

THE CITY OF EDMONTON

BYLAW 15182

2009 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW

Whereas, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, City Council must pass a property tax bylaw annually authorizing the Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers set out in the budget of the municipality, and the requisitions;

And Whereas, section 369 of the Act provides that City 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;

And Whereas, the City is required to levy a tax to pay the requisition from the Province for the Alberta School Foundation Fund under section 168 of the *School Act*, R.S.A. 2000, c. S-3, and the requisition by the Edmonton Catholic Separate School District No. 7;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

- PURPOSE** 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.
- DEFINITIONS** 2 In this bylaw, unless the context otherwise requires:
- (a) **“Act”** means the *Municipal Government Act*, R.S.A. 2000, c. M-26 ;
 - (b) **“Assessment Roll”** means assessment roll as defined in section 303 of the Act;
 - (c) **“Co-operative Housing Project”** shall mean a co-operative housing project that is:
 - (i) incorporated under the *Co-operative Associations Act*, R.S.A. 2000, c. C-28, or *Co-operatives Act*, SA 2001, c. C-28.1 or;
 - (ii) comprised exclusively of members that are either

- (A) members as defined by section 1(f) of the *Co-operative Associations Act*, or sections 1(1)(f) and 1(1)(ee) of the *Co-operatives Act*,
 - (B) the City of Edmonton, or
 - (C) any combination of the above categories of 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”** 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 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”** means non-residential property as defined in section 297(4)(b) of the Act;
 - (j) **“Other Residential”** 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 Assessment Class Property”** 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**

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

PART II - ASSESSMENT CLASSES AND TAX RATES

ASSESSMENT CLASSES AND SUB-CLASSES	4	<p>For the purpose of the 2009 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 sub-classes.</p> <p>(a) Residential Assessment Class Property:</p> <p style="padding-left: 40px;">(i) Single Family Residential;</p> <p style="padding-left: 40px;">(ii) Other Residential.</p> <p>(b) Non-Residential Property;</p> <p>(c) Farmland;</p> <p>(d) Machinery and Equipment</p>
ALLOWANCE FOR NON-COLLECTION OF TAXES	5	<p>Pursuant to section 359(2) of the Act, for the 2009 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 327 of the Act.</p>
PROPERTY TAX NOTICES	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</p>

and 335 of the Act to the taxpayers.

PART IV - SUPPLEMENTARY PROPERTY TAX

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| SUPPLEMENTARY
PROPERTY TAX
RATES | 9 | Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2008 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 | <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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| 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 15182 is repealed on May 1, 2019. |
| EFFECTIVE DATE | 14 | This bylaw takes effect after third reading and signatures have been completed. |

Read a first time this 28th day of April A.D. 2009;

Read a second time this 28th day of April A.D. 2009;

Read a third time this 28th day of April A.D. 2009;

SIGNED AND PASSED 28th day of April A.D. 2009.

THE CITY OF EDMONTON

MAYOR

CITY CLERK

**BYLAW 15182 – SCHEDULE A
2009 Municipal Tax Rates**

Property Assessment

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Single Family Residential	89,533,297,077	76,015,017	89,609,312,094	0.0039587	\$354,736,384
Farmland	28,437,667	4,103,265	32,540,932	0.0039587	128,820
Other Residential	9,595,417,954	1,311,980,660	10,907,398,614	0.0045525	49,655,932
Non-Residential	32,915,111,851	1,506,648,403	34,421,760,254	0.0104512	359,748,701
Machinery and Equipment**	941,801,511	95,159	941,896,670	0.0104512	0
Totals	133,014,066,060	2,898,842,504	135,912,908,564		\$764,269,837
**Exempt by City Bylaw					

2009 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
Single Family	89,533,297,077	89,055,017	89,622,352,094	0.0022034	\$197,473,891
Farmland	28,437,667	4,103,265	32,540,932	0.0022034	71,701
Other Residential	9,349,589,849	724,069,200	10,073,659,049	0.0022034	22,196,300
Non-Residential	32,876,449,195	1,528,361,993	34,404,811,188	0.0026784	92,149,846
Machinery and Equipment	941,801,511	95,159	941,896,670	0	0
Totals	132,729,575,299	2,345,684,634	135,075,259,933		\$311,891,738

2009 Provincial Education (ASFF) Requisition Allowance

Property Assessment

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	ASFF Requisition Allowance
Single Family	89,533,297,077	89,055,017	89,622,352,094	0.0000403	\$3,611,781
Farmland	28,437,667	4,103,265	32,540,932	0.0000403	1,311
Other Residential	9,349,589,849	724,069,200	10,073,659,049	0.0000403	405,968
Non-Residential	32,876,449,195	1,528,361,993	34,404,811,188	0.0000310	1,066,549
Machinery and Equipment	941,801,511	95,159	941,896,670	0	0
Totals	132,729,575,299	2,345,684,634	135,075,259,933		\$5,085,609