

2008

Residential Property Taxes & Utility Charges Survey



2008 Residential Property Taxes and Utility Charges Survey

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**September 2009
(revised)**

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- City of Regina
- City of Saskatoon
- City of Winnipeg
- City of Toronto
- City of Ottawa
- City of London
- City of Montreal
- City of Laval
- City of Halifax
- City of St John's
- City of St. Albert
- City of Leduc
- City of Fort Saskatchewan
- City of Spruce Grove
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For more information, please call Janet Omelchuk at (780) 496-4105 or Jeff Brasok at (780) 496-6082

Note: The original 2008 report (published July 2009) was revised due to errors in utility rate information for Medicine Hat and Spruce Grove.

Disclaimer

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Introduction

The City of Edmonton conducts an annual survey of property taxes and utility charges for an average, single-detached house in major Canadian cities to assess the relative burden on Edmonton homeowners. Since 1997, a similar survey has been conducted for municipalities in the Edmonton region.

In 2008, the survey was suspended while we evaluated whether or not to continue the survey, and what the form and frequency of the survey should be. After considerable internal and external feedback, it was determined that the survey should continue annually in its usual format. Most, but not all municipalities that participated in the past have continued to provide us with survey information.

The sample single-detached house used in this year's survey for the major Canadian cities and for the municipalities in the Edmonton region is similar to the house used in the past. It is 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.

The main reason this sample house was chosen is that houses aged 25 to 30 years

old account for the highest percentage of all single-detached houses in the Edmonton region, as compared to other age-group houses. Therefore, it is more suitable to represent a typical house in an average neighborhood for all cities. The use of the same sample house for both Canadian cities and Edmonton regional comparisons can also avoid confusion for readers.

This year, a total of twenty Canadian cities and nine municipalities in the Edmonton region (not including Edmonton) were surveyed for information on property taxes, land (storm) drainage and garbage collection charges. In addition, the survey also asked municipalities to provide information on total property and business taxes or machinery & equipment taxes and linear assessment for municipal, school and other purposes for all types of properties, and the average and the median property taxes of all single-detached houses in the city.

NOTE: *it is important to use and interpret the survey information in this report with caution. The survey is intended to compare the tax and utility costs of owning a similar house in different municipalities across Canada and in the Edmonton region only. It would be inappropriate to use this information to measure management efficiency of municipal government as property tax differences between municipalities can be attributable to various factors. These factors include the structure and sources of municipal governments' revenues, the kinds and the levels of*

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services provided, the use of split mill rates for different types of properties, different methods used for financing local improvements and other municipal services, and the extent a user pay policy is applied.

This report consists of two parts. The first part discusses the survey results for the twenty Canadian cities surveyed and the second part deals with the survey results for nine municipalities in the Edmonton region.

Three different measurements are used to compare property tax burden to taxpayers in Edmonton with the other twenty Canadian cities and nine other municipalities in the Edmonton region. These measurements are: (1) property tax on a sample single-detached house, (2) average property tax of all single-detached houses, and (3) median property tax of all single-detached houses.

A comparison of total property and business taxes is also represented through (1) property tax per person, (2) property and business tax per person, and (3) residential share of tax levy.

Residential utility charges are also compared, as are combined property tax and utility charges.

Summary

Although Edmonton's ranking varied depending upon which element was being measured, in 2008, Edmonton ranked better than the average of the Canadian cities and ranked average among municipalities in the Edmonton region in terms of property taxes. Not including school taxes, Edmonton ranked better than average in the region as well.

Residential utility charges for Edmonton were significantly higher (third highest out of twenty-one municipalities) than the Canadian average but less than the regional average (fourth lowest out of ten municipalities).

Combined municipal property tax and utility charges for Edmonton were the same as the Canadian average and slightly lower than the average of municipalities in the Edmonton region.

Edmonton's municipal property tax levy (i.e. excluding school tax) of \$1,426 per year ranked seventh lowest among the twenty-one Canadian cities surveyed in 2008, up from third lowest last year. It ranked the fourth lowest among the ten municipalities surveyed in the Edmonton region. Last year its ranking was fourth lowest out of nine regional municipalities. If the school tax is included, Edmonton's tax levy of \$2174 ranked the eighth from the lowest among the Canadian cities and ranked midway in the Edmonton region.

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Last year Edmonton was fifth and fourth lowest respectively.

In terms of combined total taxes and utility charges, at \$4,082 Edmonton ranks as the eighth highest across Canada, and fifth highest out of the ten regional municipalities. Last year, Edmonton ranked as the tenth highest nationally and sixth highest out of nine regional municipalities.

In terms of combined average tax and utility charges, Edmonton's ranking moved from nineteenth lowest among the Canadian cities back to fourteenth lowest (as in 2006). In the Edmonton region it moved to fourth lowest from fifth lowest.

Edmonton moved from tenth to eighth lowest in terms of average property tax for single-detached houses, and moved from fifth to seventh lowest in terms of total property tax per person among the Canadian cities. In the Edmonton region, Edmonton ranked the fourth lowest in terms of average property tax for single-detached houses, and sixth in terms of total property tax per person.

Edmonton's total property tax (including school taxes) of \$2,174 per year for the sample single-detached house was 17% lower than the Canadian cities' average of \$2,608 and 1% higher than the Edmonton regional average of \$2,140.

Edmonton's total annual utility charge of \$1,908 was 27% higher than the Canadian cities' average of \$1,499, but 2% lower than

the Edmonton regional average of \$1,942. (Note: Telephone charges are no longer included in utility rates.)

Edmonton's combined total property tax and utility charges of \$4,082 per year for the sample single-detached house was 4% higher than the Canadian average of \$3,937, and the same as the Edmonton regional average.

With the school tax excluded, Edmonton's combined total municipal tax and utility charges of \$3,334 per year was in line with the Canadian cities' average of \$3,337 and 3% lower than the Edmonton regional average of \$3,446.

Edmonton's combined average property tax and utility charges of \$4,145 per year was 4% higher than the Canadian cities' average of \$3,975, but 5% lower than the Edmonton regional average of \$4,348.

Part 1: Major Canadian Cities

Residential Property Taxes

In this section, Edmonton's property taxes are compared to other Canadian cities' taxes using the following three different measurements:

- Property tax of the sample single-detached house
- Average property tax of single-detached houses
- Median property tax of single-detached houses

1. Property Tax of the Sample Single-detached House

Edmonton's total property tax of \$2,174 per year, including municipal and school taxes, for the sample single-detached house, ranked the eighth lowest among the twenty-one cities surveyed for 2008. This ranking is the same as 2006 but a drop from the fifth lowest in 2007. Edmonton's total tax was 11% lower than the twenty-one cities' average of \$2,438, up from 28% lower in 2007. (See Chart 1 and Table 1)

In 2008, Surrey replaced St. John's with the lowest tax at \$1,562, followed by Medicine Hat at \$1,715, and Calgary at \$1,784. Vancouver had the highest tax at \$3,491, followed by Toronto at \$3,314.

With the school tax excluded, Edmonton's municipal tax of \$1,426 per year ranked the seventh lowest (change from third lowest last year), and was 18% lower than the twenty-one cities' average of \$1,741 (See Chart 1A and Table 1). In 2007, Edmonton was 36% lower than the twenty-four Canadian cities' average.

2. Average Property Tax of Single-detached Houses

The average property tax for all single-detached houses in Edmonton was \$2,237 per year, and ranked the eighth lowest among the twenty-one cities in 2008. Surrey had the lowest average tax at \$1,542, followed by St. John's at \$1,650, while Ottawa had the highest at \$3,787, followed by Montreal at \$3,550.

Edmonton's average tax was 10% lower than the twenty-one cities' average of \$2,479 and 3% lower than Calgary's average tax of \$2,307 (See Chart 2 and Table 2). In 2007, Edmonton's average tax was 13% lower than the Canadian cities' average and 1% higher than Calgary's.

3. Median Property Tax of Single-detached houses

Fifteen Canadian cities provided median tax information this year. The median property tax for all single-detached houses in Edmonton was \$2,437 per year, and ranked sixth highest among the

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fifteen cities. St. John's had the lowest median tax at \$1,650, followed by Medicine Hat at \$1,752. Ottawa had the highest median tax at \$3,476, followed by Montreal at \$2,979.

Edmonton's median tax was 5% higher than the fifteen cities' average of \$2,322 and 18% higher than Calgary's median tax of \$2,060 (See Chart 2A and Table 2). In 2007, Edmonton's median tax was 16% lower than the eighteen cities' average and 3% higher than Calgary's.

Total Property and Business Taxes per Person

In this section, cities are compared in terms of total property and business taxes per person. The property tax includes residential and non-residential property taxes for municipal, regional and school purposes. Actual or estimated 2008 population is used to calculate the per-person tax for all of the cities.

1. Total Property Tax per Person

Edmonton's total property tax per person was \$1,294 and ranked the seventh lowest in 2008. This was 11% lower than the twenty-one cities' average of \$1,450.

Surrey had the lowest total property tax per person at \$861, followed by St John's at \$995, and Laval at \$1,035. Fredericton had the highest property tax per person at

\$2,027, followed by Toronto at \$2,018 and Saint John at \$1,972 (Chart 3 and Table 3).

2. Total Property and Business Taxes per Person

Only seven of the Canadian cities surveyed collected both property taxes and business taxes in 2008. Cities collecting business taxes can levy property taxes at a lower rate. It is therefore more useful to compare the combined property and business tax per person.

Edmonton's total property and business tax per person was \$1,409 per year, and ranked right in the middle 2008. The average total levy per person for Canadian cities surveyed was \$1,481. Of the cities that collected business taxes in 2008, only Calgary had a higher total tax levy per person at \$1,496. Surrey had the lowest combined tax per person at \$861 taxes, followed by Laval at \$1,035 and Medicine Hat at \$1,062 (none of these collect business taxes). Toronto had the highest combined tax per person at \$2,018, followed by Saint John at \$1,976 and Victoria at \$1,893 (See Chart 3A and Table 3).

3. Residential Share of Total Tax Levy

A city with high property assessment or high tax rates on commercial, industrial and other non-residential properties does not have to depend on high tax revenues from residential properties. In this

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section, the residential shares of total tax levy (including business tax) are compared among the twenty-one cities providing the detailed information.

The residential share of total tax levy in Edmonton accounted for 55.2% in 2008, as compared to 53.3% for the twenty-one cities' average and 50.8% for Calgary. Edmonton ranked the ninth lowest in this comparison, similar to its tenth lowest out of twenty-four cities surveyed in 2007. Montreal had the lowest residential share at 45.1%, followed by Victoria at 46.6%, and Saint John at 47.3%. St. John's had the highest share at 82.4%, followed by Saskatoon at 70.0% (Chart 3B and Table 3A).

Residential Utility Charges

Utility charges include costs charged to a residential house for power, water, sewer, garbage collection and land (storm) drainage services, which are not financed through property taxes. Telephone charges are no longer included in the survey.

Edmonton's total utility charge of \$1,908 per year for the average single-detached house ranked the third highest among the twenty-one cities in 2008. Montreal had the lowest totalling \$587 per year (See Chart 4 and Table 4).

Edmonton's power rate of \$80.93 per month, for 600 kWh-power consumption,

was 17% higher than the twenty-one cities' average of \$67.11. Calgary had the highest power rate at \$117.80 per month, followed by Grande Prairie at \$110.73 and Red Deer at \$82.54. The higher power rate in Alberta municipalities is attributable to the deregulation of the electricity industry in Alberta and the termination of the Alberta Government subsidy to power users in 2002.

Edmonton's water rate of \$34.61, for 19 cubic metres water consumption, was 26% higher than the twenty-one cities' average of \$27.41. Sewer rates of \$23.16 were the same as the average rate of \$23.22. The factors affecting higher water rates in Edmonton included the application of the user pay concept, higher costs of treatment, and lower financing assistance from other levels of government.

Only nine cities had a separate charge for garbage collection in 2008. The fee ranged from \$3.25 per month in Toronto to \$16.42 per month in Surrey. Edmonton's fee was \$15.17 per month, the second highest.

Only six cities charged homeowners a fee for land drainage. It ranged from \$3.40 a month in Saskatoon to \$13.00 per month in Surrey. Edmonton's fee was \$5.11 per month, the second lowest.

Combined Residential Property Taxes and Utility Charges

Since some cities finance some utility costs (like water, sewer, land drainage and garbage collection) through property taxes, while other cities finance the costs through separate utility charges, it is more useful to compare the combined cost of property taxes and utility charges. Three different combinations are used in this report for comparison.

- Total property tax (including municipal and school) and utility charges of the sample house
- Municipal property tax and utility charges of the sample house
- Average property tax and utility charges of single-detached houses

1. Total Property Tax and Utility Charges of the Sample House

Edmonton's combined cost of total property tax and utility charges for the sample single-detached house was \$4,082 per year in 2008. This was 4% higher than the twenty-one cities' average of \$3,937, and 4% higher than Calgary's combined cost of \$3,928.

Edmonton's combined property tax and utility charges ranked the thirteenth lowest (eighth highest) among the twenty-one cities surveyed. Surrey had the lowest combined cost at \$3,032, followed by Winnipeg at \$3,291, and

Medicine Hat at \$3,315. Vancouver had the highest cost at \$4,918, followed by Toronto at \$4,863, and Ottawa at \$4,636 (See Chart 5 and Table 5).

2. Municipal Property Tax and Utility Charges of the Sample House

Excluding school taxes, Edmonton's combined cost of municipal property tax and utility charges ranked the ninth highest. The combined cost in Edmonton amounted to \$3,334 per year in 2008. This was virtually the same as the twenty-one cities' average of \$3,337, and narrowed the gap between Calgary and Edmonton at 8% higher than Calgary's \$3,080.

Winnipeg had the lowest combined cost at \$2,621 followed by Medicine Hat at \$2,682 and Surrey at \$2,722. Saint John had the highest combined cost at \$3,999, followed by Grande Prairie at \$3,966 (See Chart 6 and Table 6).

3. Average Property Tax and Utility Charges of Single-detached Houses

The combined cost of average property tax and utility charges of single-detached houses in Edmonton amounted to \$4,145 per year in 2008. It ranked the fourteenth lowest (seventh highest) among the twenty-one cities. Edmonton's combined cost was 4% higher than the twenty-one cities' average of \$3,975, and 7% lower than Calgary's \$4,451.

Surrey had the lowest combined cost at \$3,012, followed by St. John's at \$3,246 and Laval at \$3,296. Ottawa had the highest cost at \$5,234, followed by Vancouver at \$4,918 and Grande Prairie at \$4,713 (See Chart 7 and Table 7).

Part 2: Edmonton Regional Municipalities

This is the twelfth year a survey has been conducted for selected municipalities in the Edmonton region. Edmonton City Council's Property Tax Review Committee requested the survey in 1997. The following are the 2008 survey results for ten municipalities in the Edmonton region (including Edmonton).

