

2007

Residential Property Taxes & Utility Charges Survey



2007
Residential Property Taxes
and
Utility Charges Survey

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- City of Saskatoon
- City of Winnipeg
- City of Toronto
- City of Ottawa
- City of Brampton
- City of Hamilton
- City of London
- City of Montreal
- City of Laval
- City of Halifax
- City of St. John's
- City of St. Albert
- City of Leduc
- City of Fort Saskatchewan
- City of Spruce Grove
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Introduction

The City of Edmonton conducts an annual survey of property taxes and utility charges for an average, single-detached house in major Canadian cities to assess the relative burden on Edmonton homeowners. Since 1997, a similar survey has been conducted for municipalities in the Edmonton region.

The sample single-detached house used in this year's survey for the major Canadian cities and for the municipalities in the Edmonton region is similar to the house used in the past. It is defined as:

Twenty-five to thirty-years-old, single-detached, three-bedroom bungalow with a main floor area of 1,200 square feet, a double car garage and finished full basement, on a 6,000 square-foot lot located in an average neighbourhood of the city.

The main reason this sample house was chosen is that houses aged 25 to 30 years old account for the highest percentage of all single-detached houses in the Edmonton region, as compared to other age-group houses. Therefore, it is more suitable to represent a typical house in an average neighborhood for all cities. The use of the same sample house for both Canadian cities and Edmonton regional comparisons can also avoid confusion for readers.

This year, a total of twenty-four Canadian cities and nine municipalities in the Edmonton region were surveyed for information on property taxes, land (storm) drainage and garbage collection charges. In

addition, the survey also asked municipalities to provide information on total property and business taxes or machinery & equipment taxes and linear assessment for municipal, school and other purposes for all types of properties, and the average and the median property taxes of all single-detached houses in the city.

***NOTE:** it is important to use and interpret the survey information in this report with caution. The survey is intended to compare the tax and utility costs of owning a similar house in different municipalities across Canada and in the Edmonton region only. It would be inappropriate to use this information to measure management efficiency of municipal government as property tax differences between municipalities can be attributable to various factors. These factors include the structure and sources of municipal governments' revenues, the kinds and the levels of services provided, the use of split mill rates for different types of properties, different methods used for financing local improvements and other municipal services, and the extent a user pay policy is applied.*

This report consists of two parts. The first part discusses the survey results for the twenty-four Canadian cities surveyed and the second part deals with the survey results for nine municipalities in the Edmonton region. Previous surveys included results from ten municipalities in the Edmonton region. The Town of Beaumont declined to participate in this year's survey.

Three different measurements are used to compare property tax burden to taxpayers in Edmonton with the other twenty-three

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Canadian cities and the other eight municipalities in the Edmonton region. These measurements are: (1) property tax on a sample single-detached house, (2) average property tax of all single-detached houses, and (3) median property tax of all single-detached houses.

A comparison of total property and business taxes is also represented through (1) property tax per person, (2) property and business tax per person, and (3) residential share of tax levy.

Residential utility charges are also compared, as are combined property tax and utility charges.

Summary

Although Edmonton's ranking varied depending upon which element was being measured, in 2007, Edmonton ranked better than most of the Canadian cities and most of the municipalities in the Edmonton region in terms of property taxes.

Residential utility charges for Edmonton were significantly higher than the Canadian average but slightly less than the regional average.

Combined property and utility charges for Edmonton were the same as the Canadian average and slightly lower than the average of municipalities in the region.

Edmonton's municipal property tax levy (i.e., excluding school tax) of \$1,131 per year ranked the third lowest among the twenty-four Canadian cities surveyed in 2007, down from fourth lowest last year. It ranked the fourth lowest among the nine municipalities surveyed in the Edmonton region. Last year it ranked fifth out of ten regional municipalities. If the school tax is included, Edmonton's tax levy of \$1,812 ranked the fifth lowest among the Canadian cities and the fourth lowest in the Edmonton region. This is better than last year for both the Canadian comparison and the regional comparison when rankings were eighth and sixth lowest respectively.

In terms of combined total municipal taxes and utility charges, Edmonton's ranking dropped from thirteenth lowest last year to fourteenth lowest this year for the national comparison and from third to fourth lowest for the regional comparison on the sample single-detached house. If the school tax is included, Edmonton's ranking dropped slightly from fourteenth to fifteenth lowest in the nation, but remained steady at fifth lowest in the region.

In terms of combined average tax and utility charges, Edmonton's ranking moved from fourteenth to nineteenth lowest among the Canadian cities, and remained at fifth from the lowest in the Edmonton region.

Edmonton moved from the ninth to the tenth lowest in terms of average property tax for single-detached houses, and remained the fifth lowest in terms of total property tax per person among the Canadian cities. In the Edmonton region, Edmonton ranked the fifth lowest in terms of average property tax for

single-detached houses, and in terms of total property tax per person.

Edmonton's total property tax (including school taxes) of \$1,812 per year for the sample single-detached house was 28% lower than the Canadian cities' average of \$2,502 and 9% lower than the Edmonton regional average of \$1,988.

Edmonton's total annual utility charge of \$2,321 was 34% higher than the Canadian cities' average of \$1,729, but less than 1% lower than the Edmonton regional average of \$2,339.

Edmonton's combined total property tax and utility charges of \$4,133 per year for the sample single-detached house was basically the same as the Canadian average of \$4,102, and 5% lower than the Edmonton regional average of \$4,327.

With the school tax excluded, Edmonton's combined total municipal tax and utility charges of \$3,452 per year was basically the same as the Canadian cities' average of \$3,494 and 7% lower than the Edmonton regional average of \$3,692.

Edmonton's combined average property tax and utility charges of \$4,545 per year was 8% higher than the Canadian cities' average of \$4,209, but 3% lower than the Edmonton regional average of \$4,688.

Part 1: Major Canadian Cities

Residential Property Taxes

In this section, Edmonton's property taxes are compared to other Canadian cities' taxes using the following three different measurements:

- Property tax of the sample single-detached house
- Average property tax of single-detached houses
- Median property tax of single-detached houses

1. Property Tax of the Sample Single-detached House

Edmonton's total property tax of \$1,812 per year, including municipal and school taxes, for the sample single-detached house, ranked the fifth lowest among the twenty-four cities surveyed in 2007, as compared to last year's eighth lowest position. Edmonton's total tax was 28% lower than the twenty-four cities' average of \$2,502, down from 18% lower in 2006. (Chart 1 and Table 1).

In 2007, St. John's replaced Medicine Hat with the lowest tax at \$1,540, followed by Surrey at \$1,592, Medicine Hat in third, and Calgary in fourth. Brampton had the highest tax at \$3,407, followed by Hamilton at \$3,285.

With the school tax excluded, Edmonton's municipal tax of \$1,131 per year ranked the

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third lowest, and was 36% lower than the twenty-four cities' average of \$1,765 (Chart 1A and Table 6). In 2006, Edmonton was fourth lowest and 33% lower than the Canadian cities' average.

2. Average Property Tax of Single-detached Houses

The average property tax for all single-detached houses in Edmonton was \$2,224 per year, and ranked the tenth lowest among the twenty-four cities in 2007. St. John's had the lowest average tax at \$1,540, followed by Surrey at \$1,814, while Toronto had the highest at \$3,912, followed by Brampton at \$3,826.

Edmonton's average tax was 13% lower than the twenty-four cities' average of \$2,547 and 1% higher than Calgary's average tax of \$2,201 (Chart 2 and Table 2). In 2006, Edmonton's average tax was 14% lower than the Canadian cities' average and 3% lower than Calgary's.

3. Median Property Tax of Single-detached houses

Eighteen Canadian cities provided median tax information this year. The median property tax for all single-detached houses in Edmonton was \$2,028 per year, and ranked the seventh lowest among the eighteen cities. Medicine Hat had the lowest median tax at \$1,671, followed by Halifax at \$1,849, while Brampton had the highest median tax at \$3,707, followed by Ottawa at \$3,333.

Edmonton's median tax was 16% lower than the eighteen cities' average of \$2,422 and 3% higher than Calgary's median tax of \$1,972 (Chart 2A and Table 2). In 2006, Edmonton's median tax was 17% lower than the cities' average and 1% lower than Calgary's.

Total Property and Business Taxes per Person

In this section, cities are compared in terms of total property and business taxes per person. The property tax includes residential and non-residential property taxes for municipal, regional and school purposes. Actual or estimated 2007 population is used to calculate the per-person tax for all of the cities.

1. Total Property Tax per Person

Edmonton's total property tax per person was \$1,114 and ranked the fifth lowest in 2007. This was 18% lower than the twenty-four cities' average of \$1,359.

St. John's had the lowest total property tax per person at \$792, followed by Surrey at \$845, and Laval at \$1,012. Toronto had the highest property tax per person at \$2,001, followed by Fredericton at \$1,883 and Victoria at \$1,814 (Chart 3 and Table 3).

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2. Total Property and Business Taxes per Person

Only eight of the Canadian cities surveyed collected both property taxes and business taxes in 2007. Cities collecting business taxes can levy property taxes at a lower rate. It is therefore more useful to compare the combined property and business tax per person.

Edmonton's total property and business tax per person was \$1,252 per year, and ranked the eighth lowest in 2007. This was 10% lower than the twenty-four cities' average of \$1,389 and 12% lower than Calgary's \$1,418. Surrey had the lowest combined tax per person at \$845, followed by St. John's at \$1,001 and Laval at \$1,012. Toronto had the highest combined tax per person at \$2,001, followed by Fredericton at \$1,893 and Victoria at 1,814 (Chart 3A and Table 3).

3. Residential Share of Total Tax Levy

A city with high property assessment or high tax rates on commercial, industrial and other non-residential properties does not have to depend on high tax revenues from residential properties. In this section, the residential shares of total tax levy (including business tax) are compared among the twenty-four cities providing the detailed information.

The residential share of total tax levy in Edmonton accounted for 55.2% in 2007, as compared to 50.6% for the twenty-four cities' average and 50.5% for Calgary. Edmonton ranked the tenth lowest in this

comparison, a change from eleventh place in 2006. Toronto had the lowest residential share at 38.7%, followed by Montreal at 45.0%, and Victoria at 46.0%. St. John's had the highest share at 79.1%, followed by Hamilton at 70.2% (Chart 3B and Table 3A).

Residential Utility Charges

Utility charges include costs charged to a residential house for telephone, power, water, sewer, garbage collection and land (storm) drainage services, which are not financed through property taxes.

Edmonton's total utility charge of \$2,321 per year for the average single-detached house ranked the second highest among the twenty-four cities in 2007. Montreal had the lowest totalling \$828 per year (Chart 4 and Table 4).

Edmonton's charge of \$23.34 per month for a touch-tone telephone was 3% higher than the twenty-four cities' average of \$22.61.

Edmonton's power rate of \$97.71 per month, for 600 kWh-power consumption, was 41% higher than the twenty-four cities' average of \$69.44. The higher power rate in Edmonton was attributable to the deregulation of the electricity industry in Alberta and the termination of the Alberta Government subsidy to power users in 2002.

Edmonton's water rate of \$31.37 and sewer rate of \$22.06 per month, for 19 cubic metres water consumption, were 21% and 4% higher than the twenty-four cities'

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averages of \$24.76 and \$21.21, respectively. The factors affecting higher water and sewer rates in Edmonton included the application of the user pay concept, the higher costs of water and sewage treatment, and the lower financing assistance from other levels of government.

There were only nine cities having a separate charge for garbage collection in 2007. The fee ranged from \$6.69 per month in Ottawa to \$15.58 per month in Surrey in 2007. Edmonton's fee was \$14.05 per month, the third highest, a change from second highest in 2006.

Only six cities charged homeowners a fee for land drainage. It ranged from \$3.40 a month in Saskatoon to \$13.00 per month in Surrey. Edmonton's fee was \$4.91 per month, the second lowest.

Combined Residential Property Taxes and Utility Charges

Since some cities finance some utility costs (like water, sewer, land drainage and garbage collection) through property taxes, while other cities finance the costs through separate utility charges, it is more useful to compare the combined cost of property taxes and utility charges. Three different combinations are used in this report for comparison.

- Total property tax (including municipal and school) and utility charges of the sample house
- Municipal property tax and utility charges of the sample house
- Average property tax and utility charges of single-detached houses

1. Total Property Tax and Utility Charges of the Sample House

Edmonton's combined cost of total property tax and utility charges for the sample single-detached house was \$4,133 per year in 2007. This was less than 1% higher than the twenty-four cities' average of \$4,102, and 4% higher than Calgary's combined cost of \$3,973.

Edmonton's combined property tax and utility charges ranked the fifteenth lowest among the twenty-four cities surveyed. In 2006, Edmonton ranked fourteenth lowest. St. John's had the lowest combined cost at \$3,328, followed by Surrey at \$3,358, and Medicine Hat at \$3,516. Brampton had the highest cost at \$4,897, followed by Hamilton at \$4,807, and Grande Prairie at \$4,745 (Chart 5 and Table 5).

