

THE CITY OF EDMONTON

BYLAW 17906

2017 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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| 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: <ul style="list-style-type: none">(a) “Act” means the <i>Municipal Government Act</i>, 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:<ul style="list-style-type: none">(i) incorporated under the <i>Cooperatives Act</i>, 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.
- (d) **“Farmland”** means the farmland property as defined in section 297(4)(a) of the Act;
- (e) **“Machinery and Equipment”** means the 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”** means a sub-class of property classified as Class 1 – residential, as set out in section 297 of the *Municipal Government Act*, which includes property, or a portion of property that contains
 - (i) four or more self-contained dwelling units which are used or intended to be used for permanent living accommodations, together with any other buildings or amenity areas located on the property that are ancillary to the dwelling units; or
 - (ii) vacant land that in the future, as designated by a land use bylaw, a neighborhood area structure plan,

or an area structure plan, may be developed into a property that contains four or more self-contained dwelling units to be used for permanent living accommodations;

but not including a co-operative housing project.

- (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”** means a sub-class of property classified as Class 1 – residential, as set out section 297 of the *Municipal Government Act*, which includes property, or a portion of property, that contains
 - (i) three or less self-contained dwelling units which are used or intended to be used for permanent living accommodations, together with any other buildings or amenity areas located on the property that are ancillary to the dwelling units;
 - (ii) a self-contained dwelling unit and parking area, if any, established under the same condominium plan and any common property associated with the unit;
 - (iii) a co-operative housing project;
 - (iv) a mobile home or manufactured home located on a site in a mobile home or manufactured home community, and any other improvements located on the property owned and occupied by the person occupying the mobile home or manufactured home;
 - (v) vacant land that in the future, as designated by a land use bylaw, a neighborhood area structure plan, or an area structure plan, may be developed into a property used for permanent living accommodations that will not contain more than three self-contained dwelling units;
 - (vi) natural areas and parkland, including an area of land that in the near future may be designated as environmental reserve;

but does not include property that falls into the

Other Residential sub-class.

- (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 SUB-CLASSES

- 4 For the purpose of the 2017 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:

- (a) Residential Assessment Class Property:
 - (i) Residential;
 - (ii) Other Residential
- (b) Non-Residential Property;
- (c) Farmland;
- (d) Machinery and Equipment.

ALLOWANCE FOR NON-COLLECTION OF TAXES

- 5 Pursuant to section 359(2) of the Act, for the 2017 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.

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

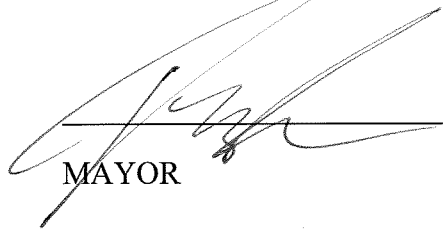
READ a first time this 25th day of April 2017;

READ a second time this 25th day of April 2017;

READ a third time this 25th day of April 2017;

SIGNED AND PASSED this 25th day of April 2017.

THE CITY OF EDMONTON



MAYOR



A/ CITY CLERK

**BYLAW 17906 -- SCHEDULE A
2017 Municipal Tax Rates**

Property Assessment

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Residential	115,582,195,027	55,155,990	115,637,351,017	0.0060066	694,587,313
Farmland	20,686,630	719,890	21,406,520	0.0060066	128,580
Other Residential	10,692,767,900	826,257,313	11,519,025,213	0.0069076	79,568,819
Non-Residential	40,900,130,810	2,046,123,945	42,946,254,755	0.0168561	723,906,365
Machinery and Equipment**	844,494,280	0	844,494,280	0.0168561	0
Totals	168,040,274,647	2,928,257,138	170,968,531,785		1,498,191,077

**Exempt by City Bylaw

2017 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	115,582,195,027	59,551,990	115,641,747,017	0.0024550	283,900,489
Farmland	20,686,630	166,010	20,852,640	0.0024550	51,193
Other Residential	10,442,887,465	582,208,079	11,025,095,544	0.0024550	27,066,610
Non-Residential	40,746,310,315	387,051,325	41,133,361,640	0.0038343	157,717,649
Machinery and Equipment	0	0	0	0	0
Totals	166,792,079,437	1,028,977,404	167,821,056,841		468,735,941

2017 Provincial Education (ASFF) Requisition Allowance Rates

Property Assessment

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	ASFF Requisition Allowance
Residential	115,582,195,027	59,551,990	115,641,747,017	0.0000471	5,446,726
Farmland	20,686,630	166,010	20,852,640	0.0000471	982
Other Residential	10,442,887,465	582,208,079	11,025,095,544	0.0000471	519,282
Non-Residential	40,746,310,315	387,051,325	41,133,361,640	0.0000683	2,809,409
Machinery and Equipment	0	0	0	0	0
Totals	166,792,079,437	1,028,977,404	167,821,056,841		8,776,399