Residential Property Taxes

Similar to the Canadian cities' comparison, the following three different measurements are used in comparing Edmonton's property tax with other municipalities in the Edmonton region.

- Property tax of the sample single-detached house
- Average property tax of single-detached houses
- Median property tax of single-detached houses

1. Property Tax of the Sample Single-detached House

In 2008, Edmonton's total property tax of \$2,159 per year, including municipal and school taxes, for the sample single-detached house ranked the sixth lowest among the ten municipalities in the Edmonton region. This is the same

ranking as in 2006 but down from fourth lowest in 2007. Morinville had the lowest tax levy at \$1,540, followed by Stony Plain at \$1,710. St. Albert had the highest tax at \$2,785, followed by Beaumont at \$2,532. Edmonton's total tax was average for the region - the regional average was \$2,140 (See Chart 8 and Table 8).

Excluding school taxes, Edmonton's municipal tax of \$1,411 was 6 % lower than the regional average of \$1,504, and ranked the fourth lowest in the region (See Chart 8A and Table 8). This is basically the same as last year's ranking of fourth lowest out of nine.

2. Average Property Tax of Single-detached Houses

The average property tax for all single-detached houses in Edmonton was \$2,237 per year, and ranked the fourth lowest among the ten municipalities. Fort Saskatchewan had the lowest average tax at \$1,967, followed by Stony Plain at \$1,979. St. Albert had the highest average tax at \$3,622, followed distantly by Beaumont at \$2,690.

Edmonton's average tax was 7% lower than the ten municipalities' average of \$2,406 (See Chart 9 and Table 9).

3. Median Property Tax of Single-detached Houses

The median property tax for all single-detached houses in Edmonton was \$2,437 per year, and ranked the fourth lowest among the ten municipalities. Fort Saskatchewan had the lowest median tax at \$1,805, followed by Stony Plain at \$1,931. St. Albert had the highest median tax at \$3,386, followed by Beaumont at \$2,634.

Edmonton's median tax was 3% lower than the ten municipalities' average of \$2,362 (Chart 9A and Table 9).

Total Property and Business Taxes per Person

In this section, municipalities are compared in terms of total property and business taxes per person. The property tax includes residential and non-residential property taxes for municipal, regional and school purposes. Like the Canadian cities' comparison, the actual or estimated 2008 population is used for computing the per-capita tax information.

1. Total Property Tax per Person

Edmonton's total property tax per person was \$1,294 per year, and ranked the fourth highest in 2008. This was close to the Edmonton regional average of \$1,278.

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Devon had the lowest total property tax per person at \$935, followed by Stony Plain at \$970. Strathcona County had the highest tax per person at \$1,876, followed by Fort Saskatchewan at \$1,593 (See Chart 10 and Table 10).

2. Total Property and Business Taxes per Person

Edmonton was the only municipality in the region levying both property taxes and business taxes in 2008. Some municipalities in the region collected only property taxes while other municipalities collected property taxes, machinery and equipment tax and/or linear assessment tax. It is more useful to compare the combined property, business and other taxes.

The ranking by this measurement is similar to the total property tax per person for all municipalities. Edmonton's total property and business tax per person was \$1,409 in 2008. This was 9% higher than the Edmonton regional average of \$1,289 (See Chart 10A and Table 10).

3. Residential Share of Total Tax Levy

The residential share of total tax levy in Edmonton accounted for 55.2% in 2008 (same as in 2007), as compared to the Edmonton regional average of 57.7%. Edmonton ranked the third lowest in terms of residential share (also same as in 2007). Fort Saskatchewan had the lowest

residential share at 43.0%, followed by Strathcona County at 51.0%. Beaumont had the highest share at 93.2%, followed by Morinville at 86.6% (See Chart 10B and Table 10A).

Residential Utility Charges

Edmonton's total utility charge for power, water, sewer, land (storm) drainage and garbage collection of \$159 per month (\$1,908 per year) for the average single-detached house was the fourth lowest in the Edmonton region in 2008. Leduc and Fort Saskatchewan had the lowest total utility charges at \$149 per month (\$1,786 per year). Morinville had the highest total charge at \$190 per month (\$2,476 per year), followed by Strathcona County at \$169 (\$2,030 per year). Edmonton's total utility charges were 2% less than the average charges in the Edmonton region of \$162 per month or \$1,942 per year (See Chart 11 and Table 11).

Edmonton's power rate of \$80.93 per month, for 600 kWh power consumption, was 10% lower than the regional average of \$90.12. Edmonton's combined water and sewer rate of \$57.77 per month, for 19 cubic metres water consumption, was 7% higher than the regional average of \$53.98. Edmonton's charge of \$15.17 per month for garbage collection was virtually the same as the regional average of \$15.28. Only four municipalities, including Edmonton, had a separate charge for land

(storm) drainage in the region, which ranged from \$5.00 to \$7.25 per month.

Combined Residential Property Taxes and Utility Charges

Similar to the Canadian cities comparison, three different measurements are used for regional comparison in this report.

- Total property tax (including municipal and school) and utility charges of the sample house,
- Municipal property tax and utility charges of the sample house, and
- Average property tax and utility charges of single-detached houses.

1. Total Property Tax and Utility Charges of the Sample House

Edmonton's combined cost of total property tax and utility charges for the sample single-detached house was \$4,067 in 2008. This was 1% lower than the regional average of \$4,082.

Edmonton's combined cost of total property tax and utility charges ranked in the middle of the ten municipalities surveyed. Fort Saskatchewan had the lowest combined cost at \$3,573 and St. Albert had the highest combined cost at \$4,672 (See Chart 12 and Table 12).

2. Municipal Property Tax and Utility Charges of the Sample House

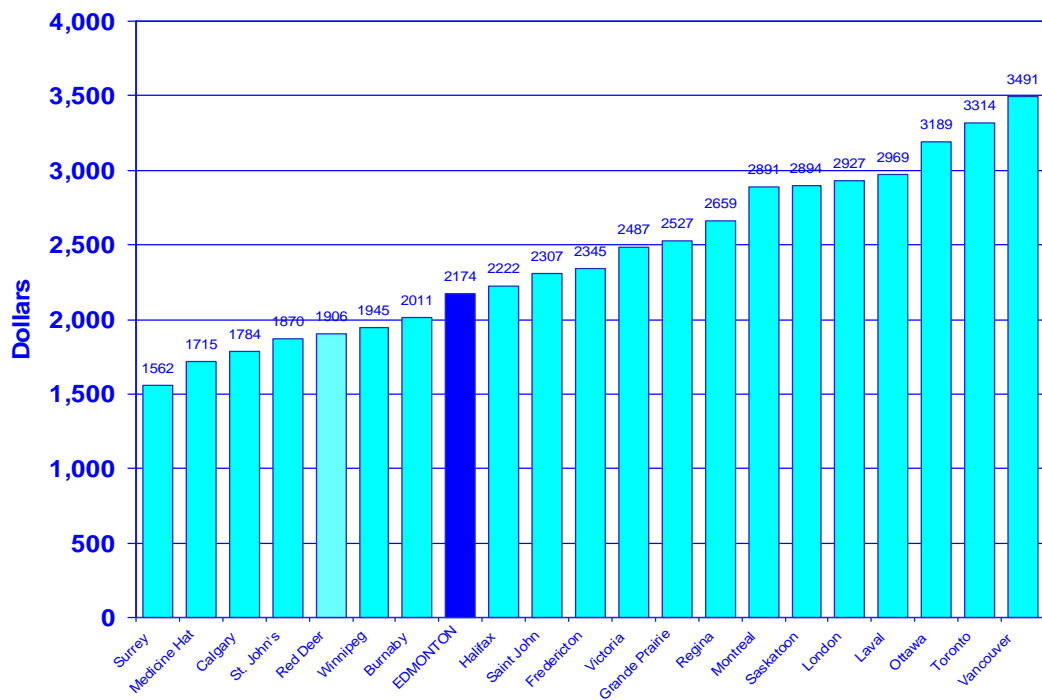
The combined cost for Edmonton homeowners amounted to \$3,319 per year in 2008, the third lowest of the ten municipalities. This was 4% lower than the regional average of \$3,446.

Fort Saskatchewan had the lowest combined cost at \$2,947, followed by Stony Plain at \$3,077. St. Albert had the highest cost at \$3,957, followed by Beaumont at \$3,806 (See Chart 13 and Table 13).

3. Average Property Tax and Utility Charges of Single-detached Houses

The combined cost of average property tax and utility charges of single-detached houses for Edmonton amounted to \$4,145 per year in 2008, and ranked the fourth lowest among the ten municipalities providing the information. Last year's ranking was fifth lowest out of nine. Edmonton's combined cost was 5% lower than the nine municipalities' average of \$4,348. Fort Saskatchewan had the lowest combined cost at \$3,754, while St. Albert had the highest cost at \$5,509, a spread of over \$1,700 (See Chart 14 and Table 14).

Chart 1: Total Property Tax for a Single Detached House in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. June 2009

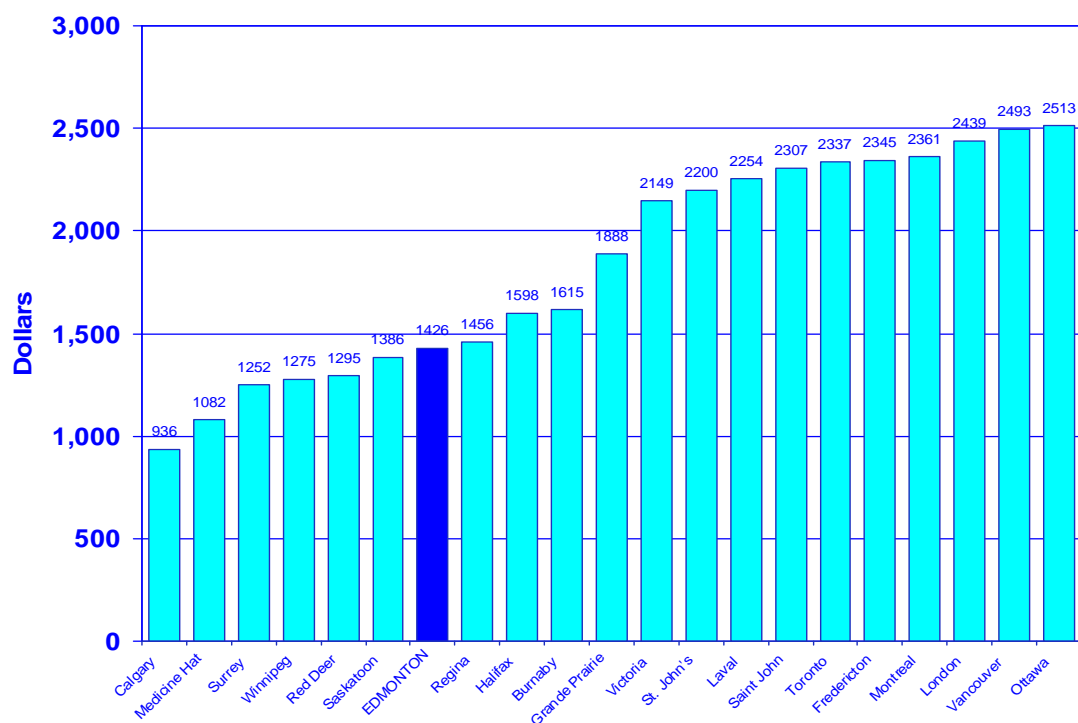
Notes:

(1) Figures include municipal, regional and school taxes, net of homeowner grants if applicable.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

(3) Information for Vancouver and Burnaby is based on an average-value single detached house which may not correspond to the sample house as described above.

Chart 1A: Municipal Property Tax for a Single Detached House in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. June 2009

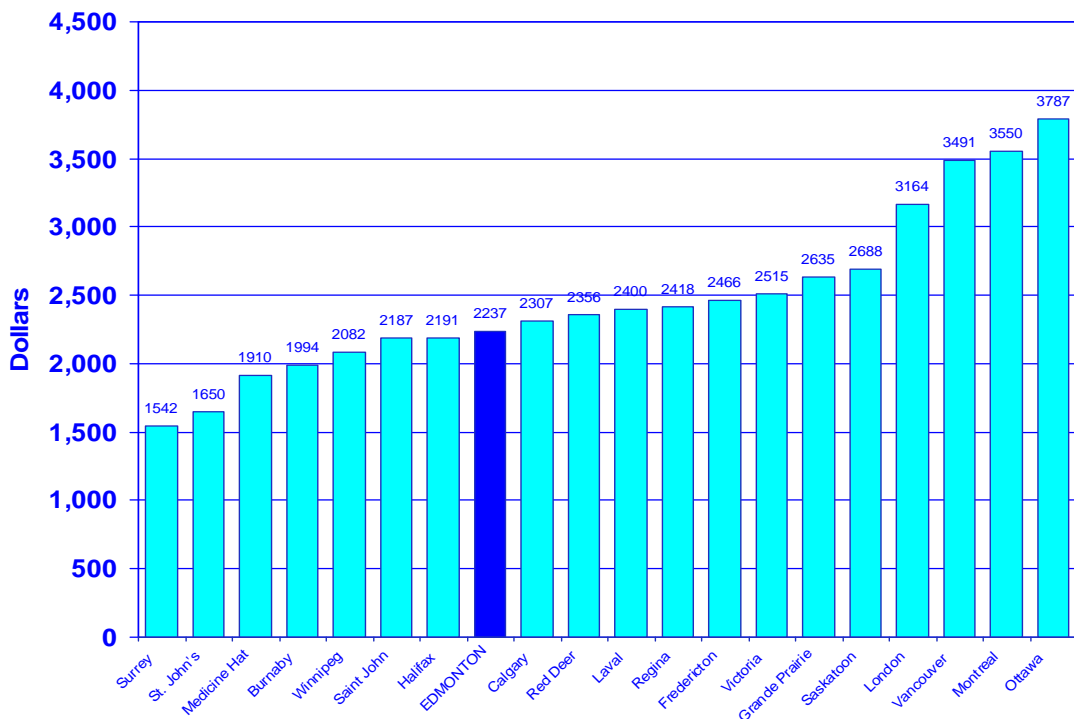
Notes:

- (1) Figures include municipal and regional taxes, but exclude school tax, and are net of homeowner grants if applicable.
- (2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.
- (3) Information for Vancouver and Burnaby is based on an average-value single detached house which may not correspond to the sample house as described above.