2. Municipal Property Tax and Utility Charges of the Sample House

Excluding school taxes, Edmonton's combined cost of municipal property tax and utility charges ranked the fourteenth lowest. The combined cost in Edmonton amounted to \$3,452 per year in 2007. This was 1% lower than the twenty-four cities' average of

\$3,494, and 10% higher than Calgary's \$3,129.

Winnipeg had the lowest combined cost at \$2,800, followed by Medicine Hat at \$2,857 and Surrey at \$3,013. Hamilton had the highest combined cost at \$4,226, followed by Brampton at \$4,145 and Grande Prairie at \$4,144 (Chart 6 and Table 6).

3. Average Property Tax and Utility Charges of Single-detached Houses

The combined cost of average property tax and utility charges of single-detached houses in Edmonton amounted to \$4,545 per year in 2007. It ranked the nineteenth lowest among the twenty-four cities. Edmonton's combined cost was 8% higher than the twenty-four cities' average of \$4,209.

St. John's had the lowest combined cost at \$3,328, followed by Burnaby at \$3,540 and Victoria at \$3,578. Toronto had the highest cost at \$5,552, followed by Ottawa at \$5,253 and Grande Prairie at \$5,004 (Chart 7 and Table 7).

Part 2: Edmonton Regional Municipalities

This is the eleventh year a survey has been conducted for selected municipalities in the Edmonton region. Edmonton City Council's Property Tax Review Committee requested the survey in 1997. The following are the 2007 survey results for nine municipalities in the Edmonton region. The Town of Beaumont declined to participate in this year's survey.

Residential Property Taxes

Similar to the Canadian cities' comparison, the following three different measurements are used in comparing Edmonton's property tax with other municipalities in the Edmonton region.

- Property tax of the sample single-detached house
- Average property tax of single-detached houses
- Median property tax of single-detached houses

1. Property Tax of the Sample Single-detached House

Edmonton's total property tax of \$1,812 per year, including municipal and school taxes, for the sample single-detached house ranked the fourth lowest among the nine municipalities in the Edmonton region in 2007. This is an improvement from last year's sixth lowest out of ten municipalities.

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Strathcona County had the lowest tax levy at \$1,619, followed by Stony Plain at \$1,633. St. Albert had the highest tax at \$2,593, followed by Devon at \$2,174. Edmonton's total tax was 9% lower than the regional average of \$1,988 (Chart 8 and Table 8).

Excluding school taxes, Edmonton's municipal tax of \$1,131 was 16% lower than the regional average of \$1,353, and ranked the fourth lowest in the region (Chart 8A and Table 8). This is better than last year's fifth lowest position.

2. Average Property Tax of Single-detached Houses

The average property tax for all single-detached houses in Edmonton was \$2,224 per year, and ranked the fifth lowest among the nine municipalities. Stony Plain had the lowest average tax at \$1,898, followed by Fort Saskatchewan at \$1,942. St. Albert had the highest average tax at \$3,373, followed by Spruce Grove at \$2,980.

Edmonton's average tax was 5% lower than the nine municipalities' average of \$2,350 (Chart 9 and Table 9).

3. Median Property Tax of Single-detached Houses

Only seven municipalities in the Edmonton region provided information on the median property tax of single-detached houses in 2007. The median property tax for all single-detached houses in Edmonton was \$2,028 per year, and ranked the fourth lowest among the seven municipalities. Fort

Saskatchewan had the lowest median tax at \$1,768, followed by Stony Plain at \$1,823. St. Albert had the highest median tax at \$3,148, followed by Strathcona County at \$2,211.

Edmonton's median tax was 5% lower than the eight municipalities' average of \$2,141 (Chart 9A and Table 9).

Total Property and Business Taxes per Person

In this section, municipalities are compared in terms of total property and business taxes per person. The property tax includes residential and non-residential property taxes for municipal, regional and school purposes. Like the Canadian cities' comparison, the actual or estimated 2007 population is used for computing the per-capita tax information.

1. Total Property Tax per Person

Edmonton's total property tax per person was \$1,114 per year, and ranked the fifth lowest in 2007. This was 6% lower than the Edmonton regional average of \$1,179.

Morinville had the lowest total property tax per person at \$757, followed by Devon at \$802. Fort Saskatchewan had the highest tax per person at \$1,506, followed by Leduc at \$1,405 (Chart 10 and Table 10). (*Note: the total property tax for some municipalities in the region includes machinery and equipment tax and/or linear assessment tax.*)

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2. Total Property and Business Taxes per Person

Edmonton was the only municipality in the region levying both property taxes and business taxes in 2007. Some municipalities in the region collected only property taxes while other municipalities collected property taxes, machinery and equipment tax and/or linear assessment tax. It is more useful to compare the combined property, business and other taxes.

The ranking by this measurement is similar to the total property tax per person for all municipalities. Edmonton's total property and business tax per person was \$1,252 in 2007. This was 5% higher than the Edmonton regional average of \$1,194 (Chart 10A and Table 10).

3. Residential Share of Total Tax Levy

The residential share of total tax levy in Edmonton accounted for 55.2% in 2007, as compared to the Edmonton regional average of 57.5%. Edmonton ranked the third lowest in terms of residential share. Fort Saskatchewan had the lowest residential share at 42.0%, followed by Strathcona County at 51.9%. Morinville had the highest share at 85.2%, followed by St. Albert at 84.5% (Chart 10B and Table 10A).

Residential Utility Charges

Edmonton's total utility charge for telephones, power, water, sewer, land (storm) drainage and garbage collection of \$193 per month (\$2,321 per year) for the average single-detached house was the fourth lowest in the Edmonton region in 2007. St. Albert had the lowest total utility charge at \$184 per month (\$2,207 per year), followed by Fort Saskatchewan at \$187 per month (\$2,245 per year). Morinville had the highest total charge at \$213 per month (\$2,554 per year), followed by Leduc and Spruce Grove at \$198 (\$2,380 per year). Edmonton's total utility charges were virtually the same as the average charges in the region of \$194 per month or \$2,339 per year (Chart 11 and Table 11).

Edmonton's cost of \$23.34 per month for a touch-tone telephone was 17% lower than the regional average of \$28.15. Edmonton's power rate of \$97.71 per month, for 600 kWh power consumption, was 4% lower than the regional average of \$101.60. Edmonton's combined water and sewer rate of \$53.43 per month, for 19 cubic metres water consumption, was 9% higher than the regional averages of \$49.12. Edmonton's charge of \$14.05 per month for garbage collection was 4% higher than the regional average of \$13.46. Only four municipalities, including Edmonton, had a separate charge for land (storm) drainage in the region.

Combined Residential Property Taxes and Utility Charges

Similar to the Canadian cities comparison, three different measurements are used for regional comparison in this report.

- Total property tax (including municipal and school) and utility charges of the sample house,
- Municipal property tax and utility charges of the sample house, and
- Average property tax and utility charges of single-detached houses.

1. Total Property Tax and Utility Charges of the Sample House

Edmonton's combined cost of total property tax and utility charges for the sample single-detached house was \$4,133 per year in 2007. This was 5% lower than the regional average of \$4,327.

Edmonton's combined cost of total property tax and utility charges ranked the fourth lowest among the nine municipalities surveyed. Strathcona County had the lowest combined cost at \$3,949 and St. Albert had the highest combined cost at \$4,802 (Chart 12 and Table 12).

2. Municipal Property Tax and Utility Charges of the Sample House

Edmonton's ranking dropped to fourth place from last year's comparison at the third lowest position, when municipalities were compared in terms of combined cost of municipal property tax and utility charges (that is, excluding school taxes). The combined cost for Edmonton homeowners amounted to \$3,452 per year in 2007. This was 7% lower than the regional average of \$3,692.

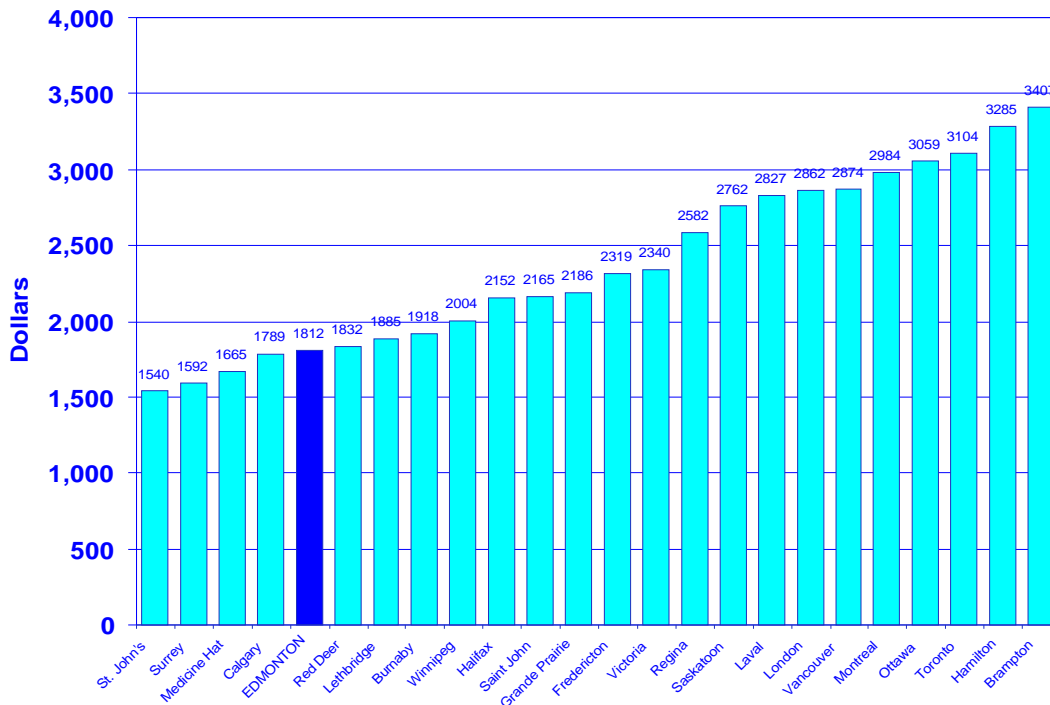
Strathcona County had the lowest combined cost at \$3,331, followed by Fort Saskatchewan at \$3,356. St. Albert had the highest cost at \$4,091, followed by Morinville at \$4,062 (Chart 13 and Table 13).

3. Average Property Tax and Utility Charges of Single-detached Houses

The combined cost of average property tax and utility charges of single-detached houses for Edmonton amounted to \$4,545 per year in 2007, and ranked the fifth lowest among the nine municipalities providing the information. This is the same as last year's ranking. Edmonton's combined cost was 3% lower than the nine municipalities' average of \$4,688. Fort Saskatchewan had the lowest combined cost at \$4,187, while St. Albert had the highest cost at \$5,580, a spread of over \$1,300 per year (Chart 14 and Table 14).

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Chart 1: Total Property Tax for a Single Detached House in 2007 - Canadian Cities



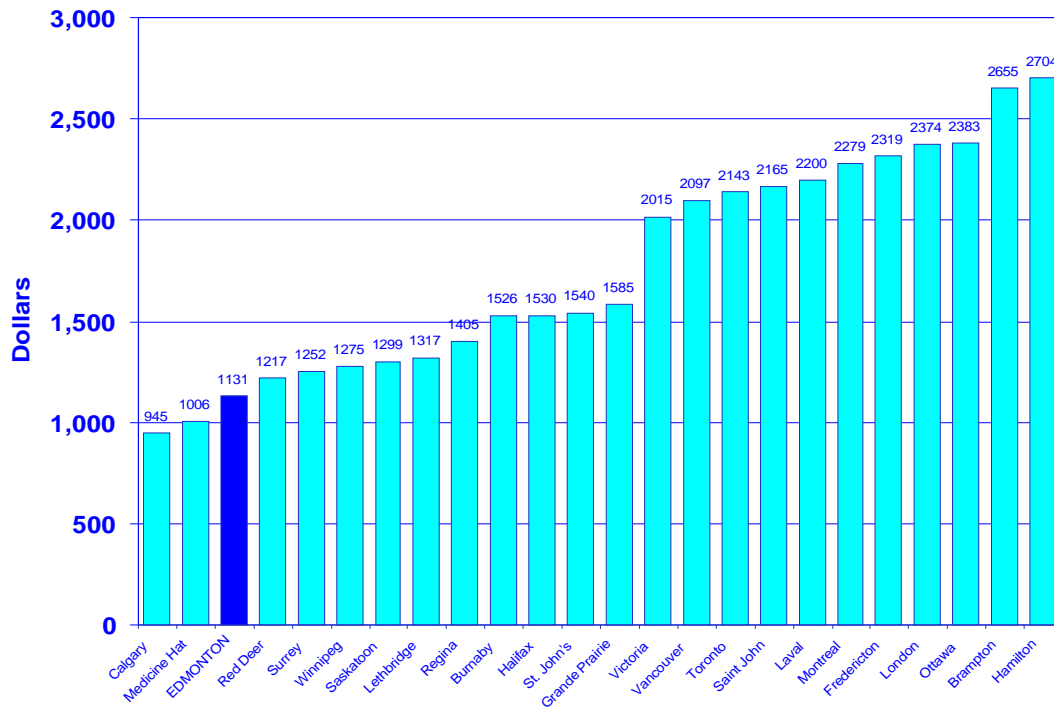
Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

- (1) Figures include municipal, regional and school taxes, net of homeowner grants if applicable.
- (2) The sample house is defined as a 25 -30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.
- (3) Information for Vancouver and Burnaby is based on an average-value single detached house which may not correspond to the sample house as described above.

