

THE CITY OF EDMONTON

BYLAW 20706

2024 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW

Whereas, pursuant to section 353 of the *Municipal Government Act*, RSA 2000, c M-26, as amended, (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, pursuant to section 369(2.01) of the Act, a council may pass a bylaw authorizing it to impose a supplementary tax on Designated Industrial Property if it passes a bylaw to impose a supplementary tax on all other property in the municipality;

And Whereas all Designated Industrial Property falls within one or more of the classes in section 297 of the Act;

And Whereas Order in Council 359/2018 sets out certain requirements that the City of Edmonton must follow to apply different tax rates in areas annexed from Leduc County and the Town of Beaumont;

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 167 of the *Education Act*, SA 2012, c E-0.3, the requisition by the Edmonton Catholic Separate School District No. 7, and the requisition for Designated Industrial Property under section 359.3 of the Act;

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*, RSA 2000, c M-26, as amended;
- (b) **“Assessment Roll”** means assessment roll as defined in section 303 of the Act;
- (c) **“Co-operative Housing Project”** means a co-operative housing project that is:
 - (i) incorporated under the *Cooperatives Act*, SA 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*, RSA 2000, c S-14, and occupied by tenants.
- (d) **“Designated Industrial Property”** means designated industrial property as defined in section 284(1)(f.01) of the Act;
- (e) **“Designated Industrial Property Requisition”** means the designated property requisition set by the Minister in accordance with Section 359.3 of the Act;
- (f) **“Farmland”** means farmland property as defined in section 297(4)(a) of the Act;
- (g) **“Legacy Annexed Properties”** are those properties annexed to the City of Edmonton pursuant to Order in Council 359/2018 that are required to be taxed using a

Leduc County tax rate;

- (h) **“Machinery and Equipment”** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
- (i) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
- (j) **“Manufactured Home Community”** means manufactured home community as defined in section 284(1)(n) of the Act;
- (k) **“Mature Area Derelict Residential”** means a sub-class of property classified as Class 1 - residential, as set out in section 297 of the Act, which is a property that:
 - (i) falls within the geographic area as displayed on Schedule “A” of Bylaw 19519: Residential Assessment and Supplementary Assessment Sub-class Bylaw, and
 - (ii) contains a fully or partially constructed improvement, designed to have a residential living area, where the improvement shows serious signs of neglect, is dilapidated, falling into significant disrepair, or is uninhabitable, including but not limited to improvements;
 - (A) that are deserted, or abandoned;
 - (B) which are partially or fully boarded up or secured;
 - (C) for which an order indicating an improvement or the property is unfit for habitation have been issued;
 - (D) which were abandoned while in the process of being constructed without construction being complete; or
 - (E) which were abandoned while in the process of demolition without demolition

being complete.

- (l) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (m) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (n) **“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 or a property that falls into the Mature Area Derelict Residential sub-class.

- (o) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (p) **“Provincial Assessor”** means the assessor appointed by the Minister to be the provincial assessor under section 284.1 of the Act;
- (q) **“Provincial Assessment Roll”** means an assessment prepared by the Provincial Assessor pursuant to section 303.1 of the Act;
- (r) **“Provincial Supplementary Assessment Roll”** means a supplementary assessment roll prepared by the Provincial

Assessor as defined by section 315 of the Act;

- (s) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;
- (t) **“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) 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 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;
 - (iv) 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;
 - (v) natural areas and parkland, including an area of land that in the near future may be designated as an environmental reserve;

but does not include property that falls into the Other Residential sub-class or a property that falls into the Mature Area Derelict Residential sub-class.

- (u) **“Supplementary Assessment”** means an assessment made pursuant to section 314 or 314.1 of the Act;
- (v) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (w) **“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 2024 tax levy and supplementary tax levy, all assessed property within the City of Edmonton is hereby divided into one or more of the following assessment classes and sub-classes:

- (a) Residential Assessment Class Property;
 - (i) Residential;
 - (ii) Other Residential;
 - (iii) Mature Area Derelict 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 2024 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 ON TAX
RATES**

- 6 (1) The Chief Administrative Officer is hereby authorized to levy the tax rate set out in Schedule "A" against the assessed value of all taxable property, except for Legacy Annexed Properties, shown on the Assessment Roll and the Supplementary Assessment Roll in accordance with the classifications of each property.
- (2) The Chief Administrative Officer is hereby authorized to levy the Designated Industrial Property Requisition against the assessed value of all Designated Industrial Property shown on the Provincial Assessment Roll and the Provincial Supplementary Assessment Roll.
- (3) The Chief Administrative Officer is hereby authorized to levy the tax rates set by Leduc County against the assessed value of the Legacy Annexed Properties on the Assessment Roll and the Supplementary Assessment Roll in accordance with the class of each property.

PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES

**PROPERTY TAX
ROLL**

- 7 A Property Tax Roll shall be prepared in accordance with section 327 of the Act.

**PROPERTY TAX
NOTICES**

- 8 (1) Property tax notices shall be prepared in accordance with section 333 and 334 of the Act for all taxable property shown on the Assessment Roll and the Provincial 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

**SUPPLEMENTARY
PROPERTY TAX**

- 9 (1) A supplementary tax may be imposed for Designated Industrial

RATES

Property if the Designated Industrial Property has received a supplementary assessment by the Provincial Assessor.

(2) A supplementary tax may be imposed for all other property if that property has received a supplementary assessment.

10 (1) Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2024 are the same as the property tax rates set out in Schedule "A".

(2) Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2024 are the same as the property tax rates set out in Schedule "A" and the Leduc County tax rates for Legacy Annexed Property.

**SUPPLEMENTARY
PROPERTY TAX
ROLL**

11 A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.

**SUPPLEMENTARY
PROPERTY TAX
NOTICES**

12 (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 persons liable to pay the taxes.

PART V - GENERAL

NUMBER AND GENDER REFERENCES	13	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	14	Bylaw 20706 is repealed on May 1, 2034.
EFFECTIVE DATE	15	This bylaw takes effect after third reading and signatures have been completed.

READ a first time this	30th	day of	April	2024;
READ a second time this	30th	day of	April	2024;
READ a third time this	30th	day of	April	2024;
SIGNED AND PASSED this	30th	day of	April	2024.

THE CITY OF EDMONTON

A. Sohi

MAYOR

Arleen Gustafson

CITY CLERK

BYLAW 20706 -- SCHEDULE A

2024 Municipal Tax Rates

Property Assessment (excluding Legacy Annexed Properties (Leduc Annexation))

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Residential	134,413,821,508	25,735,500	134,439,557,008	0.0076648	1,030,452,317
Farmland	60,808,912	1,623,930	62,432,842	0.0076648	478,535
Other Residential	16,090,721,373	266,897,525	16,357,618,898	0.0085846	140,423,615
Mature Area Derelict Residential	47,999,500	0	47,999,500	0.0226627	1,087,798
Non-Residential	40,309,868,606	1,667,182,661	41,977,051,267	0.0226627	951,313,319
Machinery and Equipment*	780,646,936	0	780,646,936	0	0
Totals	191,703,866,835	1,961,439,616	193,665,306,451		2,123,755,584

*Exempt by City Bylaw

2024 Education Tax Rates

(Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate School District No. 7)

Property Assessment (including Legacy Annexed Properties (Leduc Annexation))

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Education Taxes
Residential	134,556,032,718	11,982,000	134,568,014,718	0.0024359	327,794,227
Farmland	65,695,857	540,775	66,236,632	0.0024359	161,346
Other Residential	15,810,477,123	3,724,680	15,814,201,803	0.0024359	38,521,814
Mature Area Derelict Residential	47,999,500	0	47,999,500	0.0024359	116,922
Non-Residential	40,463,423,426	305,404,832	40,768,828,258	0.0037321	152,153,343
Machinery and Equipment	0	0	0	0	0
Totals	190,943,628,624	321,652,287	191,265,280,911		518,747,652

**2024 Provincial Education (ASFF) Requisition Allowance Rates
Property Assessment (including Legacy Annexed Properties (Leduc Annexation))**

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	ASFF Requisition Allowance
Residential	134,556,032,718	11,982,000	134,568,014,718	0.0000731	9,836,922
Farmland	65,695,857	540,775	66,236,632	0.0000731	4,842
Other Residential	15,810,477,123	3,724,680	15,814,201,803	0.0000731	1,156,018
Mature Area Derelict Residential	47,999,500	0	47,999,500	0.0000731	3,509
Non-Residential	40,463,423,426	305,404,832	40,768,828,258	0.0000683	2,784,511
Machinery and Equipment	0	0	0	0	0
Totals	190,943,628,624	321,652,287	191,265,280,911		13,785,802

**The property tax rate for the 2024 Designated Industrial Property (DIP) Requisition by the Province of Alberta is 0.0000765
(Ministerial Order No.: MAG:006/24)**