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| Table 1 Comparative Property Tax Levy on a Sample House in 2008 [1] for a Single-Family House in 2008 (dollars) | | | | | | | |
|--|-------------------|------------|-----------|--------------|-----------------------------------|--|-----------|
| City | Property Tax Levy | | | | Homeowner Grants or Credits | Net Property Tax Levy (After Grants) | Rank |
| | Municipal | School | Other [4] | Total | | | |
| EDMONTON [6] | 1,411 | 748 | 15 | 2,174 | 0 | 2,174 | 8 |
| Calgary | 936 | 848 | 0 | 1,784 | 0 | 1,784 | 3 |
| Red Deer | 1,295 | 611 | 0 | 1,906 | 0 | 1,906 | 5 |
| Medicine Hat | 1,066 | 633 | 16 | 1,715 | 0 | 1,715 | 2 |
| Grande Prairie | 1,878 | 639 | 10 | 2,527 | 0 | 2,527 | 13 |
| Burnaby [3] | 1,345 | 966 | 270 | 2,581 | 570 [2] | 2,011 | 7 |
| Surrey | 1,018 | 880 | 234 | 2,132 | 570 [2] | 1,562 | 1 |
| Vancouver [3] | 2,007 | 1,568 | 486 | 4,061 | 570 [2] | 3,491 | 21 |
| Victoria | 1,720 | 908 | 429 | 3,057 | 570 [2] | 2,487 | 12 |
| Regina | 1,310 | 1,367 | 146 | 2,823 | 164 [5] | 2,659 | 14 |
| Saskatoon | 1,248 | 1,714 | 138 | 3,100 | 206 [5] | 2,894 | 16 |
| Winnipeg [6] | 1,275 | 1,270 | 0 | 2,545 | 600 [5] | 1,945 | 6 |
| Montreal | 2,361 | 530 | 0 | 2,891 | 0 | 2,891 | 15 |
| Laval | 2,254 | 715 | 0 | 2,969 | 0 | 2,969 | 18 |
| Toronto [6] | 2,337 | 977 | 0 | 3,314 | 0 | 3,314 | 20 |
| Ottawa | 2,513 | 676 | 0 | 3,189 | 0 | 3,189 | 19 |
| London | 2,309 | 488 | 130 | 2,927 | 0 | 2,927 | 17 |
| Halifax [6] | 1,430 | 624 | 168 | 2,222 | 0 | 2,222 | 9 |
| Saint John | 2,307 | 0 | 0 | 2,307 | 0 | 2,307 | 10 |
| Fredericton | 2,345 | 0 | 0 | 2,345 | 0 | 2,345 | 11 |
| St. John's | 2,200 | 0 | 0 | 2,200 | 330 [7] | 1,870 | 4 |
| Average | 1,741 | 770 | 97 | 2,608 | 170 | 2,438 | -- |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, June 2009. Notes: 1. The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot. 2. Grant is \$570 for school levy for homeowners with age 64 years or under and \$845 for senior citizens or handicapped. 3. Based on the averaged value of single-family houses, which may not correspond to the sample house described above. 4. Other includes regional and other tax levies. 5. Grant is for school levy. For Regina and Saskatoon the grant is 10% of school tax. 6. Based on the median value of single detached houses; which may not correspond to the sample house described above. 7. Grant is 15% of property taxes. | | | | | | | |

Chart 2: Average Property Tax for All Single Detached Houses in 2008 - Canadian Cities

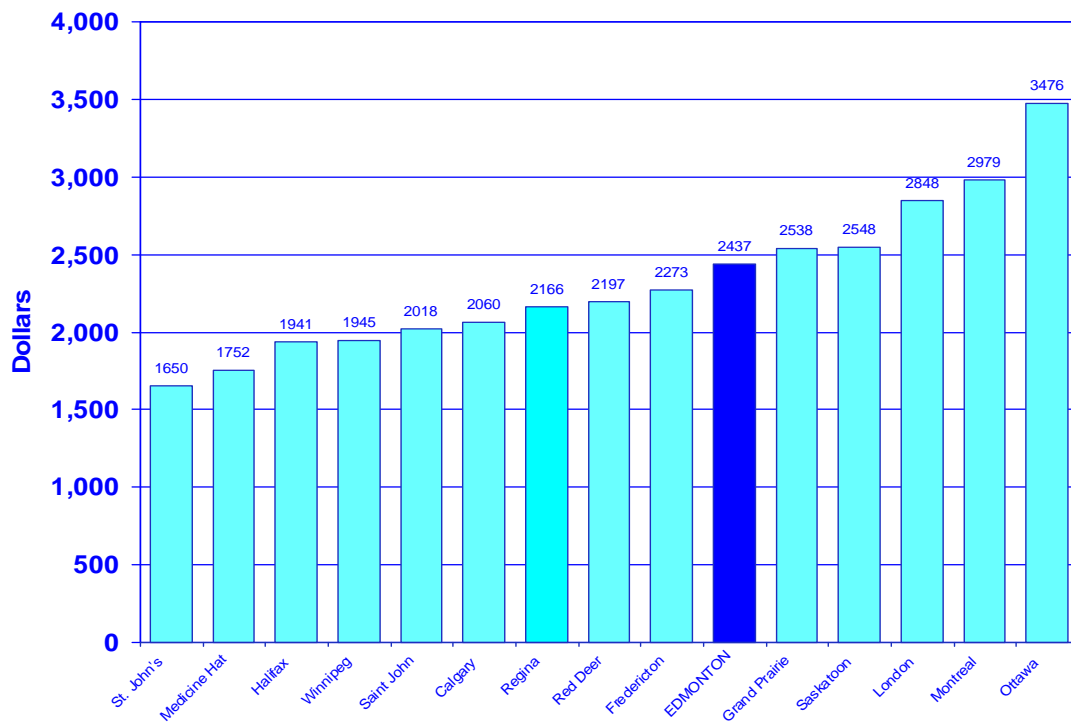


Prepared by: City of Edmonton, Planning and Development Department. June 2009

Notes:

- (1) Property taxes include municipal, regional and school taxes, but net of homeowner grants where is applicable.
- (2) Figure shown is the average property tax levy for all single detached houses in the city.

Chart 2A: Median Property Tax for All Single Detached Houses in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. June 2009

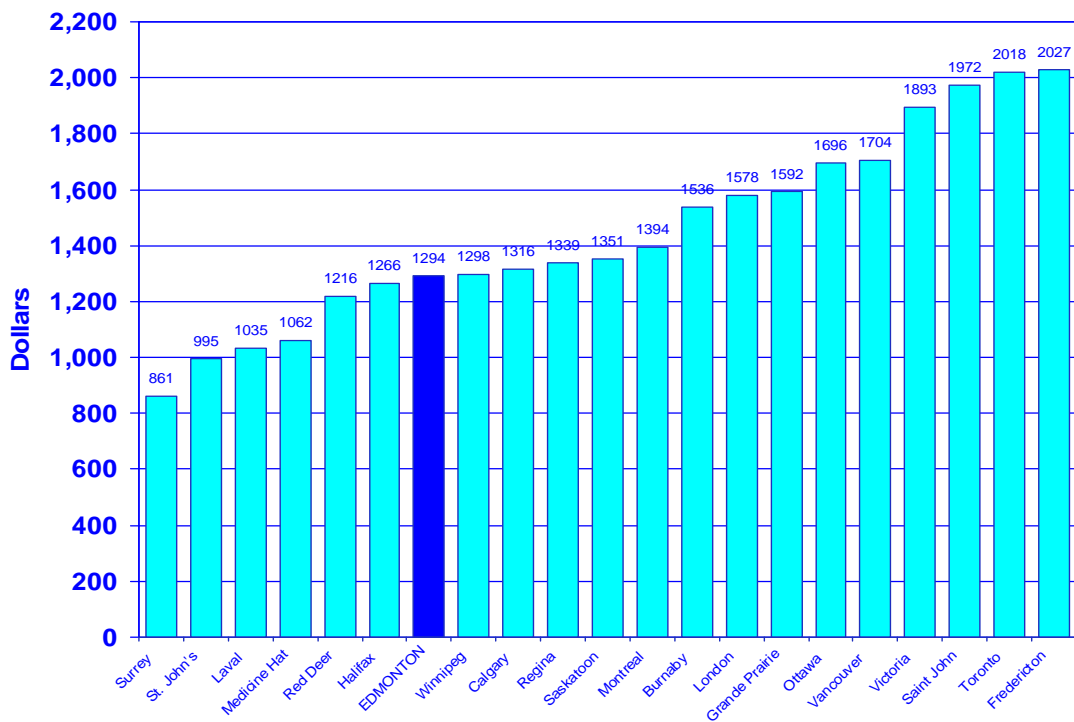
Notes:

- (1) Property taxes include municipal, regional and school taxes, but net of homeowner grants where is applicable.
- (2) Figure shown is the median property tax levy for all single detached houses in the city.

2008 Residential Property Taxes and Utility Charges Survey

| Table 2 Average Property Tax and Median Property Tax for a Single-Family House in 2008 (Selected Canadian Cities) (dollars) | | | | |
|---|----------------------------|-----------|---------------------------|-----------|
| City | Average Tax ⁽¹⁾ | | Median Tax ⁽¹⁾ | |
| | Tax Levy | Rank | Tax Levy | Rank |
| EDMONTON | 2,237 | 8 | 2,437 | 10 |
| Calgary | 2,307 | 9 | 2,060 | 6 |
| Red Deer | 2,356 | 10 | 2,197 | 8 |
| Medicine Hat | 1,910 | 3 | 1,752 | 2 |
| Grande Prairie | 2,635 | 15 | 2,538 | 11 |
| Burnaby (2) | 1,994 | 4 | N/A | N/A |
| Surrey (2) | 1,542 | 1 | N/A | N/A |
| Vancouver (2) | 3,491 | 18 | N/A | N/A |
| Victoria (2) | 2,515 | 14 | N/A | N/A |
| Regina (2) | 2,418 | 12 | 2,166 | 7 |
| Saskatoon (2) | 2,688 | 16 | 2,548 | 12 |
| Winnipeg (2) | 2,082 | 5 | 1,945 | 4 |
| Montreal | 3,550 | 19 | 2,979 | 14 |
| Laval | 2,400 | 11 | N/A | N/A |
| Toronto | N/A | N/A | N/A | N/A |
| Ottawa | 3,787 | 20 | 3,476 | 15 |
| London | 3,164 | 17 | 2,848 | 13 |
| Halifax | 2,191 | 7 | 1,941 | 3 |
| Saint John | 2,187 | 6 | 2,018 | 5 |
| Fredericton | 2,466 | 13 | 2,273 | 9 |
| St. John's | 1,650 | 2 | 1,650 | 1 |
| Average | 2,479 | -- | 2,322 | -- |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, June 2009. Note: (1) Property tax levy includes municipal, regional and school taxes, but net of homeowner grants or credits. The average property tax is the average property tax levy for all single detached houses in the city. The median property tax is the median property tax levy for all single detached houses in the city. (2) net of homeowner grants. | | | | |

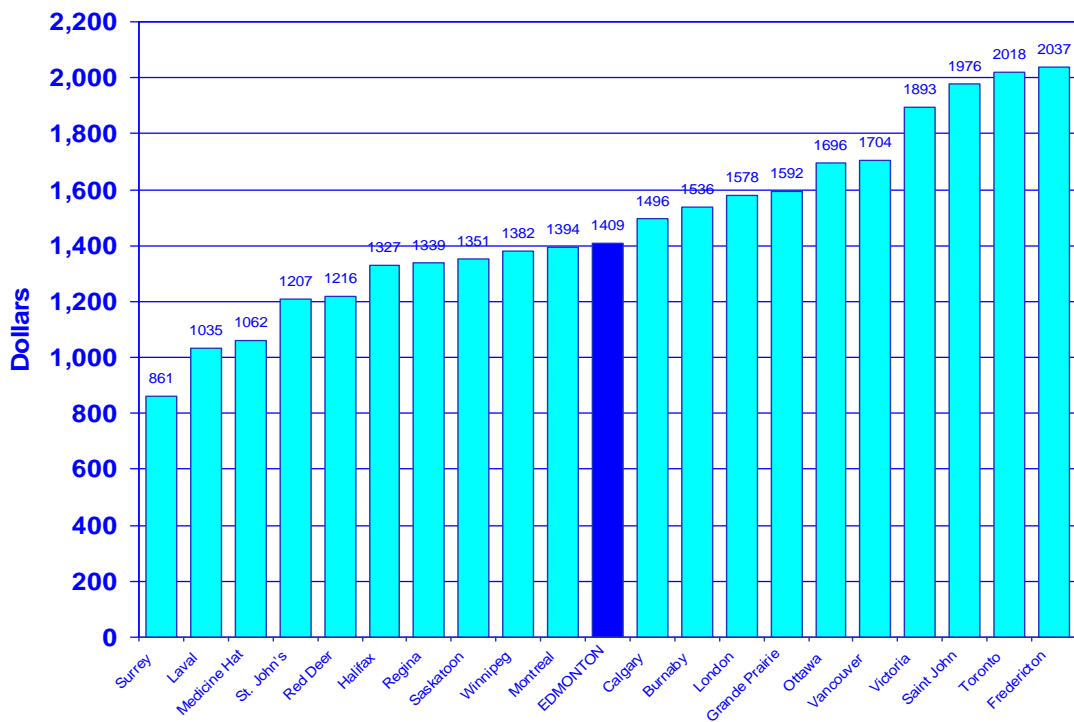
Chart 3: Total Property Tax Levy Per Person in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. June 2009

Note: Total property tax levy includes municipal, regional, and school taxes.

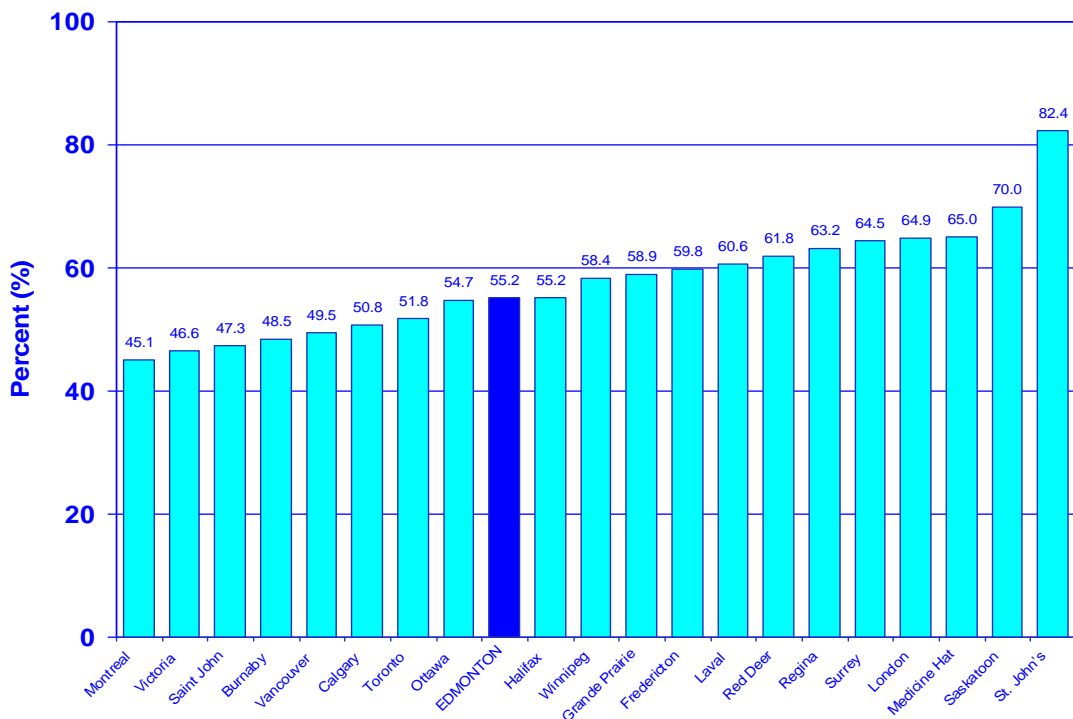
Chart 3A: Total Property and Business Tax Levy Per Person in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. June 2009

Note: Total property tax levy includes municipal, regional, and school taxes.