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Chart 1A: Municipal Property Tax for a Single Detached House in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

- (1) Figures include municipal and regional taxes, but exclude school tax, and are net of homeowner grants if applicable.
- (2) The sample house is defined as a 25 -30 year -old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.
- (3) Information for Vancouver and Burnaby is based on an average-value single detached house which may not correspond to the sample house as described above.

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Table 1 Comparative Property Tax Levy on a Sample House in 2007 [1] (Selected Canadian Cities) (dollars)							
City	Property Tax Levy				Homeowner Grants or Credits	Net Property Tax Levy (After Grants)	Rank
	Municipal	School	Other [4]	Total			
EDMONTON [6]	1,131	681	0	1,812	0	1,812	5
Calgary	945	844	0	1,789	0	1,789	4
Red Deer	1,217	615	0	1,832	0	1,832	6
Medicine Hat	991	659	15	1,665	0	1,665	3
Lethbridge	1,295	568	22	1,885	0	1,885	7
Grande Prairie	1,576	601	9	2,186	0	2,186	12
Burnaby [3]	1,264	962	262	2,488	570 [2]	1,918	8
Surrey	1,022	910	230	2,162	570 [2]	1,592	2
Vancouver [3]	1,685	1,347	412	3,444	570 [2]	2,874	19
Victoria	1,627	895	388	2,910	570 [2]	2,340	14
Regina	1,265	1,308	140	2,713	131 [5]	2,582	15
Saskatoon	1,168	1,626	131	2,925	163 [5]	2,762	16
Winnipeg [6]	1,275	1,254	0	2,529	525 [5]	2,004	9
Montreal	2,279	705	0	2,984	0	2,984	20
Laval	2,200	627	0	2,827	0	2,827	17
Toronto [6]	2,143	961	0	3,104	0	3,104	22
Ottawa	2,383	676	0	3,059	0	3,059	21
Brampton	1,269	752	1,386	3,407	0	3,407	24
Hamilton	2,704	581	0	3,285	0	3,285	23
London	2,233	488	141	2,862	0	2,862	18
Halifax [6]	1,366	622	164	2,152	0	2,152	10
Saint John	2,165	0	0	2,165	0	2,165	11
Fredericton	2,319	0	0	2,319	0	2,319	13
St. John's	1,540	0	0	1,540	0	1,540	1
Average	1,628	737	138	2,502	129	2,373	--

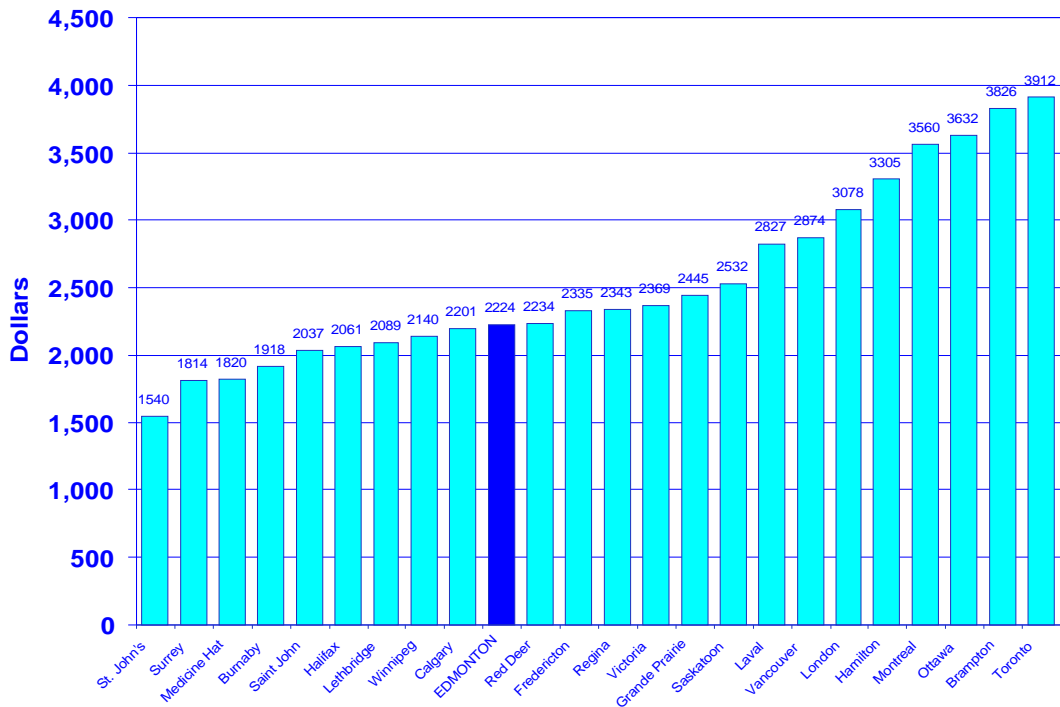
Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, November 2007.

Notes:

1. The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.
2. Grant is \$570 for school levy for homeowners with age 64 years or under and \$845 for senior citizens or handicapped.
3. Based on the averaged value of single-family houses, which may not correspond to the sample house described above.
4. Other includes regional and other tax levies.
5. Grant is for school levy. For Regina and Saskatoon the grant is 10% of school tax.
6. Based on the median value of single detached houses; which may not correspond to the sample house described above.

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Chart 2: Average Property Tax for All Single Detached Houses in 2007 - Canadian Cities



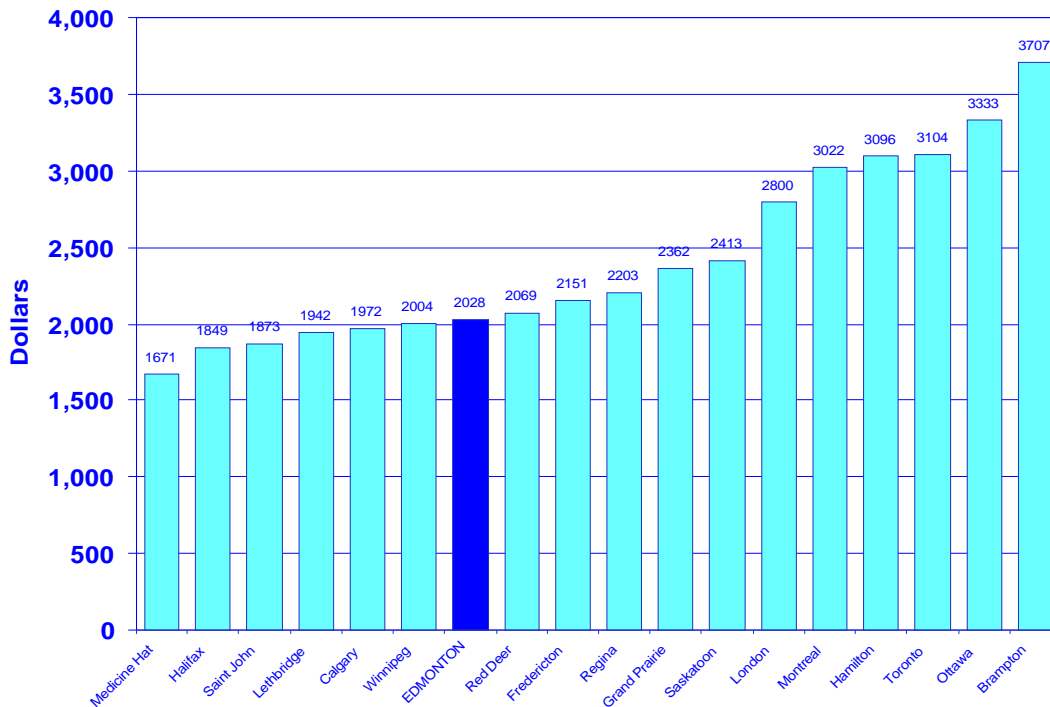
Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

- (1) Property taxes include municipal, regional and school taxes, but net of homeowner grants where is applicable.
- (2) Figure shown is the average property tax levy for all single detached houses in the city.

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Chart 2A: Median Property Tax for All Single Detached Houses in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

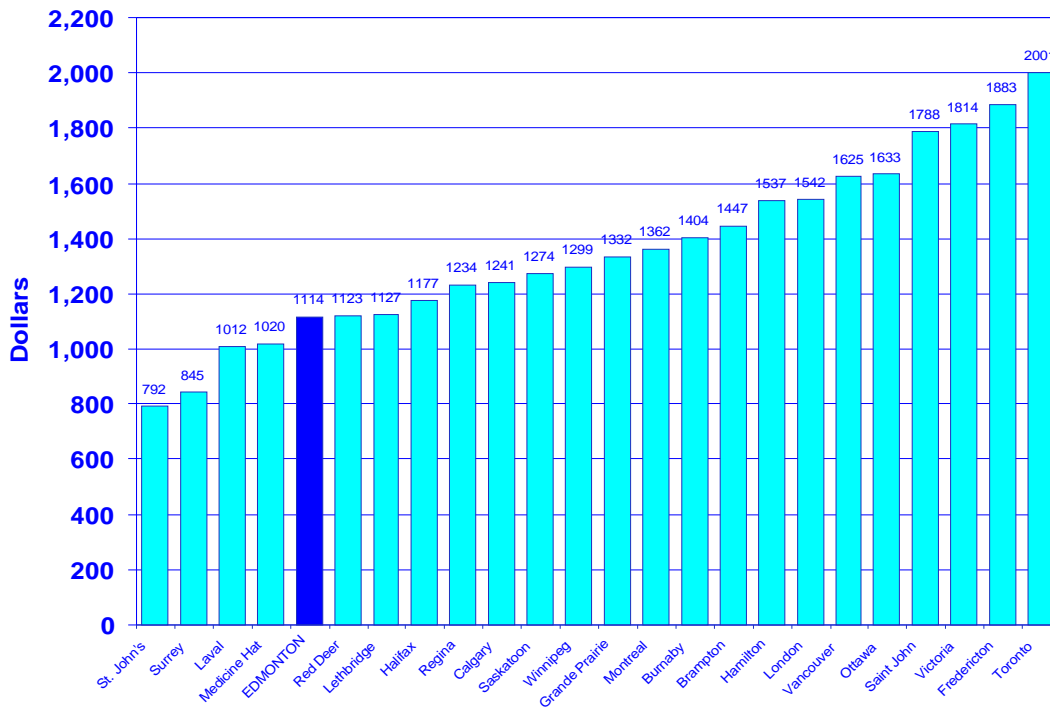
- (1) Property taxes include municipal, regional and school taxes, but net of homeowner grants where is applicable.
- (2) Figure shown is the median property tax levy for all single detached houses in the city.

2007 Residential Property Taxes and Utility Charges Survey

Table 2 Average Property Tax and Median Property Tax for all Single Detached Houses in 2007 (Selected Canadian Cities) (dollars)				
City	Average Tax ⁽¹⁾		Median Tax ⁽¹⁾	
	Tax Levy	Rank	Tax Levy	Rank
EDMONTON	2,224	10	2,028	7
Calgary	2,201	9	1,972	5
Red Deer	2,234	11	2,069	8
Medicine Hat	1,820	3	1,671	1
Lethbridge	2,089	7	1,942	4
Grande Prairie	2,445	15	2,362	11
Burnaby (2)	1,918	4	N/A	N/A
Surrey (2)	1,814	2	N/A	N/A
Vancouver (2)	2,874	18	N/A	N/A
Victoria (2)	2,369	14	N/A	N/A
Regina (2)	2,343	13	2,203	10
Saskatoon (2)	2,532	16	2,413	12
Winnipeg (2)	2,140	8	2,004	6
Montreal	3,560	21	3,022	14
Laval	2,827	17	N/A	N/A
Toronto	3,912	24	3,104	16
Ottawa	3,632	22	3,333	17
Brampton	3,826	23	3,707	18
Hamilton	3,305	20	3,096	15
London	3,078	19	2,800	13
Halifax	2,061	6	1,849	2
Saint John	2,037	5	1,873	3
Fredericton	2,335	12	2,151	9
St. John's	1,540	1	N/A	N/A
Average	2,547	--	2,422	--
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2007.				
Note: (1) Property tax levy includes municipal, regional and school taxes, but net of homeowner grants or credits. The average property tax is the average property tax levy for all single detached houses in the city. The median property tax is the median property tax levy for all single detached houses in the city.				
(2) net of homeowner grants.				

