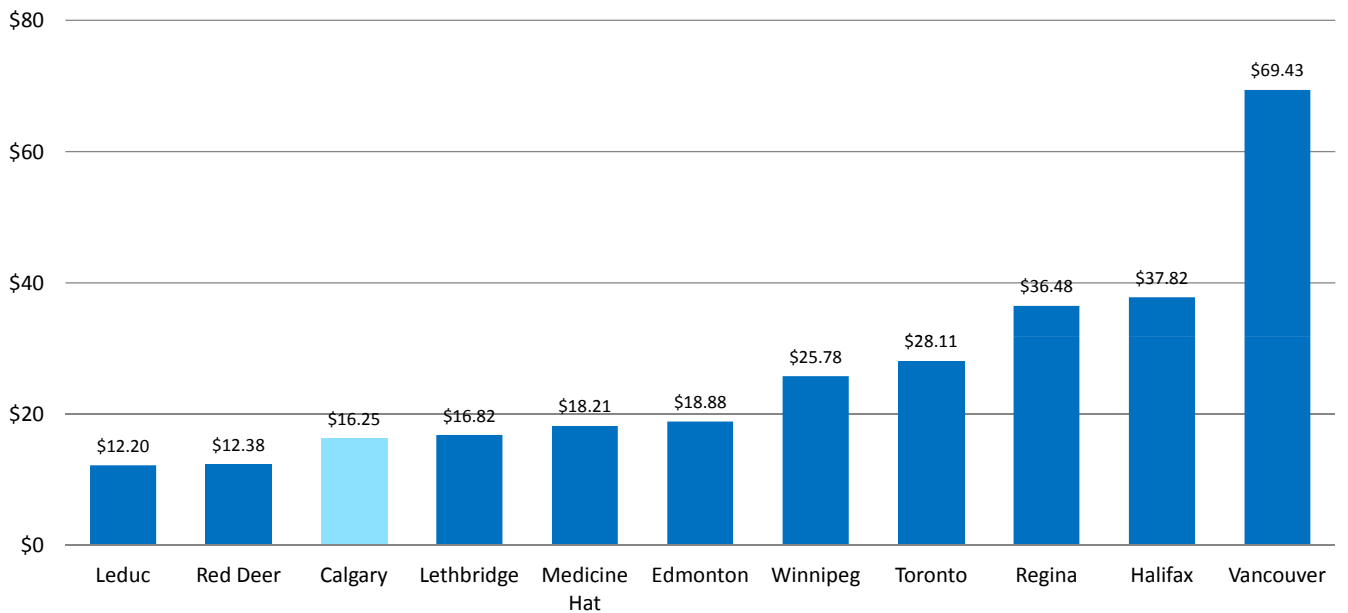
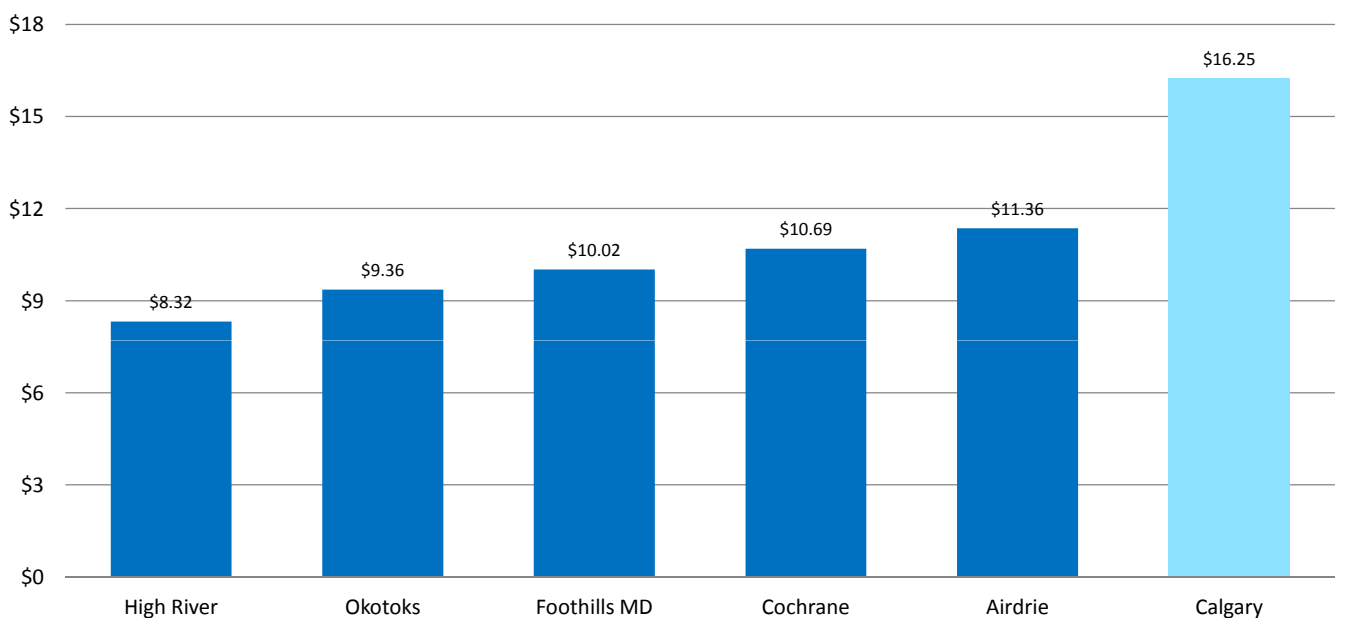


