

**CITY OF EDMONTON**

**BYLAW 13312**

**2003 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW**

**Whereas**, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, Council must pass bylaws dealing with the levying of a tax upon all taxable property shown on the assessment and tax roll;

**And Whereas**, section 369 of the Act provides that Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made;

Edmonton City Council enacts:

**PART I - PURPOSE, DEFINITIONS AND INTERPRETATION**

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| <b>PURPOSE</b>     | 1 | The purpose of this bylaw is to authorize the levying of a tax upon all taxable property shown on the assessment and tax roll and a supplementary property tax in respect for which supplementary assessments have been made.   |
| <b>DEFINITIONS</b> | 2 | In this bylaw, unless the context otherwise requires: <ul style="list-style-type: none"> <li>(b) <b>“Act”</b> means the <i>Municipal Government Act</i>, R.S.A. 2000, c. M-26;</li> <li>(b) <b>“Assessment Roll”</b> means assessment roll as defined in section 303 of the Act;</li> <li>(c) <b>“Co-operative Housing Project”</b> shall mean a</li> </ul> |

co-operative housing project that is:

- (i) incorporated under the *Co-operative Associations Act*, R.S.A. 2000, c. C-28, or
- (ii) comprised exclusively of members that are either
  - (A) members as defined by section 1(f) of the *Co-operative Associations Act*,
  - (B) the City of Edmonton, or
  - (C) any combination of the above categories A, 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 Assessment Class”** means farmland property as defined in section 297(4)(a) of the Act;
- (e) **“Machinery and Equipment Assessment Class”** 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 in 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 Assessment Class”** means non-residential property as defined in section 297(4)(b) of the Act;
- (j) **“Other Residential Property”** includes residential property not being used for the purposes of single family

dwelling;

- (k) **“Property Tax Roll”** means property tax roll as defined in section 329 of the Act;
- (l) **“Residential Property Assessment Class”** means residential property as defined in section 297(4)(c) of the Act;
- (m) **“Single Family Residential”** includes:
  - (i) a detached dwelling occupied by a single family together with any other building located on the site which is ancillary to the use of the single family dwelling;
  - (ii) a residential unit and parking unit, if any, occupied by a single family and established under the same condominium plan, provided that the said residential unit and parking unit, if any, are occupied and used by the same single family;
  - (iii) a semi-detached dwelling unit, occupied by a single family, located on a single parcel of land forming the site thereof and registered as such at the Land Titles Office, together with any other building located on the site which is ancillary to the use of the semi-detached dwelling unit;
  - (iv) land and improvements forming the site of a co-operative housing project comprised of detached or attached dwelling units each of which is occupied by a single family only together with any other buildings located on the site the use of which is ancillary to the use of the said dwelling units;
  - (v) 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 and owned and occupied by the person occupying the mobile home or manufactured home;
  - (vi) 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.

**RULES FOR INTERPRETATION**

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

**PART II - ASSESSMENT CLASSES AND TAX RATES**

**ASSESSMENT CLASSES AND SUBCLASSES**

- 4 For the purpose of the 2003 tax levy and supplementary tax levy, all assessed property within the City of Edmonton is hereby divided into the following assessment classes and subclasses:
  - (b) residential property:
    - (i) single family,
    - (ii) other residential;
  - (c) non-residential property;
  - (d) farmland;
  - (e) machinery and equipment.

**ALLOWANCE FOR NON-COLLECTION OF TAXES**

- 5 Pursuant to section 359(2) of the Act, for the 2003 tax levy and supplementary tax levy there shall be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year’s tax levy as determined at the end of the year.

**LEVY OF TAX RATES**

- 6 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.

### **PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES**

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| <b>PROPERTY TAX ROLL</b>    | 7 | A Property Tax Roll shall be prepared in accordance with section 327 of the Act.  |
| <b>PROPERTY TAX NOTICES</b> | 8 | <p>(1) Property tax notices shall be prepared in accordance with section 333 of the Act for all taxable property shown on the Assessment Roll.</p> <p>(2) Property tax notices shall be sent in accordance with sections 333 and 335 of the Act to the taxpayers.</p> |

### **PART IV - SUPPLEMENTARY PROPERTY TAX**

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| <b>SUPPLEMENTARY PROPERTY TAX RATES</b>   | 9  | Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2003 are the same as the property tax rates set out in Schedule "A" .  |
| <b>SUPPLEMENTARY PROPERTY TAX ROLL</b>    | 10 | A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.   |
| <b>SUPPLEMENTARY PROPERTY TAX NOTICES</b> | 11 | <p>(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.</p> <p>(2) Supplementary property tax notices shall be sent in accordance with section 369 of the Act to the persons liable to pay the taxes.</p> |

### **PART V - GENERAL**

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| <b>NUMBER AND GENDER REFERENCES</b> | 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. |
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<b>EFFECTIVE DATE</b>	13	This bylaw takes effect on the date it is passed.
<b>REPEALS</b>	14	This bylaw is repealed on May 1, 2013.