2007 Residential Property Taxes and Utility Charges Survey

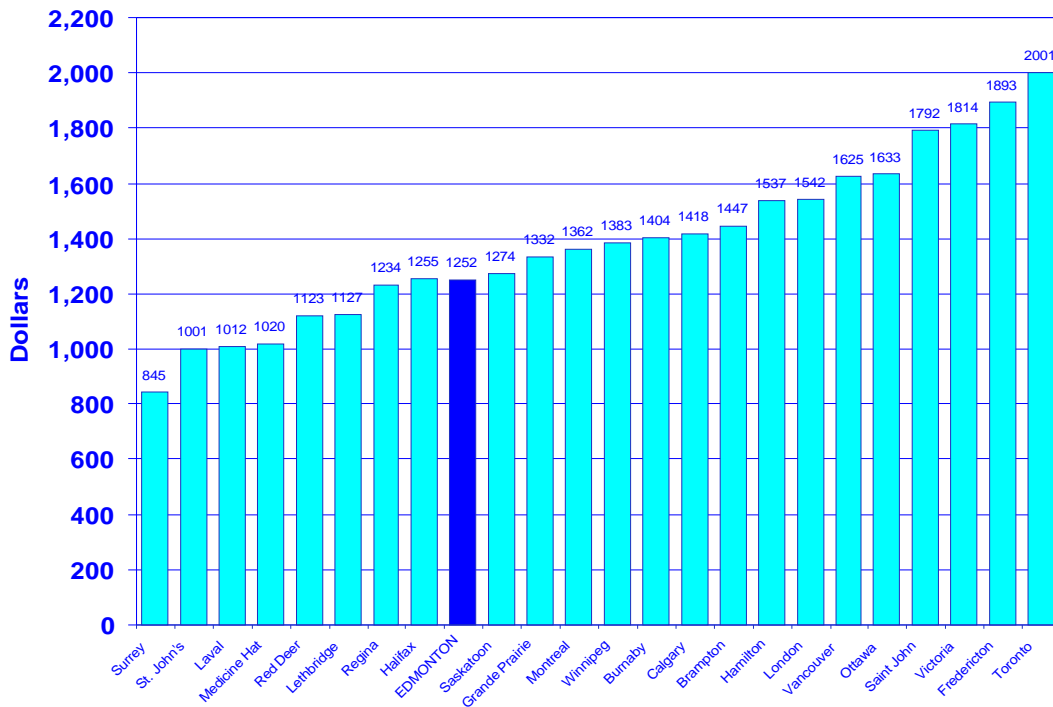
Chart 3: Total Property Tax Levy Per Person in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007
 Note: Total property tax levy includes municipal, regional, and school taxes.

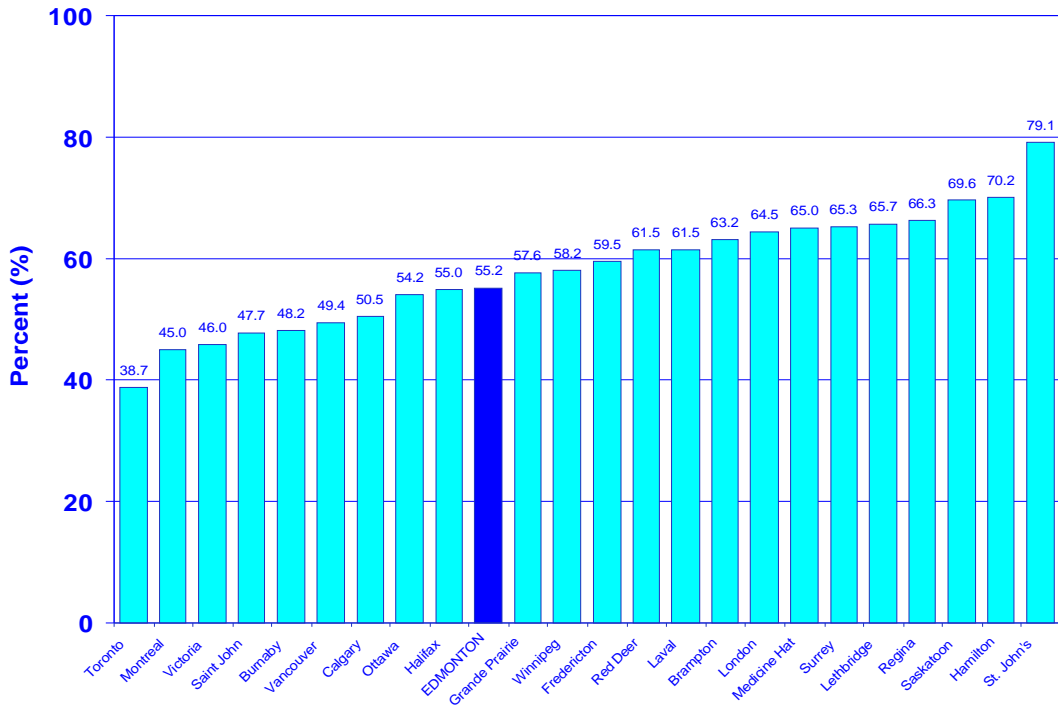
2007 Residential Property Taxes and Utility Charges Survey

Chart 3A: Total Property and Business Tax Levy Per Person in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007
 Note: Total property tax levy includes municipal, regional, and school taxes.

Chart 3B: Residential Property Tax as Percent of Total Tax Levy in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007
 Note: Total tax levy includes property taxes for all properties, and business tax, machinery and equipment tax and others.

2007 Residential Property Taxes and Utility Charges Survey

Table 3
Total Property and Business Tax Levy Per Person in 2007
(Selected Canadian Cities)

City	Population [1]	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		(thousands of dollars)			(dollars)			
EDMONTON	760,000	846,700	105,029	951,729	1,114	5	1,252	8
Calgary	1,020,000	1,265,900	180,300	1,446,200	1,241	10	1,418	15
Red Deer	85,705	96,284	0	96,284	1,123	6	1,123	5
Medicine Hat	57,852	59,016	0	59,016	1,020	4	1,020	4
Lethbridge	81,692	92,068	0	92,068	1,127	7	1,127	6
Grande Prairie	50,227	66,879	0	66,879	1,332	13	1,332	11
Burnaby	217,000	304,760	0	304,760	1,404	15	1,404	14
Surrey	440,000	371,847	0	371,847	845	2	845	1
Vancouver	601,227	976,961	0	976,961	1,625	19	1,625	19
Victoria	81,954	148,644	0	148,644	1,814	22	1,814	22
Regina	195,000	240,589	0	240,589	1,234	9	1,234	7
Saskatoon	207,700	264,552	0	264,552	1,274	11	1,274	10
Winnipeg	651,900	846,711	54,937	901,648	1,299	12	1,383	13
Montreal [2]	1,634,547	2,225,500	0	2,225,500	1,362	14	1,362	12
Laval [2]	379,800	384,293	0	384,293	1,012	3	1,012	3
Toronto	2,503,281	5,009,841	0	5,009,841	2,001	24	2,001	24
Ottawa	877,280	1,432,961	0	1,432,961	1,633	20	1,633	20
Brampton	440,000	636,897	0	636,897	1,447	16	1,447	16
Hamilton	504,559	775,668	0	775,668	1,537	17	1,537	17
London	361,000	556,578	0	556,578	1,542	18	1,542	18
Halifax	384,000	451,985	30,030	482,015	1,177	8	1,255	9
Saint John [2]	68,043	121,663	244	121,907	1,788	21	1,792	21
Fredericton [2]	50,535	95,179	497	95,676	1,883	23	1,893	23
St. John's	101,000	80,000	21,129	101,129	792	1	1,001	2
Average	489,763	722,978	16,340	739,318	1,359	--	1,389	--

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch,
November 2007.

Notes: (1) Actual or estimated population for 2007.

(2) Municipal levy only.

2007 Residential Property Taxes and Utility Charges Survey

Table 3A
Total Property and Business Tax Levy in 2007
(Selected Canadian Cities)
(thousands of dollars)

City	Property Tax			Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	Non-Residential	Total				
EDMONTON	525,646	321,054	846,700	105,029	951,729	55.2	10
Calgary	730,000	535,900	1,265,900	180,300	1,446,200	50.5	7
Red Deer	59,234	37,050	96,284	0	96,284	61.5	15
Medicine Hat	38,336	20,680	59,016	0	59,016	65.0	18
Lethbridge	60,479	31,589	92,068	0	92,068	65.7	20
Grande Prairie	38,508	28,371	66,879	0	66,879	57.6	11
Burnaby	146,990	157,770	304,760	0	304,760	48.2	5
Surrey	242,891	128,956	371,847	0	371,847	65.3	19
Vancouver	482,194	494,767	976,961	0	976,961	49.4	6
Victoria	68,315	80,329	148,644	0	148,644	46.0	3
Regina	159,585	81,004	240,589	0	240,589	66.3	21
Saskatoon	184,028	80,524	264,552	0	264,552	69.6	22
Winnipeg	524,658	322,053	846,711	54,937	901,648	58.2	12
Montreal [1]	1,001,100	1,224,400	2,225,500	0	2,225,500	45.0	2
Laval [1]	236,225	148,068	384,293	0	384,293	61.5	14
Toronto [2]	1,937,134	3,162,707	5,099,841	0	5,009,841	38.7	1
Ottawa	776,421	656,540	1,432,961	0	1,432,961	54.2	8
Brampton	402,234	234,663	636,897	0	636,897	63.2	16
Hamilton	544,635	231,033	775,668	0	775,668	70.2	23
London	359,058	197,520	556,578	0	556,578	64.5	17
Halifax	264,920	187,065	451,985	30,030	482,015	55.0	9
Saint John [1]	58,202	63,461	121,663	244	121,907	47.7	4
Fredericton [1]	56,910	38,269	95,179	497	95,676	59.5	13
St. John's [1]	80,000	-	80,000	21,129	101,129	79.1	24
Average	374,071	352,657	726,728	16,340	739,318	50.6	

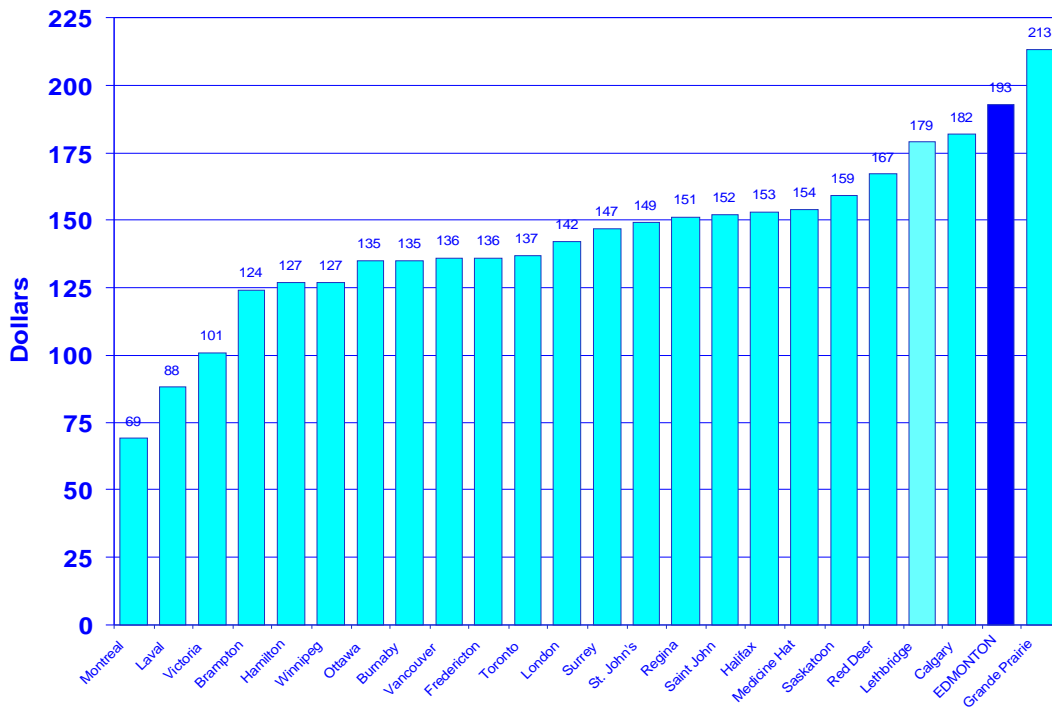
Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch,
November 2007.

Notes: (1) Municipal levy only.
(2) Multi-residential tax levy for Toronto is included in non-residential, not in residential.

