

- c. C-28.1; or;
- (ii) comprised exclusively of the members that are either;
 - (A) members as defined by sections 1(1)(f) and 1(1)(ee) of the *Cooperatives Act*; or
 - (B) the City of Edmonton; or
 - (C) any combination of the above categories of A and B; and
 - (D) includes property owned by a non-profit housing society incorporated under the *Societies Act*, R.S.A. 2000, c. S-14, and occupied by tenants.
- (d) **“Farmland”** means the farmland property as defined in section 297(4)(a) of the Act;
- (e) **“Machinery and Equipment”** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
- (f) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (g) **“Manufactured Home Community”** means manufactured home community as defined as section 284(1)(n) of the Act;
- (h) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (i) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (j) **“Other Residential”** includes:
 - (i) four or more self-contained dwelling units used for residential purposes;
 - (ii) vacant land designated by zoning or in a neighbourhood areas structure plan for other residential development.
- (k) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;

- (l) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;
- (m) **“Residential”** includes:
 - (i) three or less self-contained dwelling units together with any other building located on the site that is ancillary to the dwelling units, used for residential purposes;
 - (ii) a self-contained dwelling unit and parking unit, if any, established under the same condominium plan;
 - (iii) land and improvements forming the site of a Co-operative Housing Project comprised of detached or attached self-contained dwelling units used for residential purposes, together with any other buildings located on the site and the use of which is ancillary to the use of the said dwelling units;
 - (iv) a Mobile Home or Manufactured Home located on a site in a mobile home park or Manufactured Home Community, and any other improvements located on the site owned and occupied by the person occupying the Mobile Home or Manufactured Home;
 - (v) vacant residential property.
- (n) **“Supplementary Assessment”** means an assessment made pursuant to section 314 of the Act;
- (o) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (p) **“Supplementary Property Tax Roll”** means a supplementary property tax roll as defined by section 369 of the Act.

PART II - ASSESSMENT CLASSES AND TAX RATES

- | | | |
|--|---|--|
| ASSESSMENT CLASSES AND SUB-CLASSES | 4 | <p>For the purpose of the 2012 tax levy and supplementary tax levy, all assessed property within the City of Edmonton is hereby divided into one of the following assessment classes and subclasses:</p> <ul style="list-style-type: none"> (a) Residential Assessment Class Property: <ul style="list-style-type: none"> (i) Residential; (ii) Other Residential (b) Non-Residential Property; (c) Farmland; (d) Machinery and Equipment |
| ALLOWANCE FOR NON-COLLECTION OF TAXES | 5 | <p>Pursuant to section 359(2) of the Act, for the 2011 tax levy and supplementary tax levy there shall be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.</p> |
| LEVY OF TAX RATES | 6 | <p>The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Schedule "A" against the assessed value of all taxable property shown on the Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.</p> |

PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES

- | | | |
|--------------------------|---|---|
| PROPERTY TAX ROLL | 7 | <p>A Property Tax Roll shall be prepared in accordance with section 317 of the Act.</p> |
| PROPERTY TAX | 8 | <p>(1) Property tax notices shall be prepared in accordance with section</p> |

NOTICES 333 of the Act for all taxable property shown on the Assessment Roll.

- (2) Property tax notices shall be sent in accordance with section 333 and 335 of the Act to the taxpayers.

PART IV - SUPPLEMENTARY PROPERTY TAX

SUPPLEMENTARY PROPERTY TAX RATES 9 Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2012 are the same as the property tax rates set out in Schedule "A".

SUPPLEMENTARY PROPERTY TAX ROLL 10 A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.

- SUPPLEMENTARY PROPERTY TAX NOTICES** 11
- (1) Supplementary property tax notices shall be prepared in accordance with section 369 of the Act for all taxable property shown on the Supplementary Property Tax Roll.
 - (2) Supplementary property tax notices shall be sent in accordance with section 369 of the Act to the persons liable to pay the taxes.

PART V - GENERAL

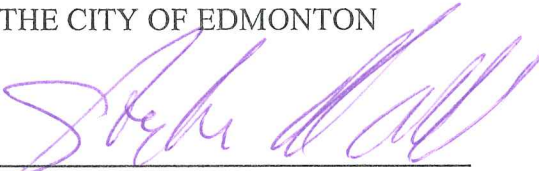
NUMBER AND GENDER REFERENCES 12 All references in this bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

REPEALS 13 Bylaw 15966 is repealed on May 1, 2022.


EFFECTIVE DATE 14 This bylaw takes effect after third reading and signatures have been completed.

READ a first time this	26 th	day of	April	, A. D. 2012;
READ a second time this	26 th	day of	April	, A. D. 2012;
READ a third time this	26 th	day of	April	, A. D. 2012;
SIGNED and PASSED this	26 th	day of	April	, A. D. 2012.

THE CITY OF EDMONTON



MAYOR



CITY CLERK

**BYLAW 15966 SCHEDULE A
2012 Municipal Tax Rates**

Property Assessment

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Residential	92,275,766,597	48,530,875	92,324,297,472	0.0050126	462,784,774
Farmland	21,071,247	1,154,625	22,225,872	0.0050126	111,409
Other Residential	7,422,874,431	1,184,376,770	8,607,251,201	0.0057645	49,616,500
Non-Residential	32,243,565,392	1,665,039,201	33,908,604,593	0.0151587	514,010,364
Machinery and Equipment**	960,128,211	0	960,128,211	0.0151587	0
Totals	132,923,405,878	2,899,101,471	135,822,507,349		1,026,523,047

**Exempt by City Bylaw

2012 Education Tax Rates

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

Property Assessment

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Education Taxes
Residential	92,275,766,597	72,705,685	92,348,472,282	0.0026076	240,807,876
Farmland	21,071,247	1,225,315	22,296,562	0.0026076	58,141
Other Residential	7,224,473,986	607,644,615	7,832,118,601	0.0026076	20,423,032
Non-Residential	32,084,823,032	1,688,989,351	33,773,812,383	0.0036849	124,453,121
Machinery and Equipment	960,128,211	0	960,128,211	0	0
Totals	132,566,263,073	2,370,564,966	134,936,828,039		385,742,170

2012 Provincial Education (ASFF) Requisition Allowance

Property Assessment

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	ASFF Requisition Allowance
Residential	92,275,766,597	72,705,685	92,348,472,282	0.0000593	5,476,264
Farmland	21,071,247	1,225,315	22,296,562	0.0000593	1,322
Other Residential	7,224,473,986	607,644,615	7,832,118,601	0.0000593	464,445
Non-Residential	32,084,823,032	1,688,989,351	33,773,812,383	0.0000327	1,104,404
Machinery and Equipment	960,128,211	0	960,128,211	0	0
Totals	132,566,263,073	2,370,564,966	134,936,828,039		7,046,435