Chart 3B: Residential Property Tax as Percent of Total Tax Levy in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. June 2009

Note: Total tax levy includes property taxes for all properties, and business tax, machinery and equipment tax and others.

2008 Residential Property Taxes and Utility Charges Survey

Table 3
Total Property and Business Tax Levy Per Person in 2008
for a Single-Family House in 2008

| City | Population [1] | Total Tax Levy | | | Total Tax Levy Per Person | | | |
|---|----------------|------------------------|---------------|------------------|---------------------------|-----------|--------------|-----------|
| | | Property | Business | Total Levy | Property | Rank | Total Levy | Rank |
| | | (thousands of dollars) | | | (dollars) | | (dollars) | |
| EDMONTON | 752,412 | 973,751 | 86,033 | 1,059,784 | 1,294 | 7 | 1,409 | 11 |
| Calgary | 1,043,000 | 1,372,300 | 188,200 | 1,560,500 | 1,316 | 9 | 1,496 | 12 |
| Red Deer | 87,816 | 106,797 | 0 | 106,797 | 1,216 | 5 | 1,216 | 5 |
| Medicine Hat | 60,426 | 64,145 | 0 | 64,145 | 1,062 | 4 | 1,062 | 3 |
| Grande Prairie | 50,227 | 79,942 | 0 | 79,942 | 1,592 | 15 | 1,592 | 15 |
| Burnaby | 218,241 | 335,236 | 0 | 335,236 | 1,536 | 13 | 1,536 | 13 |
| Surrey | 461,150 | 397,014 | 0 | 397,014 | 861 | 1 | 861 | 1 |
| Vancouver | 600,000 | 1,022,691 | 0 | 1,022,691 | 1,704 | 17 | 1,704 | 17 |
| Victoria | 82,656 | 156,475 | 0 | 156,475 | 1,893 | 18 | 1,893 | 18 |
| Regina | 205,000 | 274,418 | 0 | 274,418 | 1,339 | 10 | 1,339 | 7 |
| Saskatoon | 209,400 | 282,969 | 0 | 282,969 | 1,351 | 11 | 1,351 | 8 |
| Winnipeg | 666,600 | 865,153 | 56,091 | 921,244 | 1,298 | 8 | 1,382 | 9 |
| Montreal [2] | 1,659,962 | 2,314,600 | 0 | 2,314,600 | 1,394 | 12 | 1,394 | 10 |
| Laval [2] | 386,300 | 399,649 | 0 | 399,649 | 1,035 | 3 | 1,035 | 2 |
| Toronto | 2,651,717 | 5,350,398 | 0 | 5,350,398 | 2,018 | 20 | 2,018 | 20 |
| Ottawa | 888,882 | 1,507,785 | 0 | 1,507,785 | 1,696 | 16 | 1,696 | 16 |
| London | 365,000 | 575,821 | 0 | 575,821 | 1,578 | 14 | 1,578 | 14 |
| Halifax | 388,000 | 491,315 | 23,430 | 514,745 | 1,266 | 6 | 1,327 | 6 |
| Saint John [2] | 68,043 | 134,155 | 269 | 134,424 | 1,972 | 19 | 1,976 | 19 |
| Fredericton [2] | 50,535 | 102,441 | 513 | 102,954 | 2,027 | 21 | 2,037 | 21 |
| St. John's | 101,000 | 100,544 | 21,409 | 121,953 | 995 | 2 | 1,207 | 4 |
| Average | 523,637 | 805,124 | 17,902 | 823,026 | 1,450 | -- | 1,481 | -- |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, June 2009. Notes: (1) Actual or estimated population for 2008. (2) Municipal levy only. | | | | | | | | |

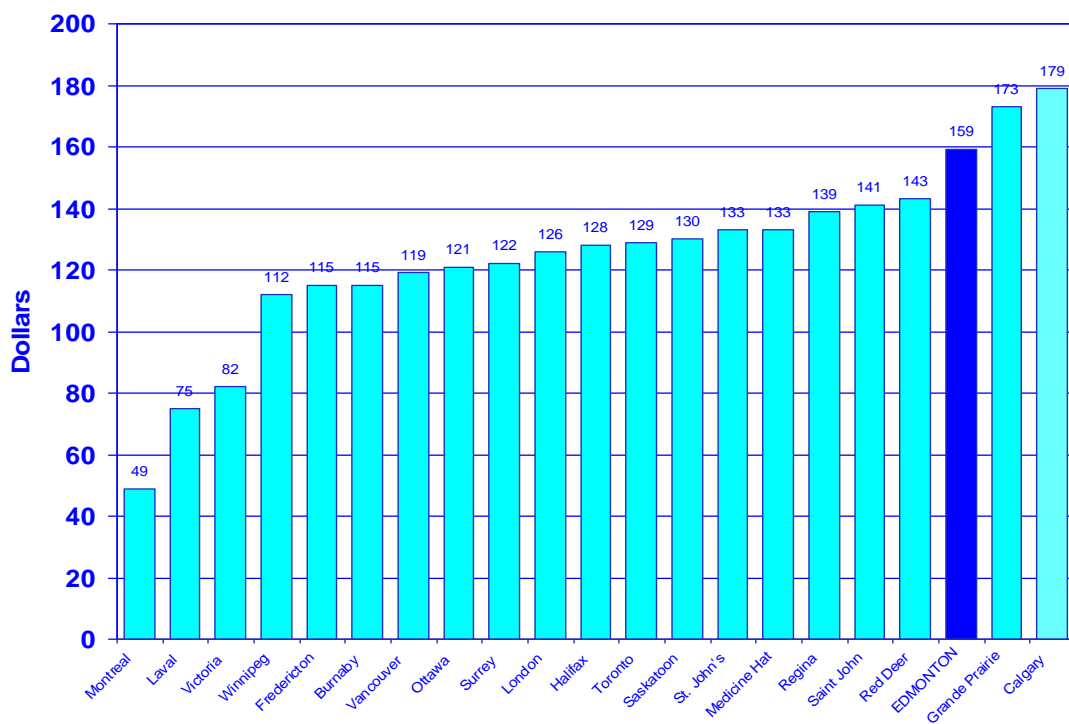
2008 Residential Property Taxes and Utility Charges Survey

| Table 3A Total Property and Business Tax Levy in 2008 for a Single-Family House in 2008 (thousands of dollars) | | | | | | | |
|---|----------------|-----------------|----------------|---------------|------------------|---------------------------|----------|
| City | Property Tax | | | Business Tax | Total Tax Levy | Residential as % of Total | Rank |
| | Residential | Non-Residential | Total | | | | |
| EDMONTON | 585,078 | 388,673 | 973,751 | 86,033 | 1,059,784 | 55.2 | 9 |
| Calgary | 792,000 | 580,300 | 1,372,300 | 188,200 | 1,560,500 | 50.8 | 6 |
| Red Deer | 66,032 | 40,765 | 106,797 | 0 | 106,797 | 61.8 | 15 |
| Medicine Hat | 41,684 | 22,461 | 64,145 | 0 | 64,145 | 65.0 | 19 |
| Grande Prairie | 47,068 | 32,874 | 79,942 | 0 | 79,942 | 58.9 | 12 |
| Burnaby | 162,641 | 172,595 | 335,236 | 0 | 335,236 | 48.5 | 4 |
| Surrey | 256,207 | 140,807 | 397,014 | 0 | 397,014 | 64.5 | 17 |
| Vancouver | 505,925 | 516,766 | 1,022,691 | 0 | 1,022,691 | 49.5 | 5 |
| Victoria | 72,873 | 83,602 | 156,475 | 0 | 156,475 | 46.6 | 2 |
| Regina | 173,332 | 101,086 | 274,418 | 0 | 274,418 | 63.2 | 16 |
| Saskatoon | 198,104 | 84,865 | 282,969 | 0 | 282,969 | 70.0 | 20 |
| Winnipeg | 537,892 | 327,261 | 865,153 | 56,091 | 921,244 | 58.4 | 11 |
| Montreal [1] | 1,044,700 | 1,269,900 | 2,314,600 | 0 | 2,314,600 | 45.1 | 1 |
| Laval [1] | 242,253 | 157,396 | 399,649 | 0 | 399,649 | 60.6 | 14 |
| Toronto [2] | 2,771,488 | 2,578,910 | 5,350,398 | 0 | 5,350,398 | 51.8 | 7 |
| Ottawa | 825,431 | 682,354 | 1,507,785 | 0 | 1,507,785 | 54.7 | 8 |
| London | 373,807 | 202,014 | 575,821 | 0 | 575,821 | 64.9 | 18 |
| Halifax | 284,295 | 207,020 | 491,315 | 23,430 | 514,745 | 55.2 | 10 |
| Saint John [1] | 63,529 | 70,626 | 134,155 | 269 | 134,424 | 47.3 | 3 |
| Fredericton [1] | 61,585 | 40,856 | 102,441 | 513 | 102,954 | 59.8 | 13 |
| St. John's [1] | 100,544 | - | 100,544 | 21,409 | 121,953 | 82.4 | 21 |
| Average | 438,403 | 366,721 | 805,124 | 17,902 | 823,026 | 53.3 | |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, June 2009. Notes: (1) Municipal levy only. (2) Multi-residential tax levy for Toronto is included in non-residential, not in residential. | | | | | | | |

2008 Residential Property Taxes and Utility Charges Survey

| Table 3B Total Property Tax Levy By Purposes in 2008 for a Single-Family House in 2008 (thousands of dollars) | | | | | | |
|---|----------------------|----------------|----------------|--------------------------|----------------|----------------|
| City | Residential Property | | | Non-residential Property | | |
| | Municipal Tax (1) | School Tax | Total | Municipal Tax (1) | School Tax | Total |
| EDMONTON | 386,324 | 198,754 | 585,078 | 300,528 | 88,145 | 388,673 |
| Calgary | 416,200 | 375,800 | 792,000 | 415,300 | 165,000 | 580,300 |
| Red Deer | 45,240 | 20,792 | 66,032 | 30,737 | 10,028 | 40,765 |
| Medicine Hat | 26,475 | 15,209 | 41,684 | 17,599 | 4,862 | 22,461 |
| Grande Prairie | 35,404 | 11,664 | 47,068 | 26,423 | 6,451 | 32,874 |
| Burnaby | 101,759 | 60,882 | 162,641 | 111,619 | 60,976 | 172,595 |
| Surrey | 150,734 | 105,473 | 256,207 | 68,798 | 72,008 | 140,806 |
| Vancouver | 310,640 | 195,285 | 505,925 | 303,120 | 213,646 | 516,766 |
| Victoria | 51,235 | 21,638 | 72,873 | 57,134 | 26,468 | 83,602 |
| Regina | 89,387 | 83,945 | 173,332 | 52,130 | 48,956 | 101,086 |
| Saskatoon | 88,588 | 109,516 | 198,104 | 37,950 | 46,915 | 84,865 |
| Winnipeg | 270,741 | 267,151 | 537,892 | 129,411 | 197,850 | 327,261 |
| Montreal | 1,044,700 | 0 | 1,044,700 | 1,269,900 | 0 | 1,269,900 |
| Laval | 242,253 | 0 | 242,253 | 157,396 | 0 | 157,396 |
| Toronto [2] | 2,075,298 | 696,189 | 2,771,487 | 1,362,988 | 1,215,922 | 2,578,910 |
| Ottawa | 646,554 | 178,877 | 825,431 | 404,882 | 277,472 | 682,354 |
| London | 314,841 | 58,966 | 373,807 | 105,629 | 96,385 | 202,014 |
| Halifax | 217,955 | 66,340 | 284,295 | 165,460 | 41,560 | 207,020 |
| Saint John | 63,529 | 0 | 63,529 | 70,626 | 0 | 70,626 |
| Fredericton | 61,585 | 0 | 61,585 | 40,856 | 0 | 40,856 |
| St. John's | 100,544 | 0 | 100,544 | 0 | 0 | 0 |
| Average | 320,952 | 117,451 | 438,403 | 244,214 | 122,507 | 366,720 |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services, June 2009. Note: (1) Includes municipal, regional and other levies. (2) Multi-residential tax levy for Toronto is included in non-residential, not in residential. | | | | | | |

Chart 4: Total Monthly Utility Charges for Single Detached Houses in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. September 2009

Note: Figures include charges for power, water, sewer, land drainage, and garbage collection.

2008 Residential Property Taxes and Utility Charges Survey

Table 4
Average Monthly Utility Charges for a Single-Family House
for a Single-Family House in 2008
(as of September 2008)
(dollars)

| City | Power [1] | Water [2] | Sewer [2] | Garbage | Land Drainage | Total | Rank |
|-----------------|--------------|--------------|--------------|--------------|---------------|---------------|-----------|
| EDMONTON | 80.93 | 34.61 | 23.16 | 15.17 | 5.11 | 158.98 | 19 |
| Calgary | 117.80 | 33.39 | 20.49 | 0 | 6.95 | 178.63 | 21 |
| Red Deer | 82.54 | 23.81 | 27.39 | 9.75 | 0 | 143.49 | 18 |
| Medicine Hat | 65.03 | 29.21 | 24.96 | 14.15 | 0 | 133.35 | 15 |
| Grande Prairie | 110.73 [6] | 26.22 | 23.65 | 12.53 | 0 | 173.13 | 20 |
| Burnaby | 41.40 | 43.37 | 29.84 | 0 | 0 | 114.61 | 6 |
| Surrey | 41.40 | 16.21 | 35.43 | 16.42 | 13.00 | 122.46 | 9 |
| Vancouver | 41.40 | 30.08 | 34.76 | 12.67 | 0 | 118.91 | 7 |
| Victoria | 41.40 | 20.30 | 6.86 | 13.50 | 0 | 82.06 | 3 |
| Regina | 78.75 | 30.41 | 21.85 | 0 | 8.10 | 139.11 | 16 |
| Saskatoon | 78.76 | 18.99 | 28.87 | 0 | 3.40 | 130.02 | 13 |
| Winnipeg | 41.25 | 38.39 [4] | 32.55 | 0 | 0 | 112.19 | 4 |
| Montreal | 43.93 | 5.00 | 0 [3] | 0 | 0 | 48.93 | 1 |
| Laval | 43.93 | 24.22 | 6.55 | 0 | 0 | 74.70 | 2 |
| Toronto | 72.77 [5] | 34.70 | 18.36 | 3.25 | 0 | 129.08 | 12 |
| Ottawa | 68.43 [5] | 24.66 | 20.70 | 6.83 | 0 | 120.62 | 8 |
| London | 67.74 [5] | 25.04 | 23.44 | 0 | 9.81 | 126.03 | 10 |
| Halifax | 74.85 | 20.18 | 33.37 | 0 | 0 | 128.40 | 11 |
| Saint John | 70.67 | 38.66 | 31.64 | 0 | 0 | 140.97 | 17 |
| Fredericton | 78.11 | 18.50 | 17.93 | 0 | 0 | 114.54 | 5 |
| St. John's | 67.46 | 39.75 | 25.80 | 0 | 0 | 133.01 | 14 |
| Average | 67.11 | 27.41 | 23.22 | 4.97 | 2.21 | 124.92 | -- |

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services
 Branch, September 2009.