Chart 8A: Non-residential Taxes per \$1,000 of Assessed Value in 2012 - Calgary Region



2012 Residential Property Taxes and Utility Charges Survey

Table 8
Non-residential Taxes per \$1,000 of Assessed Value 2012
(Selected Canadian Cities)
(dollars)

City	Non-residential Taxes per \$1,000 of Assessed Value	Rank
Victoria	N/A	N/A
Surrey	N/A	N/A
Leduc	12.20	1
Red Deer	12.38	2
Lethbridge	16.82	4
Medicine Hat	18.21	5
Saskatoon	N/A	N/A
Regina	36.48	9
Winnipeg	25.78	7
Halifax	37.82	10
St. John's	N/A	N/A
Vancouver	69.43	11
Calgary	16.25	3
Edmonton	18.88	6
Toronto	28.11	8
Average	26.58 *	-

* Average of those reporting

Table 8A
Non-residential Taxes per \$1,000 of Assessed Value 2012
(Calgary Region)
(dollars)

City	Non-residential Taxes per \$1,000 of Assessed Value	Rank
Calgary	16.25	6
Airdrie	11.36	5
Cochrane	10.69	4
Foothills MD	10.02	3
High River	8.32	1
Okotoks	9.36	2
Average	11.00	-

Acknowledgements

We would like to thank the following municipalities for providing their property tax information through this survey:

- City of Victoria
- City of Surrey
- City of Leduc
- City of Red Deer
- City of Lethbridge
- City of Medicine Hat
- City of Saskatoon
- City of Regina
- City of Winnipeg
- City of Halifax
- City of St John's
- City of Vancouver
- City of Calgary
- City of Edmonton
- City of Toronto
- City of Airdrie
- Town of Cochrane
- Municipal District of Foothills, No. 31
- Town of High River
- Town of Okotoks

Disclaimer

The City of Calgary provides this information in good faith but it gives no warranty nor accepts liability from any incorrect, incomplete or misleading information, or its use for any purpose.

2012 Residential Property Taxes and Utility Charges Survey

Who We Are

Corporate Economics provides services in four areas: forecasting, information provision, policy analysis and consulting. We also monitor the current economic trends which allows us to develop unique insights on how external events are impacting the local economy and the Municipal government. We are experienced at researching different economic topics and developed reliable methods of forecasting and analysis.

For more information, please contact:

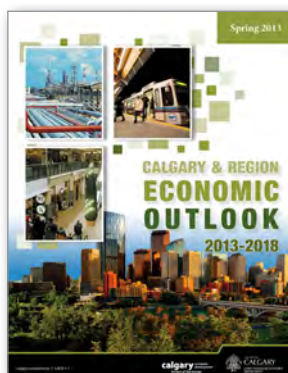
Clyde Pawluk
403.268.2643
clyde.pawluk@calgary.ca

Michael Perkins
403.268.5548
michael.perkins@calgary.ca

Estella Scruggs
403.268.5556
estella.scruggs@calgary.ca

Many of our publications are available on the internet at www.calgary.ca/economy.

Forecasting



- ▶ Calgary & Region Economic Outlook
- ▶ Energy Reports on Natural Gas and Crude Oil

Information Provision



- ▶ Labour Market Review
- ▶ Inflation Review
- ▶ Current Economic Analysis
- ▶ Construction Inflation

Policy Analysis



- ▶ A Case of Fiscal Imbalance: The Calgary Experience
- ▶ Diesel Fuel Price Pass-Through in Calgary
- ▶ Calgary Residential and Commercial Real Estate Markets

Corporate Research Analyst: Estella Scruggs

The City of Calgary provides this information in good faith. However, the aforementioned organization makes no representation, warranty or condition, statutory express or implied, takes no responsibility for any errors and omissions which may contained herein and accepts no liability for any loss arising from any use or reliance on this report.