**THE CITY OF EDMONTON****BYLAW 16805****2014 CITY OF EDMONTON THE QUARTERS DOWNTOWN COMMUNITY  
REVITALIZATION LEVY RATE AND SUPPLEMENTARY LEVY RATE BYLAW**

**Whereas**, section 3 of the City of Edmonton The Quarters Downtown Community Revitalization Levy Regulation AR 173/2010 (the “Regulation”) established a community revitalization levy area known as “The Quarters Downtown Community Revitalization Levy Area”;

And Whereas section 381.2 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the “Act”), authorized a council to pass a bylaw to impose a levy in respect of the incremental assessed value of property in a community revitalization levy area to raise revenue to be used toward the payment of infrastructure and other costs associated with the redevelopment of property in the community revitalization levy area;

And Whereas City Council passed Bylaw 15800 to authorize the imposition of a community revitalization levy in The Quarters Downtown Community Revitalization Levy Area and which bylaw was approved by the Lieutenant Governor in Council on September 9, 2011;

And Whereas pursuant to Section 10 of AR 173/2010 City Council is required to pass a community revitalization levy rate bylaw annually;

And Whereas the estimated revenues to be raised through The Quarters Downtown Revitalization Levy to be applied towards the payment of infrastructure and other costs associated with the development of property within The Quarters Downtown Revitalization Levy area for the year 2014 are \$1,498,158.

And Whereas City Council is required each year to impose on the incremental assessed value of property within The Quarters Downtown Community Revitalization Levy Area, community revitalization levy rates that are equal to or greater than the tax rates established annually for the corresponding property tax bylaw for each assessment class or sub-class of property referred to in section 297 of the Act;

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;

Edmonton City Council enacts:

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

- PURPOSE** 1 The purpose of this bylaw is to authorize the levying of a community revitalization levy rate upon all taxable property within the boundaries of The Quarters Downtown Community Revitalization Levy Area shown on the assessment and tax roll and supplementary community revitalization levy rate 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) **“Community Revitalization Assessment Roll”** means Community Revitalization Assessment Roll as defined in section 8 of the Regulation and is a continuation of the Assessment Roll;
  - (d) **“Community Revitalization Levy Roll”** means the rate imposed under a community revitalization levy bylaw for the applicable assessment class or sub-class of property;
  - (e) **“Community Revitalization Levy Roll”** means Community Revitalization Levy Roll as defined in section 9 of the Regulation and is a continuation of the Property Tax Roll;
  - (f) **“Co-operative Housing Project”** shall mean a co-operative housing project that is:
    - (i) incorporated under the *Cooperatives Act*, S.A. 2001, 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.

- (g) **“Council”** means the Council of the City of Edmonton;
- (h) **“Incremental Assessed Value”** means Incremental Assessed Value as defined in section 381.1(a) of the Act;
- (i) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (j) **“Manufactured Home Committee”** means manufactured home community as defined as section 284(1)(n) of the Act;
- (k) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (l) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (m) **“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.
- (n) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (o) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;
- (p) **“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.

(q) **“Supplementary Assessment”** means an assessment made pursuant to section 314 of the Act;

(r) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;

(s) **“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 SUB-CLASSES**

4 For the purpose of the 2014 City of Edmonton The Quarters Downtown Community Revitalization Levy Rate Bylaw, all assessed property within the boundary of The Quarters Downtown Community Revitalization Levy Area Is hereby divided into one of the following assessment classes and subclasses:

(a) Residential Assessment Class Property:

(i) Residential;

(ii) Other Residential

(b) Non-Residential Property;

(c) Farmland;

## (d) Machinery and Equipment

**LEVY OF  
COMMUNITY  
REVITALIZATION  
LEVY RATES**

- 5 The Chief Administrative Officer is hereby authorized to levy the rates set out in Schedule "A" against the incremental assessed value of all taxable property within The Downtown Quarters Community Revitalization Levy Area as shown on the Community Revitalization Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.

**PART III - COMMUNITY REVITALIZATION LEVY ROLL AND PROPERTY TAX  
NOTICES****COMMUNITY  
REVITALIZATION  
LEVY ROLL**

- 6 A Community Revitalization Levy Roll shall be prepared in accordance with section 9 of the Regulation.

**PROPERTY TAX  
NOTICES**

- 7 (1) Property tax notices shall be prepared in accordance with section 333 of the Act for all taxable property shown on the Community Revitalization Assessment Roll.
- (2) Property tax notices shall be sent in accordance with section 333 and 335 of the Act to the taxpayers.

**PAYMENT  
DEADLINE**

- 8 The taxes imposed, assessed and collected by the community revitalization levy rates for The Quarters Downtown Community Revitalization Levy Area are due and payable to the City of Edmonton on June 30, 2014.

**PART IV - SUPPLEMENTARY COMMUNITY REVITALIZATION LEVY RATES****SUPPLEMENTARY  
COMMUNITY  
REVITALIZATION  
LEVY RATES**

- 9 The supplementary community revitalization levy rates for 2014 are the same as the community revitalization levy 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 person liable to pay the taxes.

**PART V - GENERAL**

**NUMBER OF  
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 16805 is hereby repealed on May 1, 2024.

**EFFECTIVE DATE**

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

READ a first time this 29th day of April 2014;

READ a second time this 29th day of April 2014;

READ a third time this 29th day of April 2014;

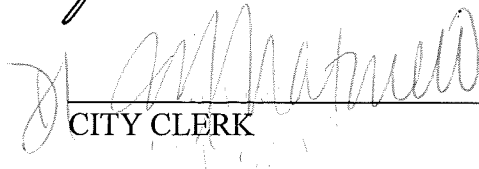
SIGNED AND PASSED this 29th day of April 2014.

CITY OF EDMONTON




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MAYOR




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CITY CLERK

**BYLAW 16805  
SCHEDULE A**

**2014 City of Edmonton The Quarters Downtown Community Revitalization Levy Rates**

**Municipal Equivalent**

Assessment Class	Total Taxable Incremental Assessment	Levy Rate	Municipal Equivalent	Exempt Incremental Assessment
Residential	9,410,000	0.0055383	52,115	1,334,500
Farmland	0	0.0055383	0	0
Other Residential	84,586,592	0.0063691	538,740	43,907,205
Non-Residential	43,283,863	0.0147009	636,312	107,509,541
Machinery and Equipment**	0	0.0147009	0	0
<b>Totals</b>	<b>137,280,455</b>		<b>1,227,168</b>	<b>152,751,246</b>

\*\*Exempt by City Bylaw

**Education Equivalent**

Assessment Class	Total Taxable Incremental Assessment	Levy Rate	Education Equivalent	Exempt Incremental Assessment
Residential	8,964,500	0.0024746	22,184	1,780,000
Farmland	0	0.0024746	0	0
Other Residential	42,833,922	0.0024746	105,997	85,659,875
Non-Residential	43,313,783	0.0032971	142,810	107,479,621
Machinery and Equipment	0	0	0	0
<b>Totals</b>	<b>95,112,205</b>		<b>270,990</b>	<b>194,919,496</b>