Sources: EPCOR and City of Edmonton Asset Management & Public Works Department.

Notes: (1) Based on 600 KWH/month power consumption. Rates shown exclude GST and/or PST.

(2) Based on 19 cubic meter per month water consumption and 18.5 cubic meter per month for sewer charge.

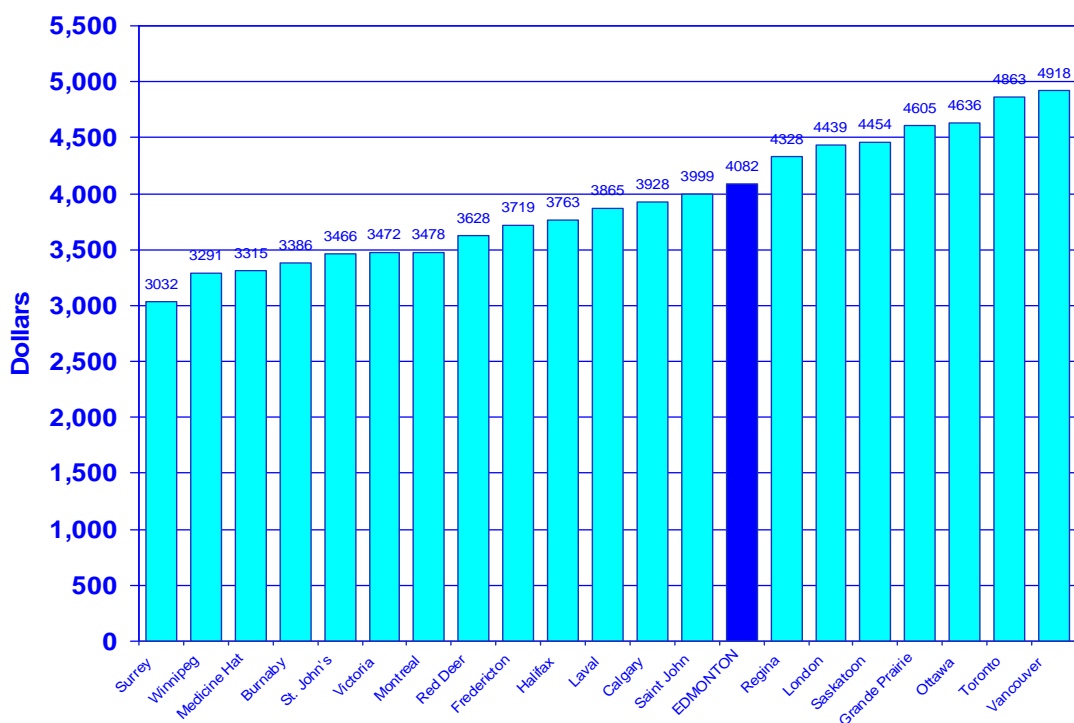
(3) Financed through property tax.

(4) Includes surcharges; for Winnipeg it includes water and sewer main charges of \$128 a year in tax levy.

(5) Effective May 1, 2006 in Ontario, two-tier pricing is in place to reflect the true cost of electricity. Approved by the OEB.

(6) Some customers will automatically receive electricity at regulated rates effective July 1, 2004.

Chart 5: Total Property Tax and Utility Charges for a Single Detached House in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. September 2009

Notes:

(1) Total property tax includes municipal, regional and school taxes, but is net of homeowner grants or credits if applicable.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2008 Residential Property Taxes and Utility Charges Survey

Table 5
Total Property Tax and Utility Charges
for a Single-Family House in 2008
(Selected Canadian Cities)
(dollars)

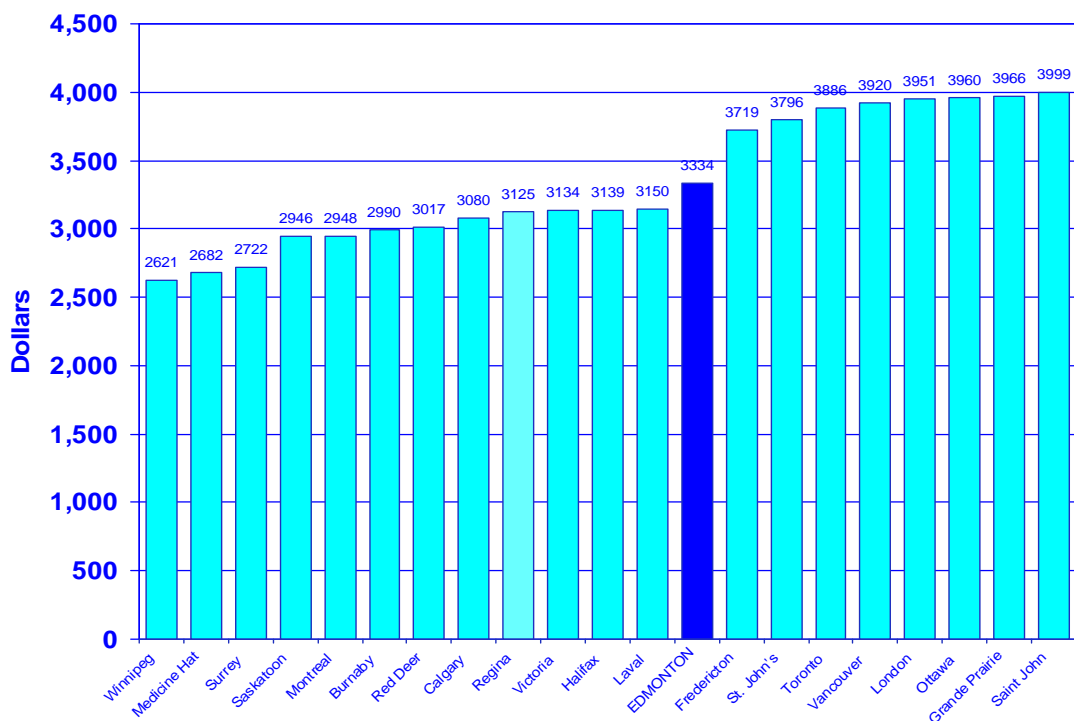
| City | Total (1) Property Tax | Utility (2) Charges | Total | Rank |
|-----------------|---------------------------|------------------------|--------------|-----------|
| EDMONTON | 2,174 | 1,908 | 4,082 | 14 |
| Calgary | 1,784 | 2,144 | 3,928 | 12 |
| Red Deer | 1,906 | 1,722 | 3,628 | 8 |
| Medicine Hat | 1,715 | 1,600 | 3,315 | 3 |
| Grande Prairie | 2,527 | 2,078 | 4,605 | 18 |
| Burnaby | 2,011 | 1,375 | 3,386 | 4 |
| Surrey | 1,562 | 1,470 | 3,032 | 1 |
| Vancouver | 3,491 | 1,427 | 4,918 | 21 |
| Victoria | 2,487 | 985 | 3,472 | 6 |
| Regina | 2,659 | 1,669 | 4,328 | 15 |
| Saskatoon | 2,894 | 1,560 | 4,454 | 17 |
| Winnipeg | 1,945 | 1,346 | 3,291 | 2 |
| Montreal | 2,891 | 587 | 3,478 | 7 |
| Laval | 2,969 | 896 | 3,865 | 11 |
| Toronto | 3,314 | 1,549 | 4,863 | 20 |
| Ottawa | 3,189 | 1,447 | 4,636 | 19 |
| London | 2,927 | 1,512 | 4,439 | 16 |
| Halifax | 2,222 | 1,541 | 3,763 | 10 |
| Saint John | 2,307 | 1,692 | 3,999 | 13 |
| Fredericton | 2,345 | 1,374 | 3,719 | 9 |
| St. John's | 1,870 | 1,596 | 3,466 | 5 |
| Average | 2,438 | 1,499 | 3,937 | -- |

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, September 2009.

Notes: (1) Property tax shown includes municipal, regional and school taxes, but is net of homeowner grants or credits.

(2) Utility charges include power, water, sewers, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 6: Combined Municipal Property Tax and Utility Charges for a Single Detached House in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. September 2009

Notes:

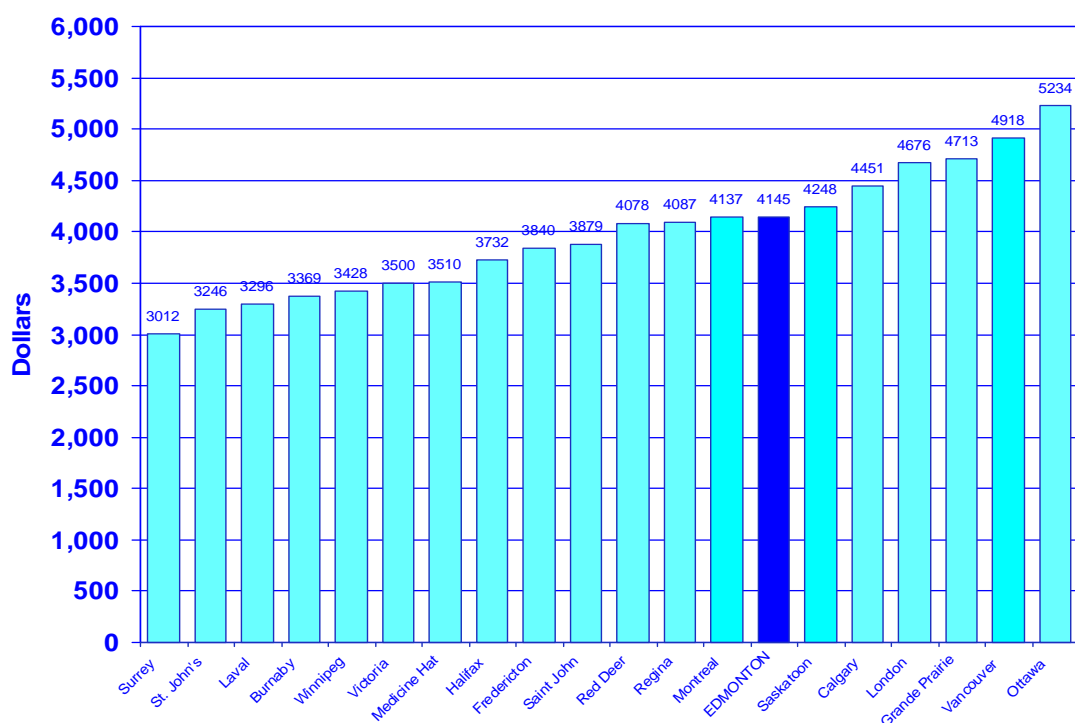
(1) Property taxes include both municipal and regional taxes, but exclude school taxes and is net of part of homeowner grants if applicable.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2008 Residential Property Taxes and Utility Charges Survey

| Table 6 Municipal Property Tax and Utility Charges for a Single-Family House in 2008 (Selected Canadian Cities) (dollars) | | | | | |
|--|-------------------------------|------------------------|--------------|-----------|---------------|
| City | Municipal (1) Property Tax | Utility (2) Charges | Total | Rank | |
| | | | | Total | Municipal Tax |
| EDMONTON | 1,426 | 1,908 | 3,334 | 13 | 7 |
| Calgary | 936 | 2,144 | 3,080 | 8 | 1 |
| Red Deer | 1,295 | 1,722 | 3,017 | 7 | 5 |
| Medicine Hat | 1,082 | 1,600 | 2,682 | 2 | 2 |
| Grande Prairie | 1,888 | 2,078 | 3,966 | 20 | 11 |
| Burnaby | 1,615 | 1,375 | 2,990 | 6 | 10 |
| Surrey | 1,252 | 1,470 | 2,722 | 3 | 3 |
| Vancouver | 2,493 | 1,427 | 3,920 | 17 | 20 |
| Victoria | 2,149 | 985 | 3,134 | 10 | 12 |
| Regina | 1,456 | 1,669 | 3,125 | 9 | 8 |
| Saskatoon | 1,386 | 1,560 | 2,946 | 4 | 6 |
| Winnipeg | 1,275 | 1,346 | 2,621 | 1 | 4 |
| Montreal | 2,361 | 587 | 2,948 | 5 | 18 |
| Laval | 2,254 | 896 | 3,150 | 12 | 14 |
| Toronto | 2,337 | 1,549 | 3,886 | 16 | 16 |
| Ottawa | 2,513 | 1,447 | 3,960 | 19 | 21 |
| London | 2,439 | 1,512 | 3,951 | 18 | 19 |
| Halifax | 1,598 | 1,541 | 3,139 | 11 | 9 |
| Saint John | 2,307 | 1,692 | 3,999 | 21 | 15 |
| Fredericton | 2,345 | 1,374 | 3,719 | 14 | 17 |
| St. John's | 2,200 | 1,596 | 3,796 | 15 | 13 |
| Average | 1,838 | 1,499 | 3,337 | -- | -- |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, September 2009. Notes: (1) Property tax shown excludes school taxes and is net of homeowner grants or credits. (2) Utility charges include power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable. | | | | | |

Chart 7: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2008 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. September 2009

Notes:

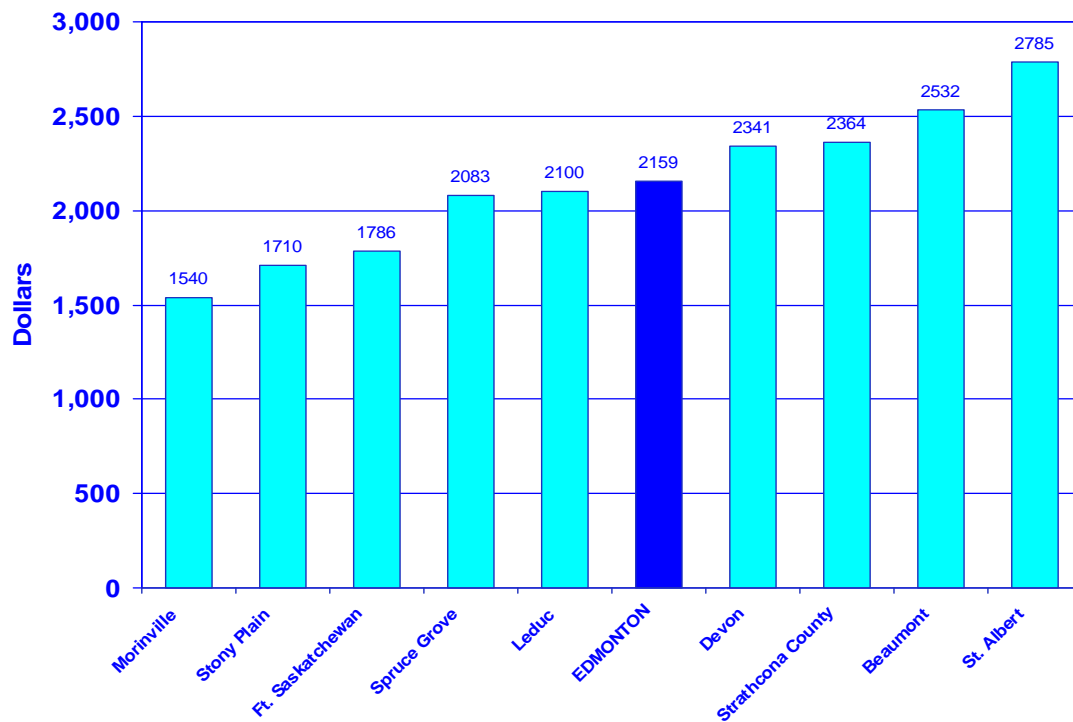
(1) Average property tax is the average property tax levy for all single detached houses in the city.