2007 Residential Property Taxes and Utility Charges Survey

Table 3B Total Property Tax Levy By Purposes in 2007 (Selected Canadian Cities) (thousands of dollars)						
City	Residential Property			Non-residential Property		
	Municipal Tax (1)	School Tax	Total	Municipal Tax (1)	School Tax	Total
EDMONTON	330,957	194,689	525,646	231,654	89,400	321,054
Calgary	386,200	343,800	730,000	387,100	148,800	535,900
Red Deer	39,831	19,403	59,234	27,123	9,927	37,050
Medicine Hat	23,323	15,013	38,336	15,610	5,070	20,680
Lethbridge	43,039	17,440	60,479	24,679	6,910	31,589
Grande Prairie	28,089	10,419	38,508	22,506	5,865	28,371
Burnaby	90,163	56,827	146,990	98,042	59,728	157,770
Surrey	140,990	101,901	242,891	63,188	65,768	128,956
Vancouver	293,635	188,559	482,194	314,793	179,974	494,767
Victoria	47,289	21,026	68,315	53,234	27,095	80,329
Regina	82,627	76,958	159,585	42,203	38,801	81,004
Saskatoon	81,714	102,314	184,028	35,755	44,769	80,524
Winnipeg	266,114	258,544	524,658	127,660	194,393	322,053
Montreal	1,001,100	0	1,001,100	1,224,400	0	1,224,400
Laval	236,225	0	236,225	148,068	0	148,068
Toronto [2]	1,337,489	599,645	1,937,134	1,887,078	1,275,629	3,162,707
Ottawa	600,936	175,485	776,421	383,776	272,764	656,540
Brampton	312,570	89,664	402,234	110,742	123,921	234,663
Hamilton	456,510	88,125	544,635	145,110	85,923	231,033
London	291,364	57,694	349,058	101,392	96,128	197,520
Halifax	200,635	64,285	264,920	148,525	38,540	187,065
Saint John	58,202	0	58,202	63,461	0	63,461
Fredericton	56,910	0	56,910	38,269	0	38,269
St. John's	80,000	0	80,000	0	0	0
Average	270,246	103,408	373,654	237,265	115,392	352,657
Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services, November 2007. Note: (1) Includes municipal, regional and other levies. (2) Multi-residential tax levy for Toronto is included in non-residential, not in residential.						

Chart 4: Total Monthly Utility Charges for Single Detached Houses in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007
Note: Figures include charges for telephone, power, water, sewer, land drainage, and garbage collection.

2007 Residential Property Taxes and Utility Charges Survey

Table 4
Average Monthly Utility Charges for a Single-Family House
(Selected Canadian Cities)
(as of September 2007)
(dollars)

City	Telephone [1]	Power [2]	Water [3]	Sewer [3]	Garbage	Land Drainage	Total	Rank
EDMONTON	23.34 [6]	97.71	31.37	22.06	14.05	4.91	193.44	23
Calgary	23.34 [6]	101.85	31.63	19.43	0	5.73	181.98	22
Red Deer	24.62 [6]	90.26	21.07	23.82	7.59	0	167.36	20
Medicine Hat	24.62 [6]	64.36	26.24	24.00	15.04	0	154.26	18
Lethbridge	24.62 [6]	97.08	26.37	20.79	10.50	0	179.36	21
Grande Prairie	24.62 [6]	128.99 [9]	25.47	22.09	12.05	0	213.22	24
Burnaby	27.06 [7]	41.40	39.06	27.63	0	0	135.15	8
Surrey	28.78 [7]	41.40	15.07	33.30	15.58	13.00	147.13	13
Vancouver	25.20 [7]	41.40	29.08	32.07	8.25	0	136.00	9
Victoria	23.44 [7]	41.40	18.48	4.96	12.50	0	100.78	3
Regina	21.54	71.59	27.97	22.61	0	7.50	151.21	15
Saskatoon	21.54	78.76	28.70	26.66	0	3.40	159.06	19
Winnipeg	23.85	41.25	33.67 [5]	28.35	0	0	127.12	6
Montreal	19.15	43.93	6.17	0 [4]	0	0	69.25	1
Laval	19.15	43.93	18.25	6.55	0	0	87.88	2
Toronto	19.15	71.76 [8]	29.91	15.82	0	0	136.64	11
Ottawa	18.35	68.24 [8]	19.13	22.65	6.69	0	135.06	7
Brampton	22.60	68.58 [8]	17.50	15.46	0	0	124.14	4
Hamilton	18.35	71.20 [8]	23.90	13.40	0	0	126.85	5
London	18.35	70.30 [8]	22.93	21.50	0	9.00	142.08	12
Halifax	25.00	74.85	19.57	33.13	0	0	152.55	17
Saint John	22.00	70.67	27.84	31.64	0	0	152.15	16
Fredericton	22.00	78.11	18.78	17.57	0	0	136.46	10
St. John's	21.95	67.46	36.11	23.45	0	0	148.97	14
Average	22.61	69.44	24.76	21.21	4.26	1.81	144.09	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, November 2007.

Sources: EPCOR, TELUS and City of Edmonton Asset Management & Public Works Department.

Notes: (1) For a touch-tone phone.

(2) Based on 600 KWH/month power consumption. Rates shown exclude GST and/or PST.

(3) Based on 19 cubic meter per month water consumption and 18.5 cubic meter per month for sewer charge.

(4) Financed through property tax.

(5) Includes surcharges; for Winnipeg it includes water and sewer main charges of \$128 a year in tax levy.

(6) Includes an \$0.11 surcharge for Message Relay Service and toll-free calling to adjacent communities.

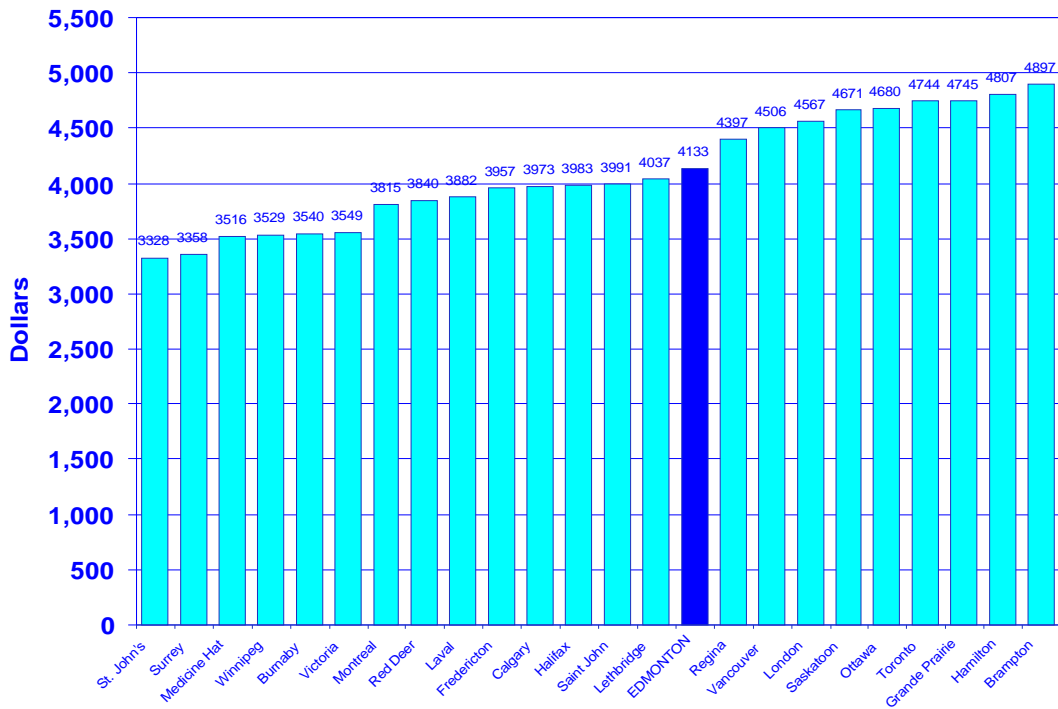
(7) Includes an \$0.16 surcharge for Message Relay Service and toll-free calling to adjacent communities.

(8) Effective May 1, 2006 in Ontario, two-tier pricing is in place to reflect the true cost of electricity. Approved by the OEB.

(9) Some customers will automatically receive electricity at regulated rates effective July 1, 2004.

2007 Residential Property Taxes and Utility Charges Survey

Chart 5: Total Property Tax and Utility Charges for a Single Detached House in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

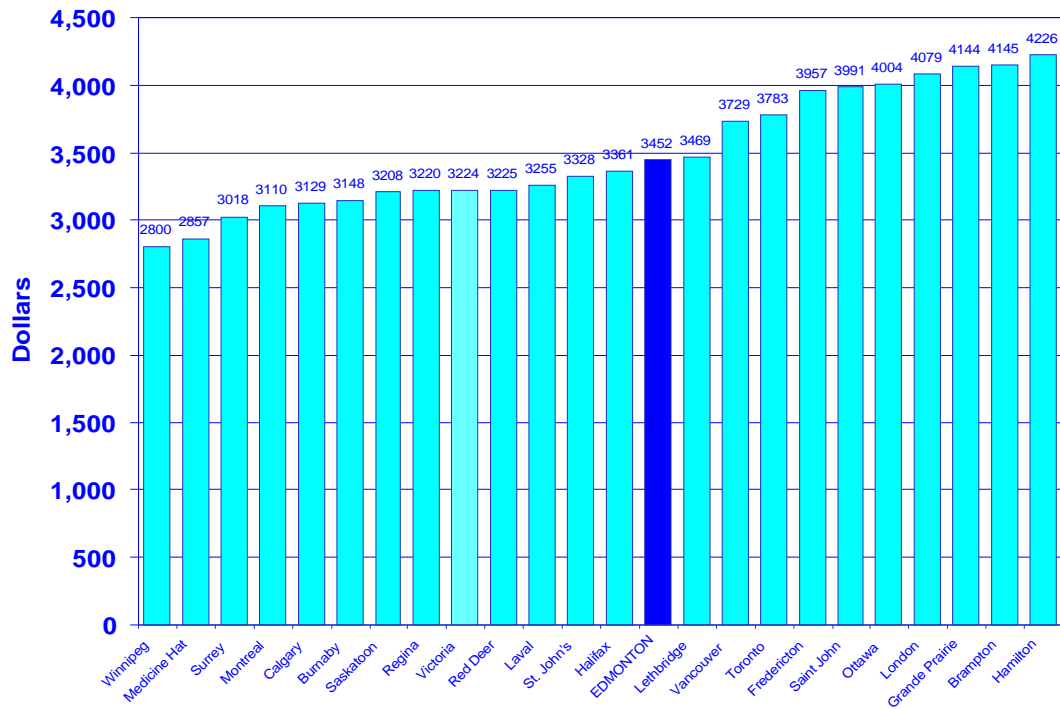
- (1) Total property tax includes municipal, regional and school taxes, but is net of homeowner grants or credits if applicable.
- (2) The sample house is defined as a 25 -30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2007 Residential Property Taxes and Utility Charges Survey

Table 5 Total Property Tax and Utility Charges for a Single-Family House in 2007 (Selected Canadian Cities) (dollars)				
City	Total (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	1,812	2,321	4,133	15
Calgary	1,789	2,184	3,973	11
Red Deer	1,832	2,008	3,840	8
Medicine Hat	1,665	1,851	3,516	3
Lethbridge	1,885	2,152	4,037	14
Grande Prairie	2,186	2,559	4,745	22
Burnaby	1,918	1,622	3,540	5
Surrey	1,592	1,766	3,358	2
Vancouver	2,874	1,632	4,506	17
Victoria	2,340	1,209	3,549	6
Regina	2,582	1,815	4,397	16
Saskatoon	2,762	1,909	4,671	19
Winnipeg	2,004	1,525	3,529	4
Montreal	2,984	831	3,815	7
Laval	2,827	1,055	3,882	9
Toronto	3,104	1,640	4,744	21
Ottawa	3,059	1,621	4,680	20
Brampton	3,407	1,490	4,897	24
Hamilton	3,285	1,522	4,807	23
London	2,862	1,705	4,567	18
Halifax	2,152	1,831	3,983	12
Saint John	2,165	1,826	3,991	13
Fredericton	2,319	1,638	3,957	10
St. John's	1,540	1,788	3,328	1
Average	2,373	1,729	4,102	--
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2007.				
Notes: (1) Property tax shown includes municipal, regional and school taxes, but is net of homeowner grants or credits.				
(2) Utility charges include telephones, power, water, sewers, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.				

2007 Residential Property Taxes and Utility Charges Survey

Chart 6: Combined Municipal Property Tax and Utility Charges for a Single Detached House in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

- (1) Property taxes include both municipal and regional taxes, but exclude school taxes and is net of part of homeowner grants if applicable.
- (2) The sample house is defined as a 25 -30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2007 Residential Property Taxes and Utility Charges Survey

Table 6
Municipal Property Tax and Utility Charges
for a Single-Family House in 2007
(Selected Canadian Cities)
(dollars)

City	Municipal (1) Property Tax	Utility (2) Charges	Total	Rank	
				Total	Municipal Tax
EDMONTON	1,131	2,321	3,452	14	3
Calgary	945	2,184	3,129	5	1
Red Deer	1,217	2,008	3,225	10	4
Medicine Hat	1,006	1,851	2,857	2	2
Lethbridge	1,317	2,152	3,469	15	8
Grande Prairie	1,585	2,559	4,144	22	13
Burnaby	1,526	1,622	3,148	6	10
Surrey	1,252	1,766	3,018	3	5
Vancouver	2,097	1,632	3,729	16	15
Victoria	2,015	1,209	3,224	9	14
Regina	1,405	1,815	3,220	8	9
Saskatoon	1,299	1,909	3,208	7	7
Winnipeg	1,275	1,525	2,800	1	6
Montreal	2,279	831	3,110	4	19
Laval	2,200	1,055	3,255	11	18
Toronto	2,143	1,640	3,783	17	16
Ottawa	2,383	1,621	4,004	20	22
Brampton	2,655	1,490	4,145	23	23
Hamilton	2,704	1,522	4,226	24	24
London	2,374	1,705	4,079	21	21
Halifax	1,530	1,831	3,361	13	11
Saint John	2,165	1,826	3,991	19	17
Fredericton	2,319	1,638	3,957	18	20
St. John's	1,540	1,788	3,328	12	12
Average	1,765	1,729	3,494	--	--

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch,
November 2007.

