



**THE CITY OF EDMONTON**

**BYLAW 15375**

**2010 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW**

Whereas, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the “Act”), 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**

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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>(a) “<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 co-operative housing project that is:<ul style="list-style-type: none"><li>(i) incorporated under the <i>Cooperatives Act</i>, S.A. 2001, c. C-28.1; or;</li></ul></li></ul> |

- (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 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:
  - (i) four or more self-contained dwelling units used for residential purposes;
  - (ii) vacant land designated by zoning or in a neighbourhood area structure plan for other residential development.
- (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) **“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.

**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

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| <b>ASSESSMENT CLASSES AND SUB-CLASSES</b>    | 4 | For the purpose of the 2010 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: <ul style="list-style-type: none"> <li>(a) Residential Assessment Class Property:             <ul style="list-style-type: none"> <li>(i) Residential;</li> <li>(ii) Other Residential</li> </ul> </li> <li>(b) Non-Residential Property;</li> <li>(c) Farmland;</li> <li>(d) Machinery and Equipment</li> </ul> |
| <b>ALLOWANCE FOR NON-COLLECTION OF TAXES</b> | 5 | Pursuant to section 359(2) of the Act, for the 2010 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.   |
| <b>LEVY OF TAX RATES</b>                     | 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 | (1) Property tax notices shall be prepared in accordance with section 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**


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|---|----|--|
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>RATES</b>   | 9  | Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2010 are the same as the property tax rates set out in Schedule "A".   |
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>ROLL</b>    | 10 | A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.   |
| <b>SUPPLEMENTARY<br/>PROPERTY TAX<br/>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<br/>GENDER<br/>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. |
| <b>REPEALS</b>                              | 13 | Bylaw 15375 is repealed on May 1, 2020.   |
| <b>EFFECTIVE DATE</b>                       | 14 | This bylaw takes effect after third reading and signatures have been completed.   |

READ a first time this	27th	day of	April,	A. D. 2010;
READ a second time this	27th	day of	April,	A. D. 2010;
READ a third time this	27th	day of	April,	A. D. 2010;
SIGNED and PASSED this	27 <sup>th</sup>	day of	April,	A. D. 2010.

THE CITY OF EDMONTON

  
MAYOR

  
CITY CLERK

**BYLAW 15375 SCHEDULE A**  
**2010 Municipal Tax Rates**

Assessment Class	Property Assessment			
	Taxable	Payment in Lieu	Total	Tax Rate
Residential	81,903,346,909	56,883,004	81,960,229,913	0.0047308
Farmland	27,689,719	3,985,291	31,675,010	0.0047308
Other Residential	7,510,133,380	1,305,144,949	8,815,278,329	0.0054404
Non-Residential	31,871,561,402	1,606,978,099	33,478,539,501	0.0124654
Machinery and Equipment**	975,013,572	94,384	975,107,956	0.0124654
<b>Totals</b>	122,287,744,982	2,973,085,727	125,260,830,709	0
**Exempt by City Bylaw				

**2010 Education Tax Rates**  
**(Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate District No. 7)**

Assessment Class	Property Assessment			
	Taxable	Payment in Lieu	Total	Tax Rate
Residential	81,903,346,909	72,141,954	81,975,488,863	0.0025593
Farmland	27,689,719	4,087,715	31,777,434	0.0025593
Other Residential	7,283,888,800	675,554,305	7,959,443,105	0.0025593
Non-Residential	31,816,770,972	1,628,579,294	33,445,350,266	0.0030626
Machinery and Equipment	975,013,572	94,384	975,107,956	0
<b>Totals</b>	122,006,709,972	2,380,457,652	124,387,167,624	0

**2010 Provincial Education (ASFF) Requisition Allowance**

Assessment Class	Property Assessment			
	Taxable	Payment in Lieu	Total	Tax Rate
Residential	81,903,346,909	72,141,954	81,975,488,863	0.0000586
Farmland	27,689,719	4,087,715	31,777,434	0.0000586
Other Residential	7,283,888,800	675,554,305	7,959,443,105	0.0000586
Non-Residential	31,816,770,972	1,628,579,294	33,445,350,266	0.0000308
Machinery and Equipment	975,013,572	94,384	975,107,956	0
<b>Totals</b>	122,006,709,972	2,380,457,652	124,387,167,624	0
				<b>ASFF Requisition Allowance</b>
				4,803,764
				1,862
				466,423
				1,030,117
				0
				6,302,166