(2) Utility charges include power, water, sewer, land drainage, and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

2008 Residential Property Taxes and Utility Charges Survey

| Table 7 Average Property Tax and Utility Charges for a Single-Family House in 2008 (Selected Canadian Cities) (dollars) | | | | |
|---|-----------------------------|------------------------|--------------|-----------|
| City | Average (1) Property Tax | Utility (2) Charges | Total | Rank |
| EDMONTON | 2,237 | 1,908 | 4,145 | 14 |
| Calgary | 2,307 | 2,144 | 4,451 | 16 |
| Red Deer | 2,356 | 1,722 | 4,078 | 11 |
| Medicine Hat | 1,910 | 1,600 | 3,510 | 7 |
| Grande Prairie | 2,635 | 2,078 | 4,713 | 18 |
| Burnaby | 1,994 | 1,375 | 3,369 | 4 |
| Surrey | 1,542 | 1,470 | 3,012 | 1 |
| Vancouver | 3,491 | 1,427 | 4,918 | 19 |
| Victoria | 2,515 | 985 | 3,500 | 6 |
| Regina | 2,418 | 1,669 | 4,087 | 12 |
| Saskatoon | 2,688 | 1,560 | 4,248 | 15 |
| Winnipeg | 2,082 | 1,346 | 3,428 | 5 |
| Montreal | 3,550 | 587 | 4,137 | 13 |
| Laval | 2,400 | 896 | 3,296 | 3 |
| Toronto | N/A | 1,549 | N/A | N/A |
| Ottawa | 3,787 | 1,447 | 5,234 | 20 |
| London | 3,164 | 1,512 | 4,676 | 17 |
| Halifax | 2,191 | 1,541 | 3,732 | 8 |
| Saint John | 2,187 | 1,692 | 3,879 | 10 |
| Fredericton | 2,466 | 1,374 | 3,840 | 9 |
| St. John's | 1,650 | 1,596 | 3,246 | 2 |
| Average | 2,479 | 1,499 | 3,975 | -- |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, September 2009. Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city. (2) Utility charges include power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable. | | | | |

Chart 8: Total Property Tax for a Single Detached House in 2008 - Edmonton Region



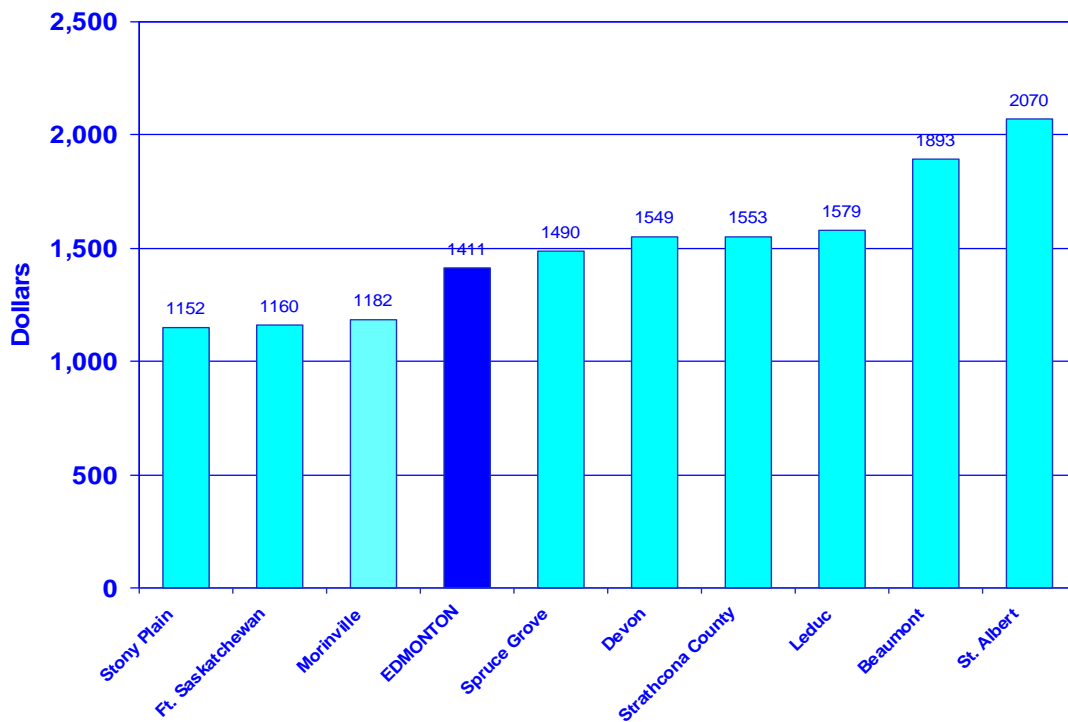
Prepared by: City of Edmonton, Planning and Development Department. June 2009

Notes:

(1) Figures include municipal and school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

Chart 8A: Municipal Property Tax for a Single Detached House in 2008 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. June 2009

Notes:

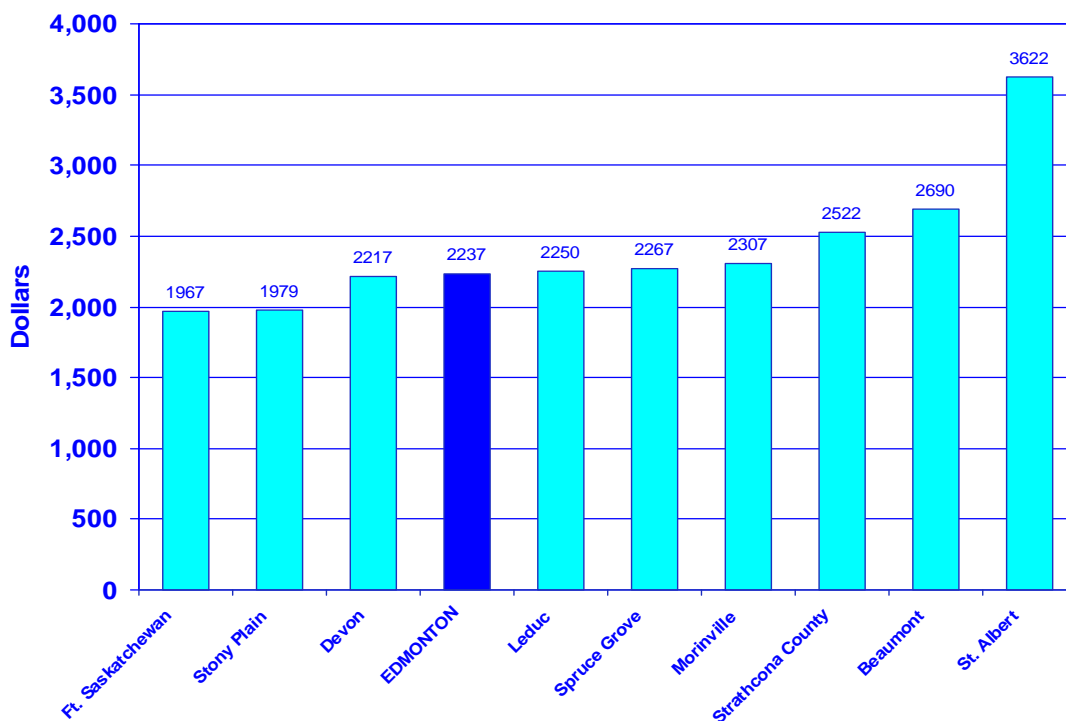
(1) Figures exclude school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2008 Residential Property Taxes and Utility Charges Survey

| Table 8 Comparative Property Tax Levy on a Sample House in 2008 for a Single-Family House in 2008 (dollars) | | | | | |
|---|---------------|------------|--------------|-----------|----------|
| City | Municipal Tax | School Tax | Total | Rank | |
| | | | | Municipal | Total |
| EDMONTON | 1,411 | 748 | 2,159 | 4 | 6 |
| St. Albert | 2,070 | 715 | 2,785 | 10 | 10 |
| Leduc | 1,579 | 521 | 2,100 | 8 | 5 |
| Fort Saskatchewan | 1,160 | 626 | 1,786 | 2 | 3 |
| Devon | 1,549 | 792 | 2,341 | 6 | 7 |
| Stony Plain | 1,152 | 558 | 1,710 | 1 | 2 |
| Spruce Grove | 1,490 | 593 | 2,083 | 5 | 4 |
| Morinville | 1,182 | 358 | 1,540 | 3 | 1 |
| Beaumont | 1,893 | 639 | 2,532 | 9 | 9 |
| Strathcona County | 1,553 | 811 | 2,364 | 7 | 8 |
| Average | 1,504 | 636 | 2,140 | - | - |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, June 2009. Notes: The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot. | | | | | |

Chart 9: Average Property Tax for Single Detached Houses in 2008 - Edmonton Region

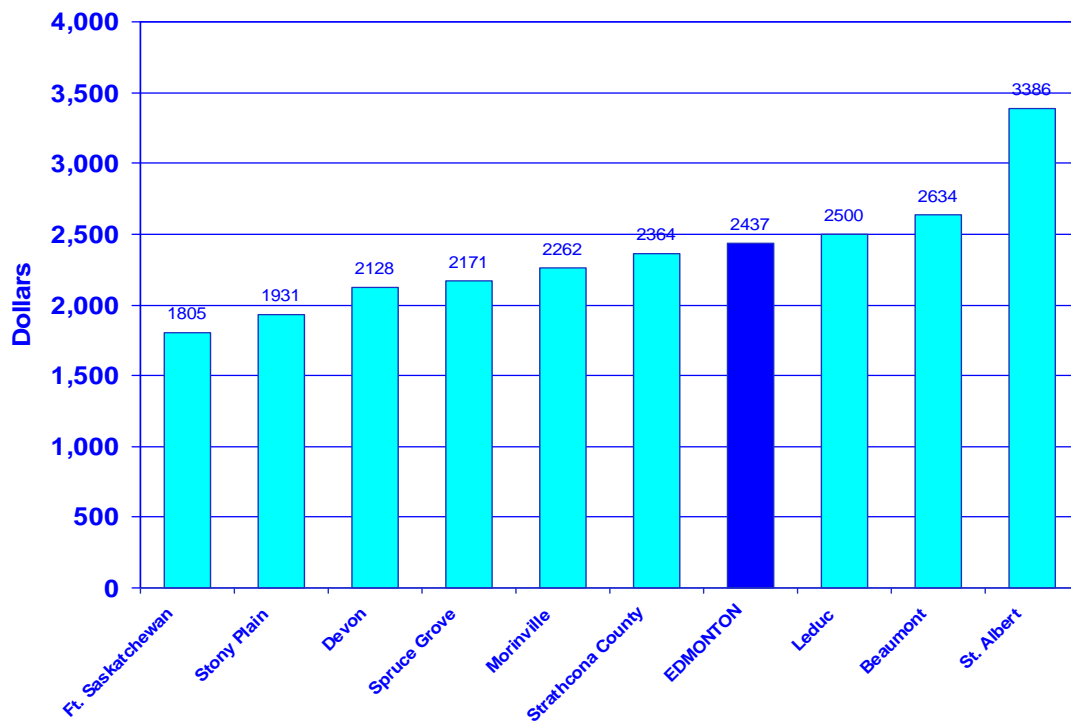


Prepared by: City of Edmonton, Planning and Development Department. June 2009

Notes:

- (1) Property taxes include both municipal and school taxes.
- (2) The average property tax is the average property tax levy for all single detached houses in the city.

Chart 9A: Median Property Tax for Single Detached Houses in 2008 - Edmonton Region



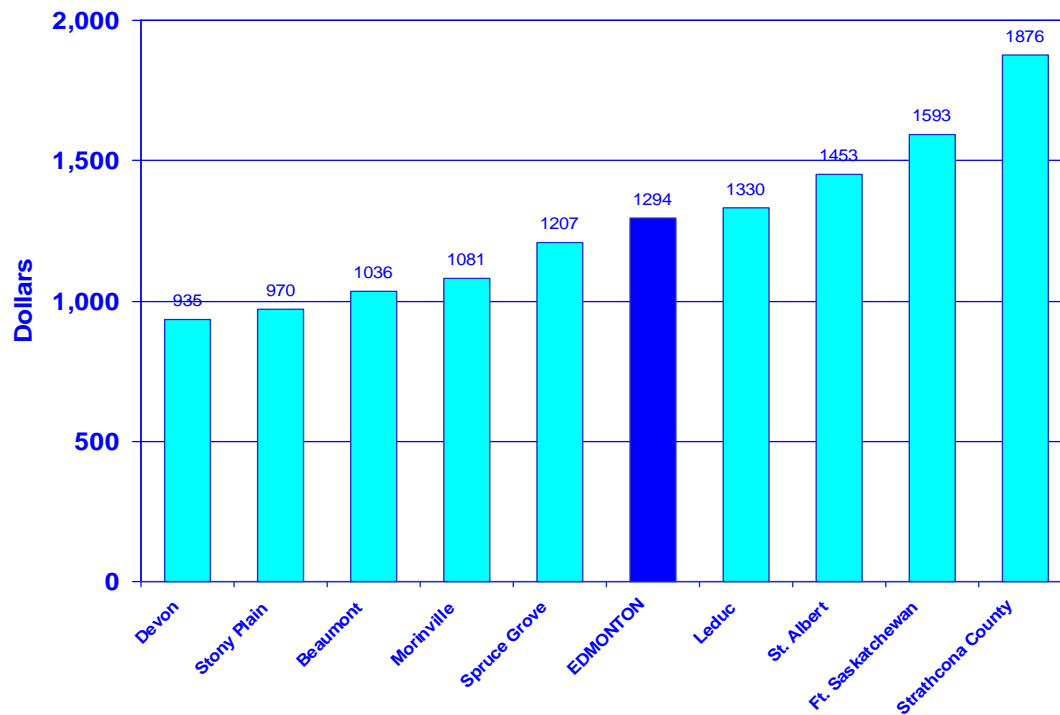
Prepared by: City of Edmonton, Planning and Development Department. June 2009

Notes:

- (1) Property taxes include both municipal and school taxes.
- (2) The median property tax is the median property tax levy for all single detached houses in the city.