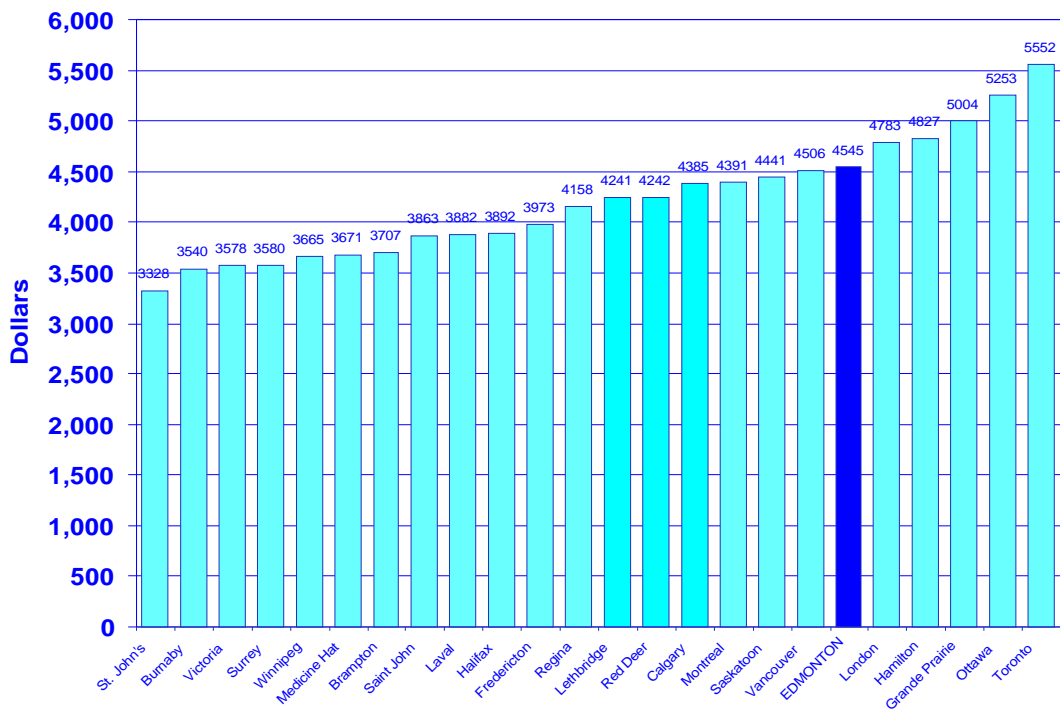
Notes: (1) Property tax shown excludes school taxes and is net of homeowner grants or credits.

(2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection.

Utility charges also include surcharges for water mains and sewer upgrading where applicable.

2007 Residential Property Taxes and Utility Charges Survey

Chart 7: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2007 - Canadian Cities



Prepared by: City of Edmonton, Planning and Development Department. December 2007

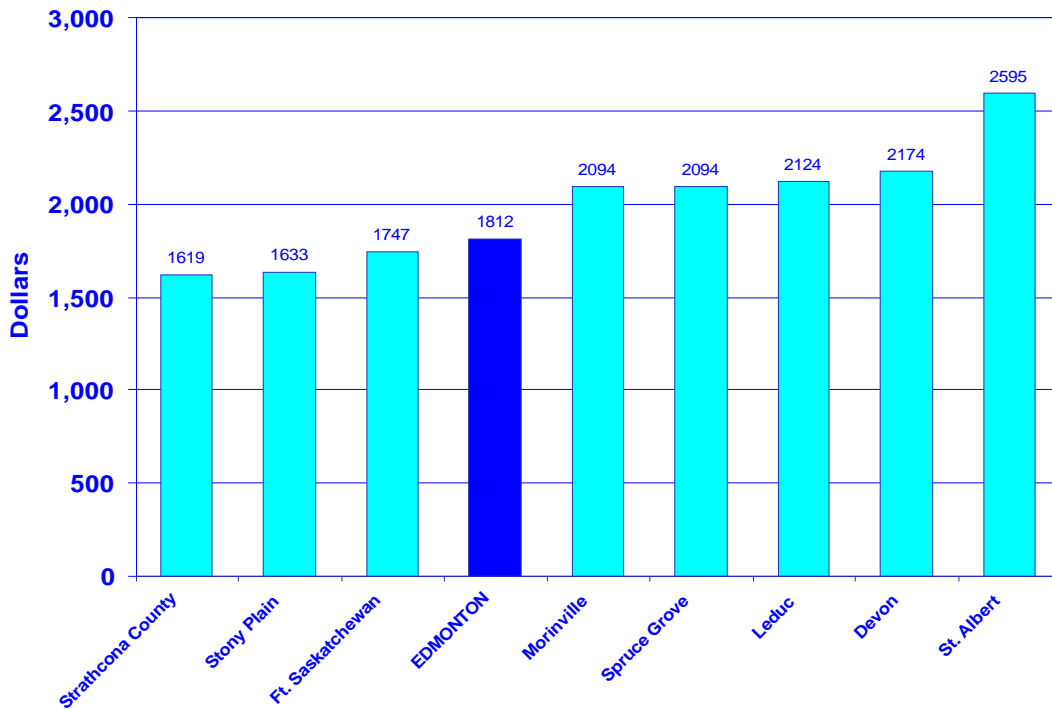
Notes:

- (1) Average property tax is the average property tax levy for all single detached houses in the city.
- (2) Utility charges include telephones, power, water, sewer, land drainage, and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

2007 Residential Property Taxes and Utility Charges Survey

Table 7 Average Property Tax and Utility Charges for Single-Detached Houses in 2007 (Selected Canadian Cities) (dollars)				
City	Average (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	2,224	2,321	4,545	19
Calgary	2,201	2,184	4,385	15
Red Deer	2,234	2,008	4,242	14
Medicine Hat	1,820	1,851	3,671	6
Lethbridge	2,089	2,152	4,241	13
Grande Prairie	2,445	2,559	5,004	22
Burnaby	1,918	1,622	3,540	2
Surrey	1,814	1,766	3,580	4
Vancouver	2,874	1,632	4,506	18
Victoria	2,369	1,209	3,578	3
Regina	2,343	1,815	4,158	12
Saskatoon	2,532	1,909	4,441	17
Winnipeg	2,140	1,525	3,665	5
Montreal	3,560	831	4,391	16
Laval	2,827	1,055	3,882	9
Toronto	3,912	1,640	5,552	24
Ottawa	3,632	1,621	5,253	23
Brampton	3,826	1,490	3,707	7
Hamilton	3,305	1,522	4,827	21
London	3,078	1,705	4,783	20
Halifax	2,061	1,831	3,892	10
Saint John	2,037	1,826	3,863	8
Fredericton	2,335	1,638	3,973	11
St. John's	1,540	1,788	3,328	1
Average	2,547	1,729	4,209	--
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2007.				
Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city. (2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.				

Chart 8: Total Property Tax for a Single Detached House in 2007 - Edmonton Region



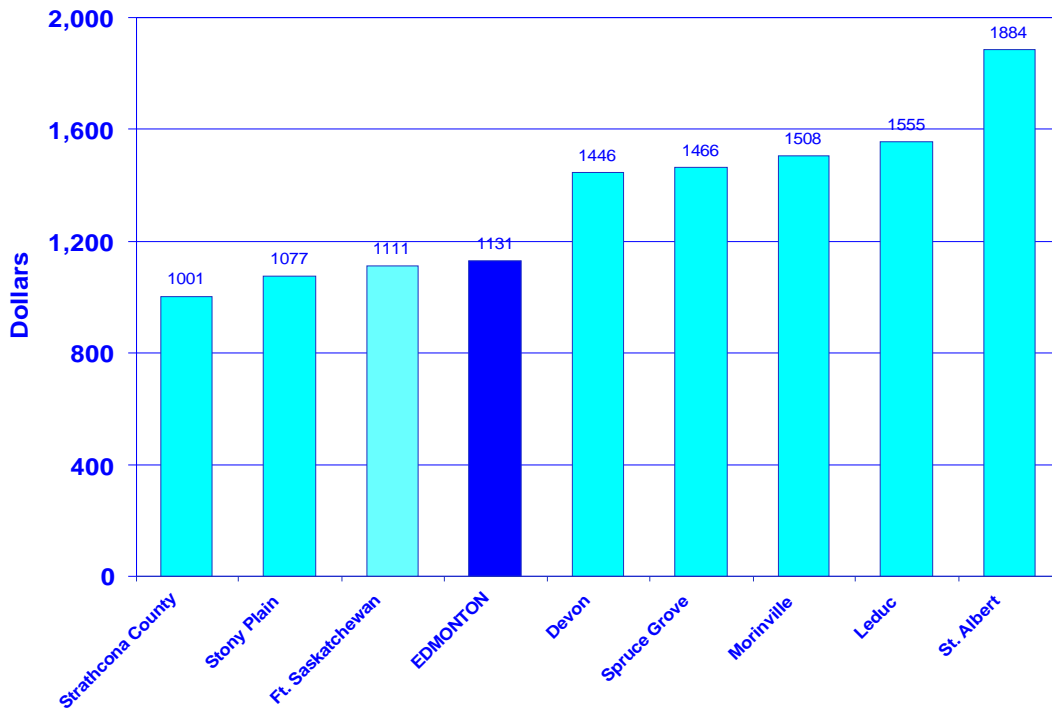
Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

(1) Figures include municipal and school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

Chart 8A: Municipal Property Tax for a Single Detached House in 2007 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

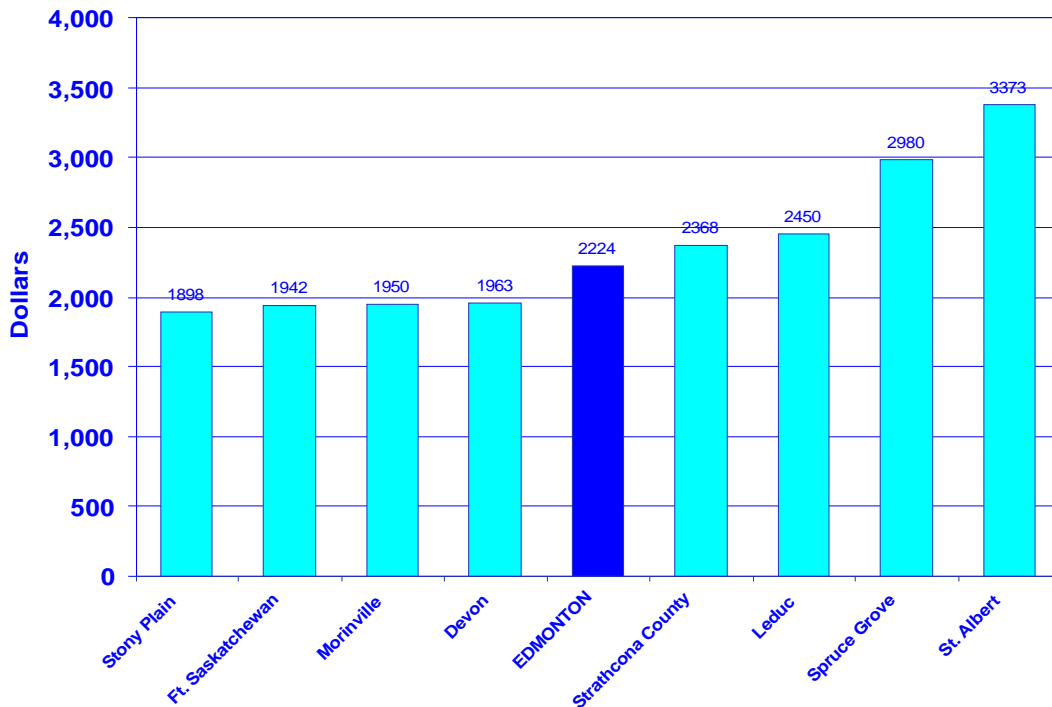
(1) Figures exclude school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2007 Residential Property Taxes and Utility Charges Survey

Table 8 Comparative Property Tax Levy on a Sample House in 2007 (Edmonton Capital Region) (dollars)					
City	Municipal Tax	School Tax	Total	Rank	
				Municipal	Total
EDMONTON	1,131	681	1,812	4	4
St. Albert	1,884	711	2,595	9	9
Leduc	1,555	569	2,124	8	7
Fort Saskatchewan	1,111	636	1,747	3	3
Devon	1,446	728	2,174	5	8
Stony Plain	1,077	556	1,633	2	2
Spruce Grove	1,466	628	2,094	6	5
Morinville	1,508	586	2,094	7	5
Strathcona County	1,001	618	1,619	1	1
Average	1,353	635	1,988	-	-
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2007. Notes: The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.					