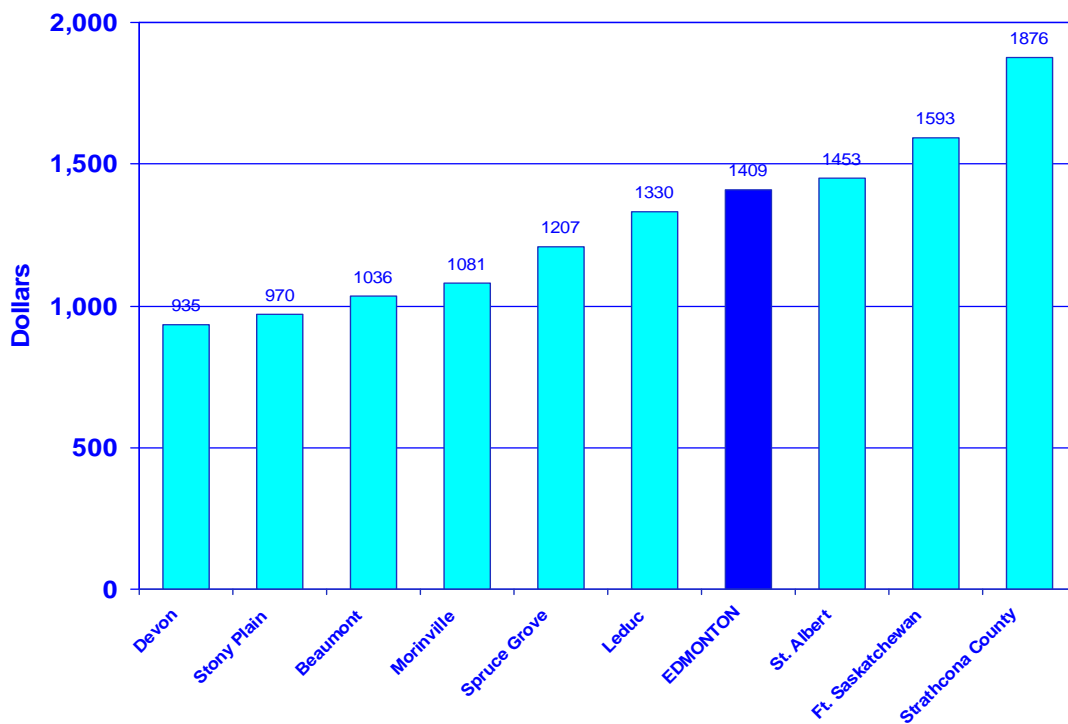
| Table 9 Average Property Tax and Median Property Tax for a Single-Family House in 2008 (Edmonton Capital Region) (dollars) | | | | |
|---|-----------------|----------|----------------|----------|
| City | Average Tax (1) | | Median Tax (1) | |
| | Tax Levy | Rank | Tax Levy | Rank |
| EDMONTON | 2,237 | 4 | 2,437 | 7 |
| St. Albert | 3,622 | 10 | 3,386 | 10 |
| Leduc | 2,250 | 5 | 2,500 | 8 |
| Ft. Saskatchewan | 1,967 | 1 | 1,805 | 1 |
| Devon | 2,217 | 3 | 2,128 | 3 |
| Stony Plain | 1,979 | 2 | 1,931 | 2 |
| Spruce Grove | 2,267 | 6 | 2,171 | 4 |
| Morinville | 2,307 | 7 | 2,262 | 5 |
| Beaumont | 2,690 | 9 | 2,634 | 9 |
| Strathcona County [2] | 2,522 | 8 | 2,364 | 6 |
| Average | 2,406 | - | 2,362 | - |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, June 2009. Note: (1) Property taxes include both municipal and school taxes. The average property tax is the average property tax levy for all single detached houses in the city. The median property tax is the median property tax levy for all single detached houses in the city. (2) Figures refer to Sherwood Park and not the County as a whole. | | | | |

Chart 10: Total Property Tax Levy Per Person in 2008 - Edmonton Region



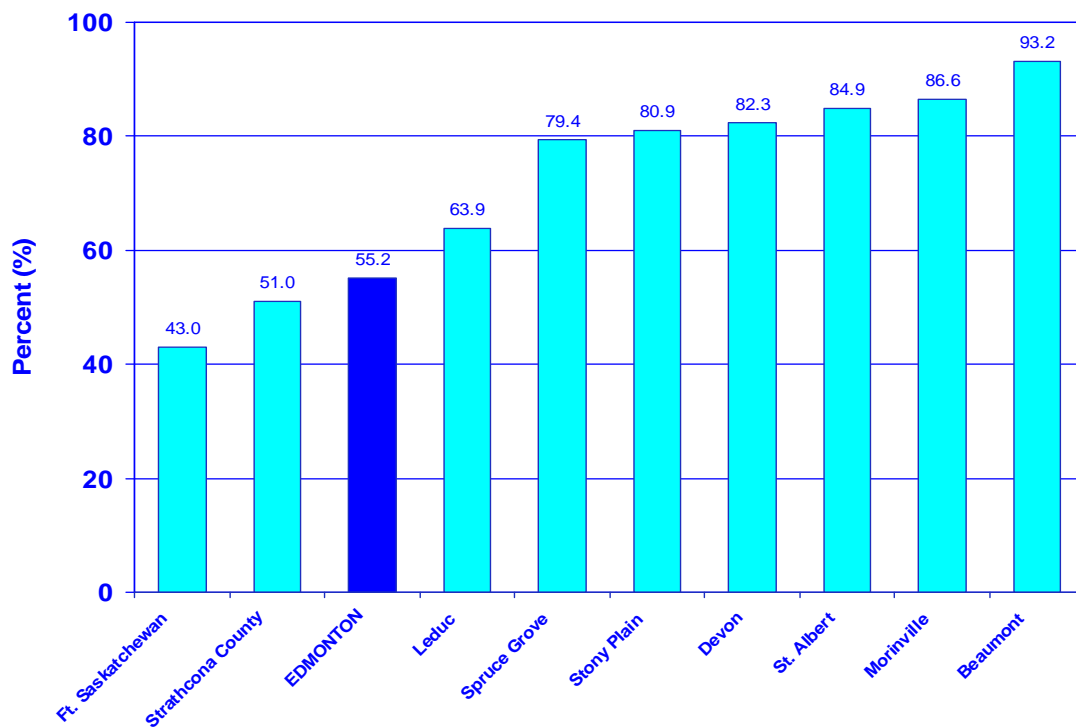
Prepared by: City of Edmonton, Planning and Development Department. June 2009
Note: Total property tax levy includes municipal and school taxes.

**Chart 10A: Total Property and Business
Tax Levy Per Person in 2008 -
Edmonton Region**



Prepared by: City of Edmonton, Planning and Development Department. June 2009
Note: Total property tax levy includes municipal and school taxes.

**Chart 10B: Residential Property Tax as
Percent of Total Tax Levy in 2008 -
Edmonton Region**



Prepared by: City of Edmonton, Planning and Development Department. June 2009

Note: Total tax levy includes property taxes for all properties, and business tax, machinery and equipment tax and others.

2008 Residential Property Taxes and Utility Charges Survey

Table 10
Total Property and Business Tax Levy Per Person in 2008
for a Single-Family House in 2008

| City | Population [1] | Total Tax Levy | | | Total Tax Levy Per Person | | | |
|---|----------------|------------------------|---------------|------------------|---------------------------|----------|--------------|----------|
| | | Property | Business | Total Levy | Property | Rank | Total Levy | Rank |
| | | (thousands of dollars) | | | (dollars) | | (dollars) | |
| EDMONTON | 752,412 | 973,751 | 86,033 | 1,059,784 | 1,294 | 6 | 1,409 | 7 |
| St. Albert | 58,501 | 85,005 | 0 | 85,005 | 1,453 | 8 | 1,453 | 8 |
| Leduc | 21,500 | 28,586 | 0 | 28,586 | 1,330 | 7 | 1,330 | 6 |
| Ft. Saskatchewan(2) | 16,793 | 26,759 | 0 | 26,759 | 1,593 | 9 | 1,593 | 9 |
| Devon | 6,400 | 5,982 | 0 | 5,982 | 935 | 1 | 935 | 1 |
| Stony Plain | 12,363 | 11,998 | 0 | 11,998 | 970 | 2 | 970 | 2 |
| Spruce Grove | 19,496 | 23,527 | 0 | 23,527 | 1,207 | 5 | 1,207 | 5 |
| Morinville | 7,228 | 7,810 | 0 | 7,810 | 1,081 | 4 | 1,081 | 4 |
| Beaumont | 10,820 | 11,214 | 0 | 11,214 | 1,036 | 3 | 1,036 | 3 |
| Strathcona County(2) | 85,521 | 160,428 | 0 | 160,428 | 1,876 | 10 | 1,876 | 10 |
| Average | 99,103 | 133,506 | 8,603 | 142,109 | 1,278 | - | 1,289 | - |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, June 2009. Notes: (1) Actual or estimated population for 2008. (2) Property tax levy includes machinery & equipment levy, and linear assessment. | | | | | | | | |

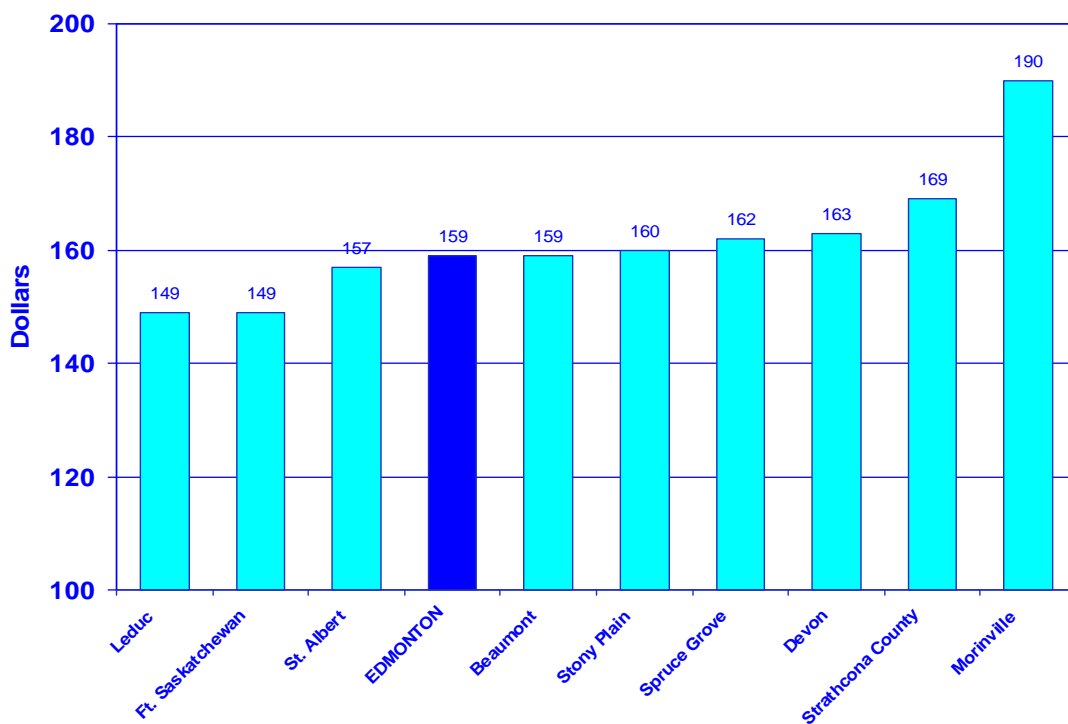
2008 Residential Property Taxes and Utility Charges Survey

| Table 10A Total Property and Business Tax Levy in 2008 for a Single-Family House in 2008 (thousands of dollars) | | | | | | | |
|--|----------------|------------------|----------------|-----------------|-------------------|------------------------------|----------|
| City | Property Tax | | | Business Tax | Total Tax Levy | Residential as % of Total | Rank |
| | Residential | Non-Residential* | Total | | | | |
| EDMONTON | 585,078 | 388,673 | 973,751 | 86,033 | 1,059,784 | 55.2 | 3 |
| St. Albert | 72,168 | 12,837 | 85,005 | - | 85,005 | 84.9 | 8 |
| Leduc | 18,272 | 10,314 | 28,586 | - | 28,586 | 63.9 | 4 |
| Ft. Saskatchewan | 11,504 | 15,255 | 26,759 | - | 26,759 | 43.0 | 1 |
| Devon | 4,921 | 1,061 | 5,982 | - | 5,982 | 82.3 | 7 |
| Stony Plain | 9,712 | 2,286 | 11,998 | - | 11,998 | 80.9 | 6 |
| Spruce Grove | 18,672 | 4,855 | 23,527 | - | 23,527 | 79.4 | 5 |
| Morinville | 6,761 | 1,049 | 7,810 | - | 7,810 | 86.6 | 9 |
| Beaumont | 10,447 | 767 | 11,214 | - | 11,214 | 93.2 | 10 |
| Strathcona County | 81,771 | 78,657 | 160,428 | - | 160,428 | 51.0 | 2 |
| Average | 81,931 | 51,575 | 133,506 | 8,603 | 142,109 | 57.7 | - |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, June 2009. Note: * Non-residential property tax levy includes machinery & equipment levy, and/or linear assessment, except Devon. | | | | | | | |

2008 Residential Property Taxes and Utility Charges Survey

| Table 10B Total Property Tax Levy By Purposes in 2008 for a Single-Family House in 2008 (thousands of dollars) | | | | | | |
|--|----------------------|----------------|----------------|------------------------------|---------------|----------------|
| City | Residential Property | | | Non-residential Property (2) | | |
| | Municipal Tax (1) | School Tax | Total | Municipal Tax (1) | School Tax | Total |
| EDMONTON | 267,854 | 170,712 | 438,566 | 186,637 | 79,693 | 266,330 |
| St. Albert | 53,619 | 18,549 | 72,168 | 9,553 | 3,284 | 12,837 |
| Leduc | 13,739 | 4,533 | 18,272 | 8,178 | 2,136 | 10,314 |
| Fort Saskatchewan | 7,475 | 4,029 | 11,504 | 12,729 | 2,526 | 15,255 |
| Devon | 3,261 | 1,660 | 4,921 | 688 | 373 | 1,061 |
| Stony Plain | 6,551 | 3,161 | 9,712 | 1,564 | 722 | 2,286 |
| Spruce Grove | 13,530 | 5,142 | 18,672 | 3,376 | 1,479 | 4,855 |
| Morinville | 5,192 | 1,569 | 6,761 | 746 | 303 | 1,049 |
| Beaumont | 7,810 | 2,637 | 10,447 | 545 | 222 | 767 |
| Strathcona County | 53,782 | 27,989 | 81,771 | 68,507 | 10,150 | 78,657 |
| Average | 43,281 | 23,998 | 67,279 | 29,252 | 10,089 | 39,341 |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, June 2009. Note: (1) Includes municipal, regional and other levies. (2) Non-residential property tax levy includes machinery & equipment levy, and/or linear assessment. | | | | | | |

**Chart 11: Total Monthly Utility Charges
for Single Detached Houses in 2008 -
Edmonton Region**



Prepared by: City of Edmonton, Planning and Development Department. September 2009
Note: Figures include charges for power, water, sewer, land drainage, and garbage collection.