Chart 9: Average Property Tax for Single Detached Houses in 2007 - Edmonton Region



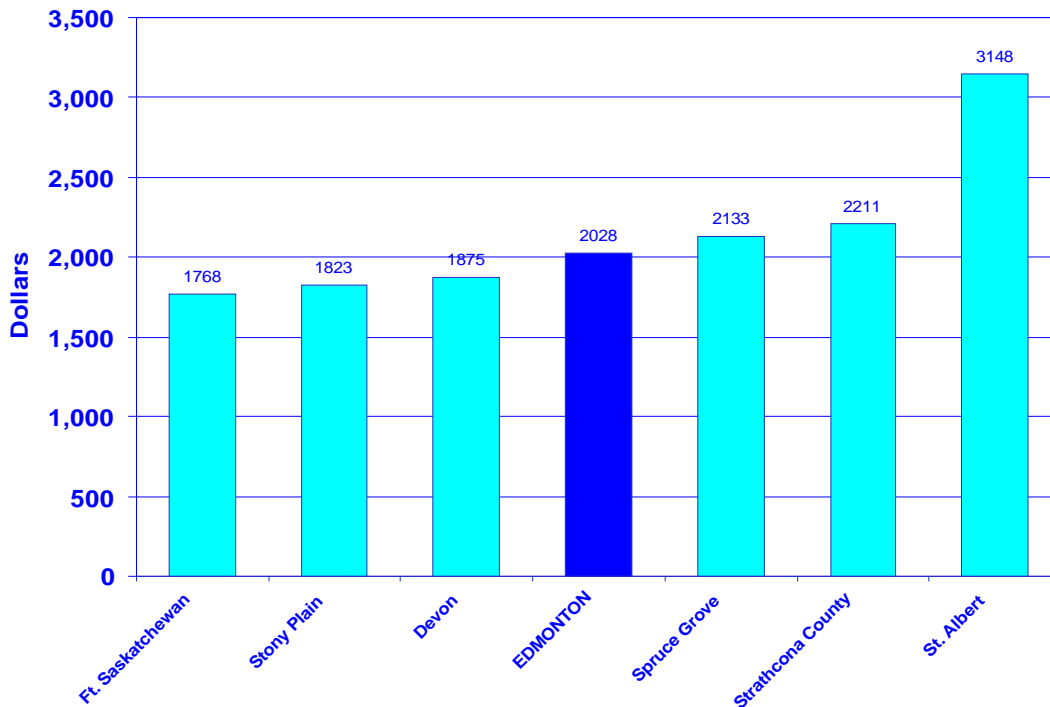
Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

- (1) Property taxes include both municipal and school taxes.
- (2) The average property tax is the average property tax levy for all single detached houses in the city.

2007 Residential Property Taxes and Utility Charges Survey

Chart 9A: Median Property Tax for Single Detached Houses in 2007 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

(1) Property taxes include both municipal and school taxes.

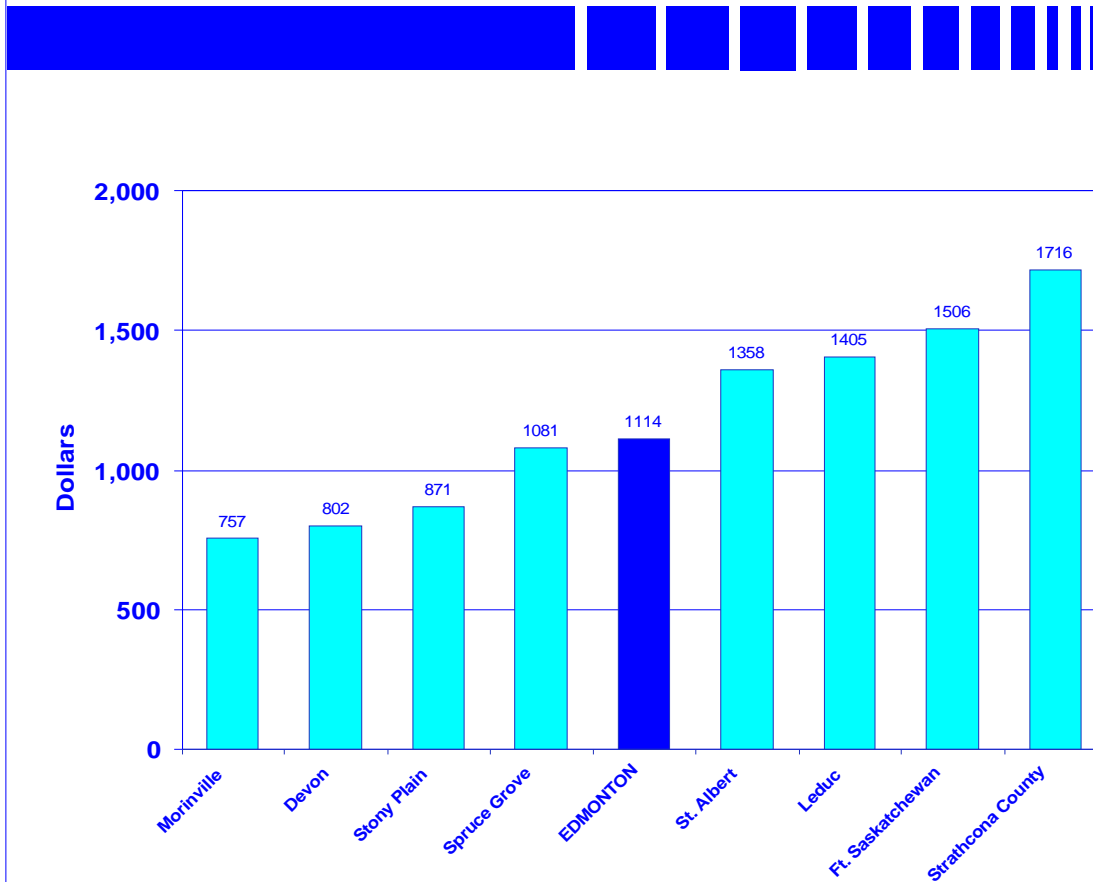
(2) The median property tax is the median property tax levy for all single detached houses in the city.

2007 Residential Property Taxes and Utility Charges Survey

Table 9 Average Property Tax and Median Property Tax for all Single Detached Houses in 2007 (Edmonton Capital Region) (dollars)				
City	Average Tax (1)		Median Tax (1)	
	Tax Levy	Rank	Tax Levy	Rank
EDMONTON	2,224	5	2,028	4
St. Albert	3,373	9	3,148	7
Leduc	2,450	7	N/A	N/A
Ft. Saskatchewan	1,942	2	1,768	1
Devon	1,963	4	1,875	3
Stony Plain	1,898	1	1,823	2
Spruce Grove	2,980	8	2,133	5
Morinville	1,950	3	N/A	N/A
Strathcona County	2,368	6	2,211	6
Average	2,350	-	2,141	-
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2007. Note: (1) Property taxes include both municipal and school taxes. The average property tax is the average property tax levy for all single detached houses in the city. The median property tax is the median property tax levy for all single detached houses in the city.				

2007 Residential Property Taxes and Utility Charges Survey

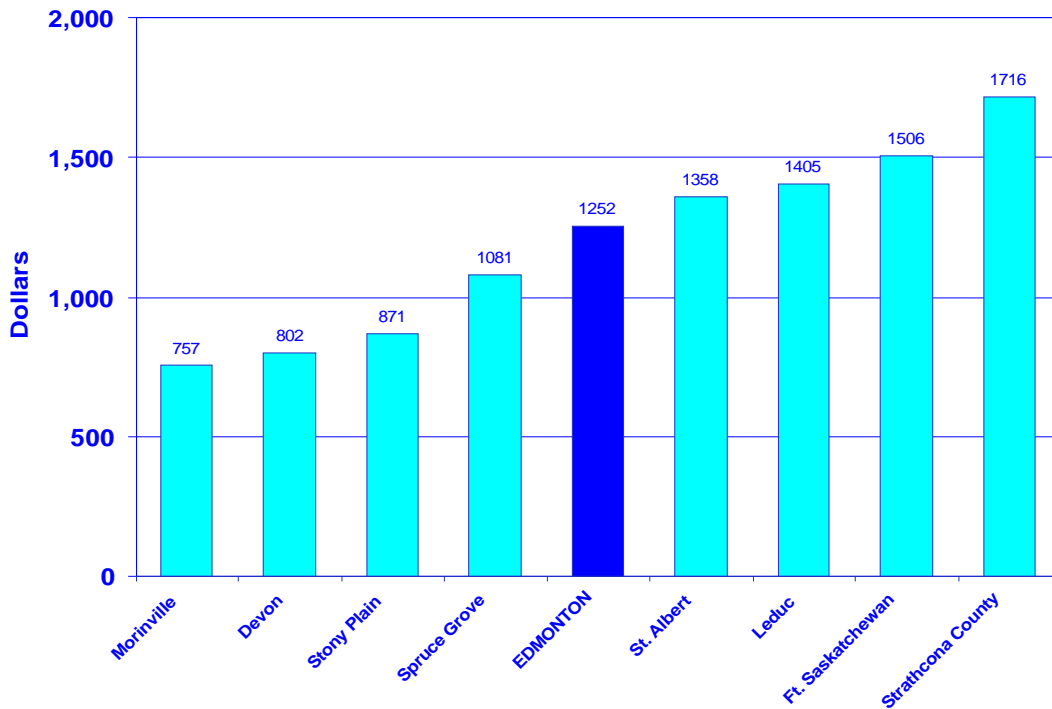
Chart 10: Total Property Tax Levy Per Person in 2007 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. December 2007
Note: Total property tax levy includes municipal and school taxes.

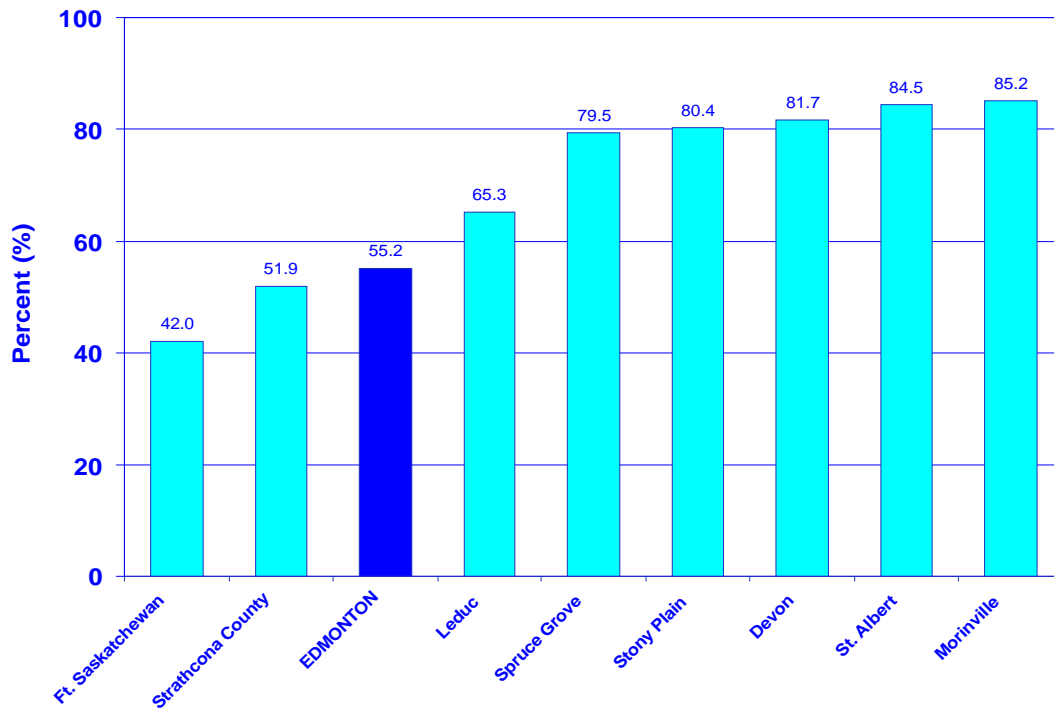
2007 Residential Property Taxes and Utility Charges Survey

Chart 10A: Total Property and Business Tax Levy Per Person in 2007 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. December 2007
Note: Total property tax levy includes municipal and school taxes.

Chart 10B: Residential Property Tax as Percent of Total Tax Levy in 2007 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. December 2007
Note: Total tax levy includes property taxes for all properties, and business tax, machinery and equipment tax and others.

2007 Residential Property Taxes and Utility Charges Survey

Table 10
Total Property and Business Tax Levy Per Person in 2007
(Edmonton Capital Region)

City	Population [1]	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		(thousands of dollars)			(dollars)		(dollars)	
EDMONTON	760,000	846,700	105,029	951,729	1,114	5	1,252	5
St. Albert	57,846	78,529	0	78,529	1,358	6	1,358	6
Leduc	17,500	24,596	0	24,596	1,405	7	1,405	7
Ft. Saskatchewan(2)	16,146	24,313	0	24,313	1,506	8	1,506	8
Devon	6,500	5,212	0	5,212	802	2	802	2
Stony Plain	12,363	10,772	0	10,772	871	3	871	3
Spruce Grove	19,496	21,069	0	21,069	1,081	4	1,081	4
Morinville	7,500	5,677	0	5,677	757	1	757	1
Strathcona County(2)	82,511	141,609	0	141,609	1,716	9	1,716	9
Average	108,874	128,720	11,670	140,390	1,179	-	1,194	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch,
November 2007.