2008 Residential Property Taxes and Utility Charges Survey

Table 11
Average Monthly Utility Charges for a Single-Family House
for a Single-Family House in 2008
(as of September 2008)
(dollars)

| | Power [1] | Water [2] | Sewer [2] | Garbage | Land Drainage | Total | Rank |
|-----------------------|--------------|--------------|--------------|--------------|------------------|---------------|----------|
| EDMONTON | 80.93 | 34.61 | 23.16 | 15.17 | 5.11 | 158.98 | 4 |
| St. Albert | 89.69 | 26.15 | 23.19 | 11.25 | 7.00 | 157.28 | 3 |
| Leduc | 94.12 | 27.21 | 22.51 | - | 5.00 | 148.84 | 1 |
| Ft. Saskatchewan | 89.00 | 27.39 | 17.92 | 14.63 | 0 | 148.94 | 2 |
| Devon | 89.48 | 27.89 | 27.96 | 18.00 | 0 | 163.33 | 8 |
| Stony Plain | 90.27 | 26.66 | 25.04 | 18.42 | 0 | 160.39 | 6 |
| Spruce Grove | 93.82 | 46.27 [3] | - | 21.95 | 0 | 162.04 | 7 |
| Morinville | 95.26 | 43.28 | 33.55 | 17.62 | 0 | 189.71 | 10 |
| Beaumont | 89.37 | 34.61 | 20.52 | 14.91 | 0 | 159.41 | 5 |
| Strathcona County [4] | 89.25 | 33.29 | 18.55 | 20.83 | 7.25 | 169.17 | 9 |
| Average | 90.12 | 32.74 | 21.24 | 15.28 | 2.44 | 161.81 | - |

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services
 Branch, September 2009.

Sources: EPCOR, and City of Edmonton Asset Management & Public Works Department.

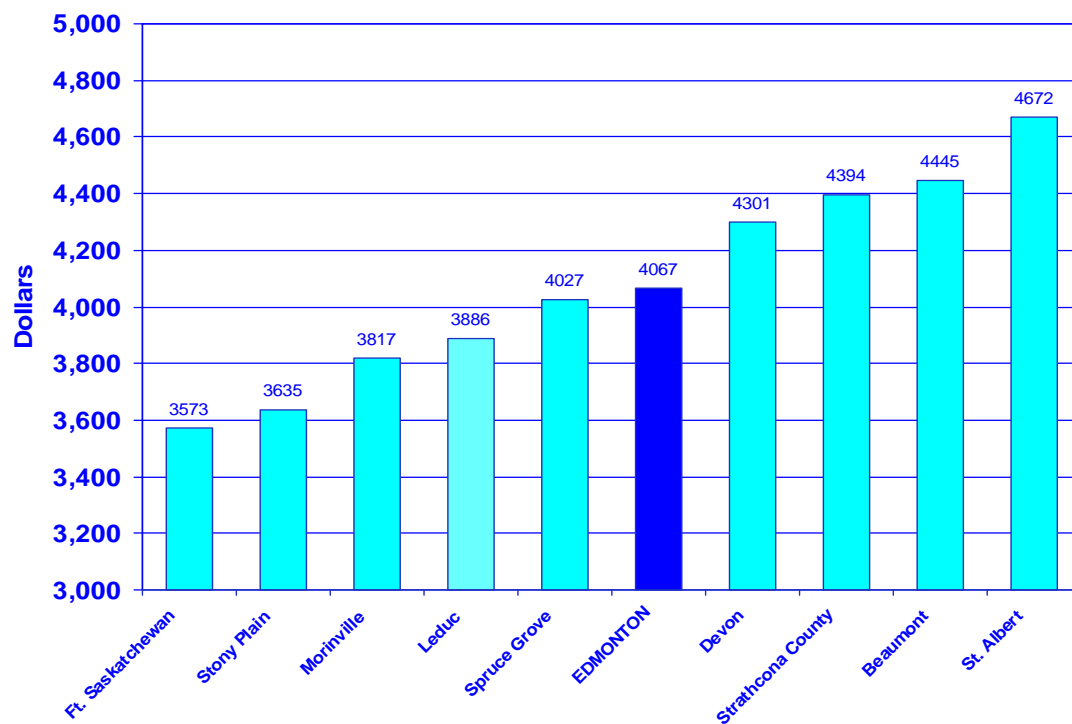
Notes: (1) Based on 600 KWH/month power consumption; Rates shown include Balancing Pool Credit, exclude GST.

(2) Based on 19 cubic meter/month water consumption for water charge and 18.5 cubic meter/month sewer charge.

(3) Includes water and sewer charges.

(4) Figures refer to Sherwood Park and not the County as a whole.

Chart 12: Total Property Tax and Utility Charges for a Single Detached House in 2008 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. September 2009

Notes:

- (1) Total property tax includes municipal and school taxes.
- (2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2008 Residential Property Taxes and Utility Charges Survey

Table 12
Total Property Tax and Utility Charges
for a Single-Family House in 2008
(Edmonton Capital Region)
(dollars)

| | Total (1) Property Tax | Utility (2) Charges | Total | Rank |
|-------------------|-----------------------------------|--------------------------------|--------------|-------------|
| EDMONTON | 2,159 | 1,908 | 4,067 | 6 |
| St. Albert | 2,785 | 1,887 | 4,672 | 10 |
| Leduc | 2,100 | 1,786 | 3,886 | 4 |
| Ft. Saskatchewan | 1,786 | 1,787 | 3,573 | 1 |
| Devon | 2,341 | 1,960 | 4,301 | 7 |
| Stony Plain | 1,710 | 1,925 | 3,635 | 2 |
| Spruce Grove | 2,083 | 1,944 | 4,027 | 5 |
| Morinville | 1,540 | 2,277 | 3,817 | 3 |
| Beaumont | 2,532 | 1,913 | 4,445 | 9 |
| Strathcona County | 2,364 | 2,030 | 4,394 | 8 |
| Average | 2,140 | 1,942 | 4,082 | - |

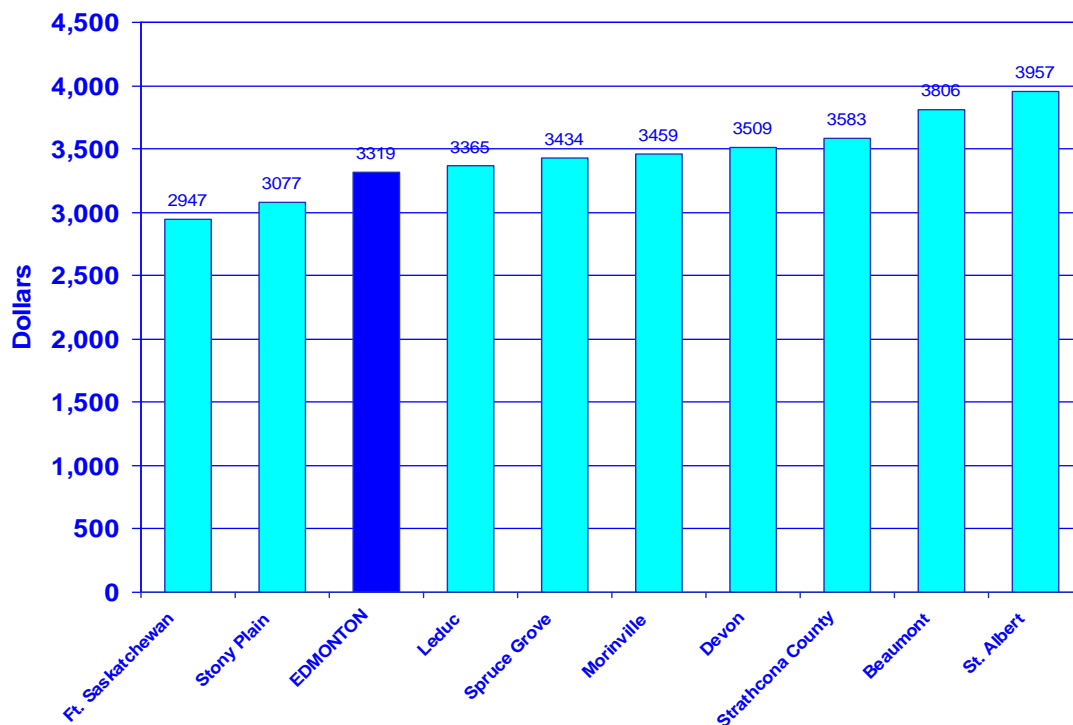
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services
 Branch, September 2009.

Notes: (1) Property tax shown includes municipal and school taxes.

(2) Utility charges include power, water, sewer, land drainage and garbage collection.

Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 13: Combined Municipal Property Tax and Utility Charges for a Single Detached House in 2008 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. September 2009

Notes:

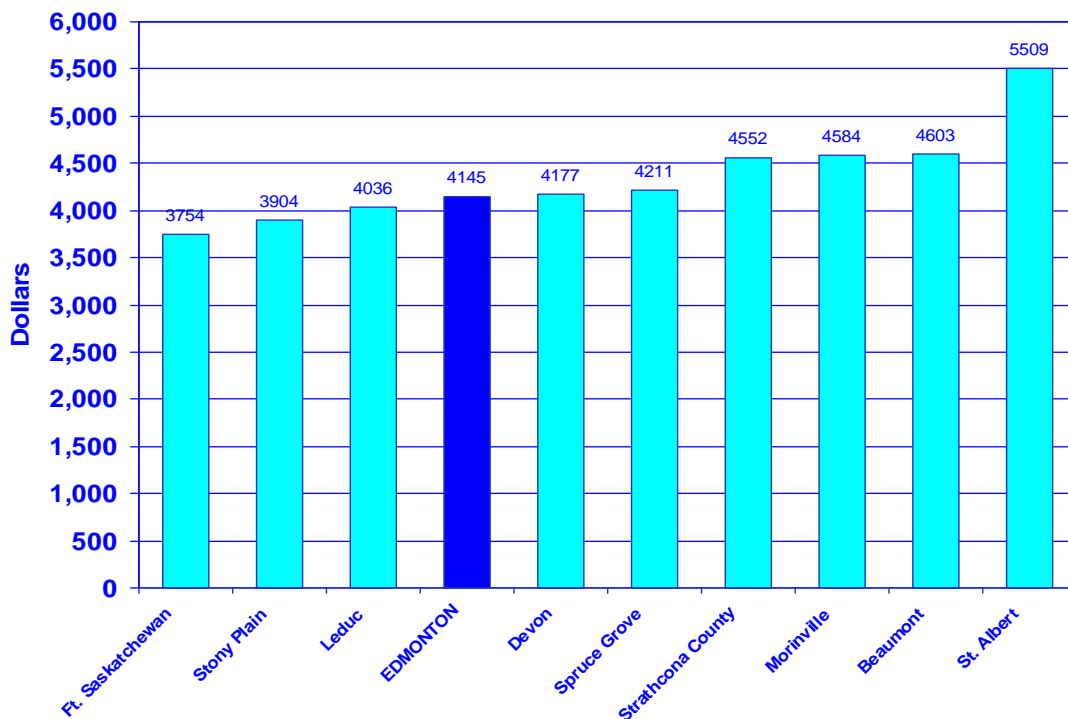
(1) Property tax figures exclude school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2008 Residential Property Taxes and Utility Charges Survey

| Table 13 Municipal Property Tax and Utility Charges for a Single-Family House in 2008 (Edmonton Capital Region) (dollars) | | | | |
|---|---------------------------------------|--------------------------------|--------------|-------------|
| | Municipal (1) Property Tax | Utility (2) Charges | Total | Rank |
| EDMONTON | 1,411 | 1,908 | 3,319 | 3 |
| St. Albert | 2,070 | 1,887 | 3,957 | 10 |
| Leduc | 1,579 | 1,786 | 3,365 | 4 |
| Ft. Saskatchewan | 1,160 | 1,787 | 2,947 | 1 |
| Devon | 1,549 | 1,960 | 3,509 | 7 |
| Stony Plain | 1,152 | 1,925 | 3,077 | 2 |
| Spruce Grove | 1,490 | 1,944 | 3,434 | 5 |
| Morinville | 1,182 | 2,277 | 3,459 | 6 |
| Beaumont | 1,893 | 1,913 | 3,806 | 9 |
| Strathcona County | 1,553 | 2,030 | 3,583 | 8 |
| Average | 1,504 | 1,942 | 3,446 | - |
| Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services, Branch, September 2009. Notes: (1) Property tax shown excludes school taxes. (2) Utility charges include power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable. | | | | |

Chart 14: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2008 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. September 2009

Notes:

- (1) Average property tax is the average property tax levy for all single detached houses in the city.
- (2) Utility charges include power, water, sewer and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

2008 Residential Property Taxes and Utility Charges Survey

Table 14
Average Property Tax and Utility Charges
for a Single-Family House in 2008
(Edmonton Capital Region)
(dollars)

| | Average (1) Property Tax | Utility (2) Charges | Total | Rank |
|-------------------|-------------------------------------|--------------------------------|--------------|-------------|
| EDMONTON | 2,237 | 1,908 | 4,145 | 4 |
| St. Albert | 3,622 | 1,887 | 5,509 | 10 |
| Leduc | 2,250 | 1,786 | 4,036 | 3 |
| Ft. Saskatchewan | 1,967 | 1,787 | 3,754 | 1 |
| Devon | 2,217 | 1,960 | 4,177 | 5 |
| Stony Plain | 1,979 | 1,925 | 3,904 | 2 |
| Spruce Grove | 2,267 | 1,944 | 4,211 | 6 |
| Morinville | 2,307 | 2,277 | 4,584 | 8 |
| Beaumont | 2,690 | 1,913 | 4,603 | 9 |
| Strathcona County | 2,522 | 2,030 | 4,552 | 7 |
| Average | 2,406 | 1,942 | 4,348 | - |

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services
Branch, September 2009.

Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city.

(2) Utility charges include power, water, sewer, land drainage and garbage collection.

Utility charges also include surcharges for water mains and sewer upgrading where applicable.