Notes:

(1) Actual or estimated population for 2007.

(2) Property tax levy includes machinery & equipment levy, and linear assessment.

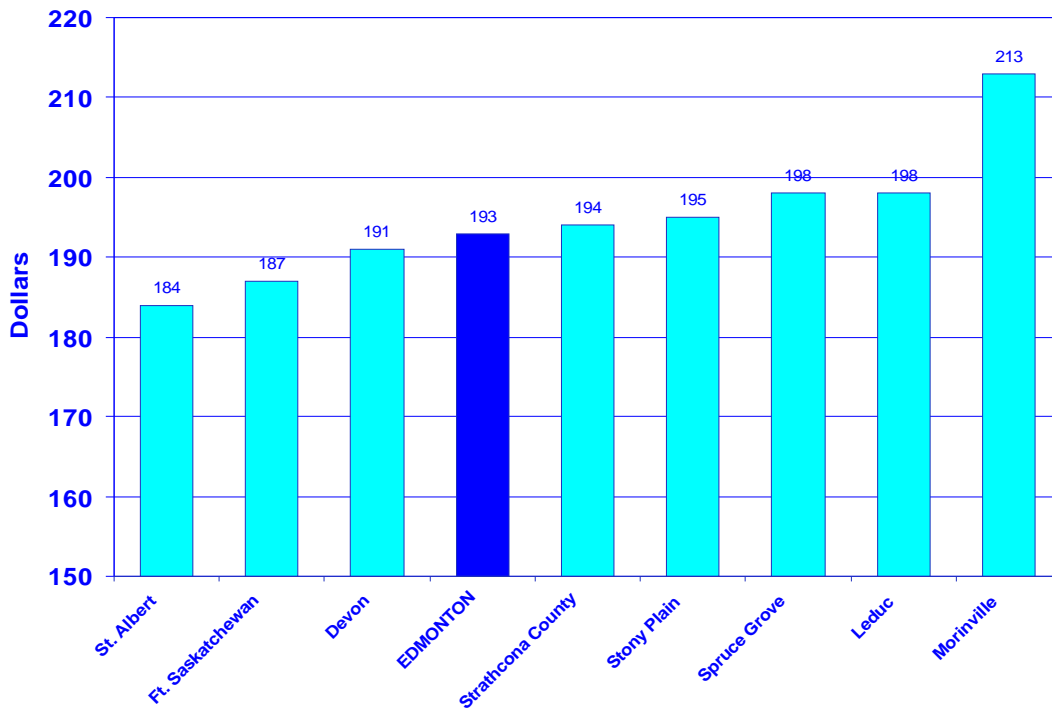
2007 Residential Property Taxes and Utility Charges Survey

Table 10A Total Property and Business Tax Levy in 2007 (Edmonton Capital Region) (thousands of dollars)							
City	Property Tax			Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	Non-Residential*	Total				
EDMONTON	525,646	321,054	846,700	105,029	951,729	55.2	3
St. Albert	66,347	12,182	78,529	-	78,529	84.5	8
Leduc	16,061	8,535	24,596	-	24,596	65.3	4
Ft. Saskatchewan	10,217	14,096	24,313	-	24,313	42.0	1
Devon	4,257	955	5,212	-	5,212	81.7	7
Stony Plain	8,666	2,106	10,772	-	10,772	80.4	6
Spruce Grove	16,746	4,323	21,069	-	21,069	79.5	5
Morinville	4,839	838	5,677	-	5,677	85.2	9
Strathcona County	73,451	68,158	141,609	-	141,609	51.9	2
Average	80,692	48,027	128,720	11,670	140,390	57.5	-
Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, November 2007.							
Note: * Non-residential property tax levy includes machinery & equipment levy, and/or linear assessment, except Devon.							

2007 Residential Property Taxes and Utility Charges Survey

Table 10B Total Property Tax Levy By Purposes in 2007 (Edmonton Capital Region) (thousands of dollars)						
City	Residential Property			Non-residential Property (2)		
	Municipal Tax (1)	School Tax	Total	Municipal Tax (1)	School Tax	Total
EDMONTON	267,854	170,712	438,566	186,637	79,693	266,330
St. Albert	48,171	18,176	66,347	8,924	3,258	12,182
Leduc	11,765	4,296	16,061	6,588	1,947	8,535
Fort Saskatchewan	6,505	3,712	10,217	11,702	2,394	14,096
Devon	2,834	1,423	4,257	557	398	955
Stony Plain	5,720	2,946	8,666	1,403	703	2,106
Spruce Grove	11,898	4,848	16,746	2,871	1,452	4,323
Morinville	3,478	1,361	4,839	525	313	838
Strathcona County	45,443	28,008	73,451	58,395	9,763	68,158
Average	44,852	26,165	71,017	30,845	11,102	41,947
Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, November 2007.						
Note: (1) Includes municipal, regional and other levies.						
(2) Non-residential property tax levy includes machinery & equipment levy, and/or linear assessment.						

**Chart 11: Total Monthly Utility Charges
for Single Detached Houses in 2007 -
Edmonton Region**



Prepared by: City of Edmonton, Planning and Development Department. December 2007
Note: Figures include charges for telephone, power, water, sewer, land drainage, and garbage collection.

2007 Residential Property Taxes and Utility Charges Survey

Table 11
Average Monthly Utility Charges for a Single-Family House
(Edmonton Capital Region)
(as of September 2007)
(dollars)

	Telephone [1]	Power [2]	Water [3]	Sewer [3]	Garbage	Land Drainage	Total	Rank
EDMONTON	23.34	97.71	31.37	22.06	14.05	4.91	193.44	4
St. Albert	23.34	100.69	24.78	22.06	7.00	6.05	183.92	1
Leduc	29.36	104.52	25.88	21.61	12.00	5.00	198.37	8
Ft. Saskatchewan	29.36	100.38	25.39	17.36	14.56	0	187.05	2
Devon	29.36	100.34	25.05	27.04	9.45	0	191.24	3
Stony Plain	29.36	101.22	24.25	23.19	17.40	0	195.42	6
Spruce Grove	29.36	103.98	42.25 [4]	0	21.95	0	197.54	7
Morinville	30.54	105.41	32.95	30.50	13.47	0	212.87	9
Strathcona County	29.36	100.18	28.54	17.83	11.25	7.00	194.16	5
Average	28.15	101.60	28.94	20.18	13.46	2.55	194.89	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2007.

Sources: EPCOR, TELUS and City of Edmonton Asset Management & Public Works Department.

Notes: (1) For a touch-tone phone; includes an \$0.11 surcharge for Message Relay Service and toll-free calling to adjacent communities.

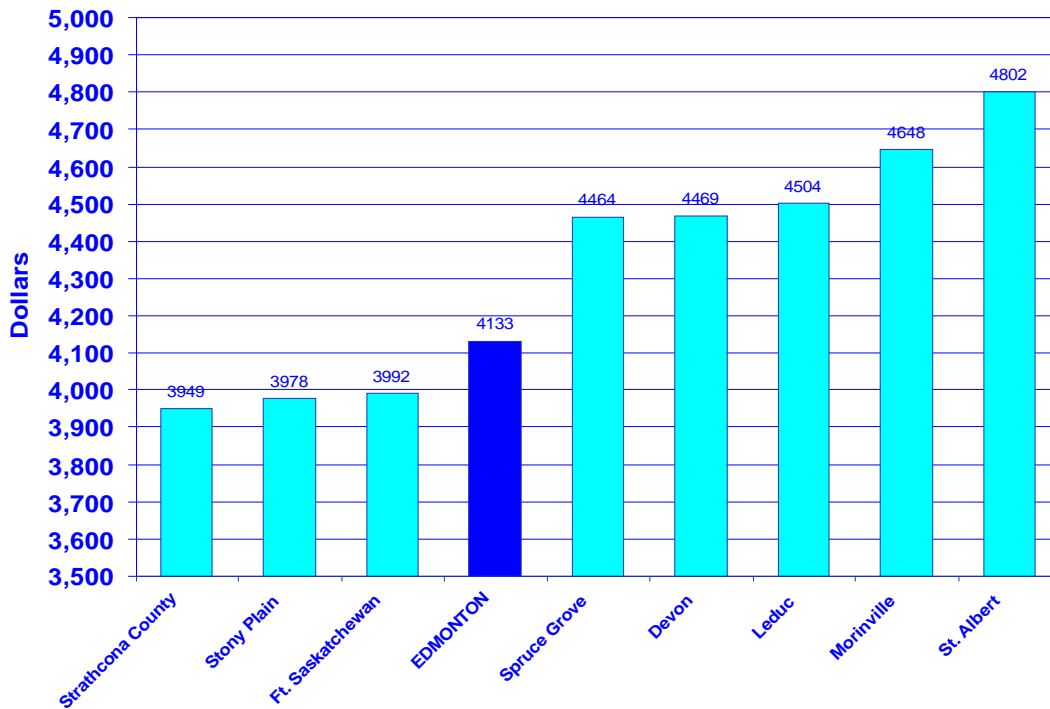
(2) Based on 600 KWH/month power consumption; Rates shown include Balancing Pool Credit, exclude GST.

(3) Based on 19 cubic meter/month water consumption for water charge and 18.5 cubic meter/month sewer charge.

(4) Includes water and sewer charges.

2007 Residential Property Taxes and Utility Charges Survey

Chart 12: Total Property Tax and Utility Charges for a Single Detached House in 2007 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

(1) Total property tax includes municipal and school taxes.

(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2007 Residential Property Taxes and Utility Charges Survey

Table 12
Total Property Tax and Utility Charges
for a Single-Family House in 2007
(Edmonton Capital Region)
(dollars)

	Total (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	1,812	2,321	4,133	4
St. Albert	2,595	2,207	4,802	9
Leduc	2,124	2,380	4,504	7
Ft. Saskatchewan	1,747	2,245	3,992	3
Devon	2,174	2,295	4,469	6
Stony Plain	1,633	2,345	3,978	2
Spruce Grove	2,094	2,370	4,464	5
Morinville	2,094	2,554	4,648	8
Strathcona County	1,619	2,330	3,949	1
Average	1,988	2,339	4,327	-

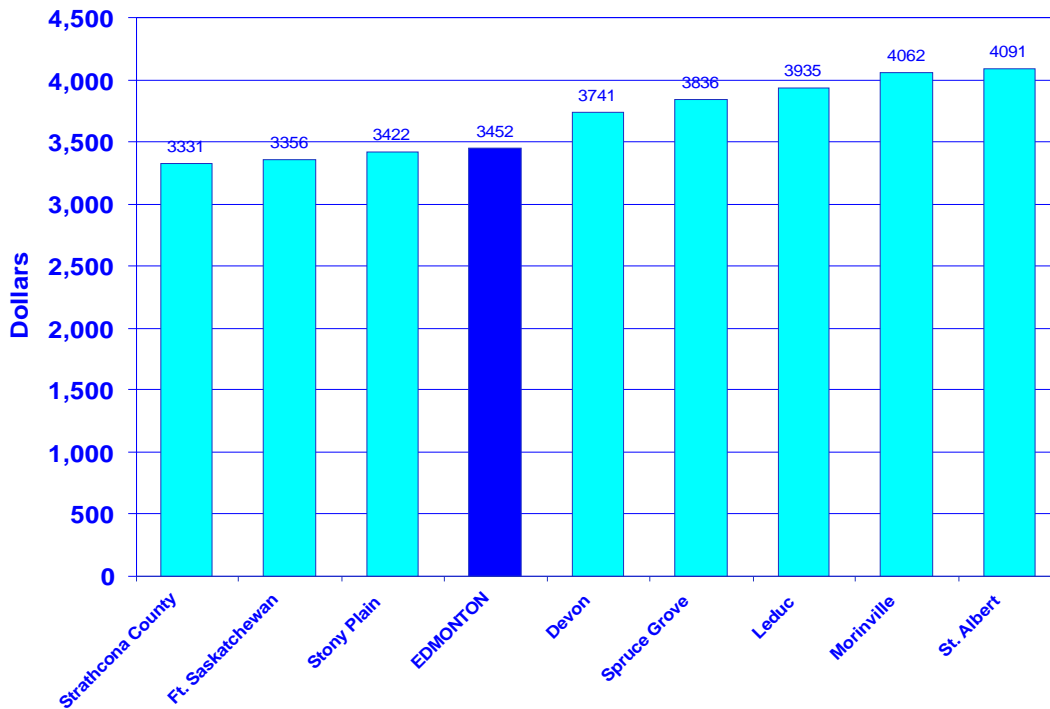
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2007.

Notes: (1) Property tax shown includes municipal and school taxes.

(2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection.

Utility charges also include surcharges for water mains and sewer upgrading where applicable.

Chart 13: Combined Municipal Property Tax and Utility Charges for a Single Detached House in 2007 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

(1) Property tax figures exclude school taxes.

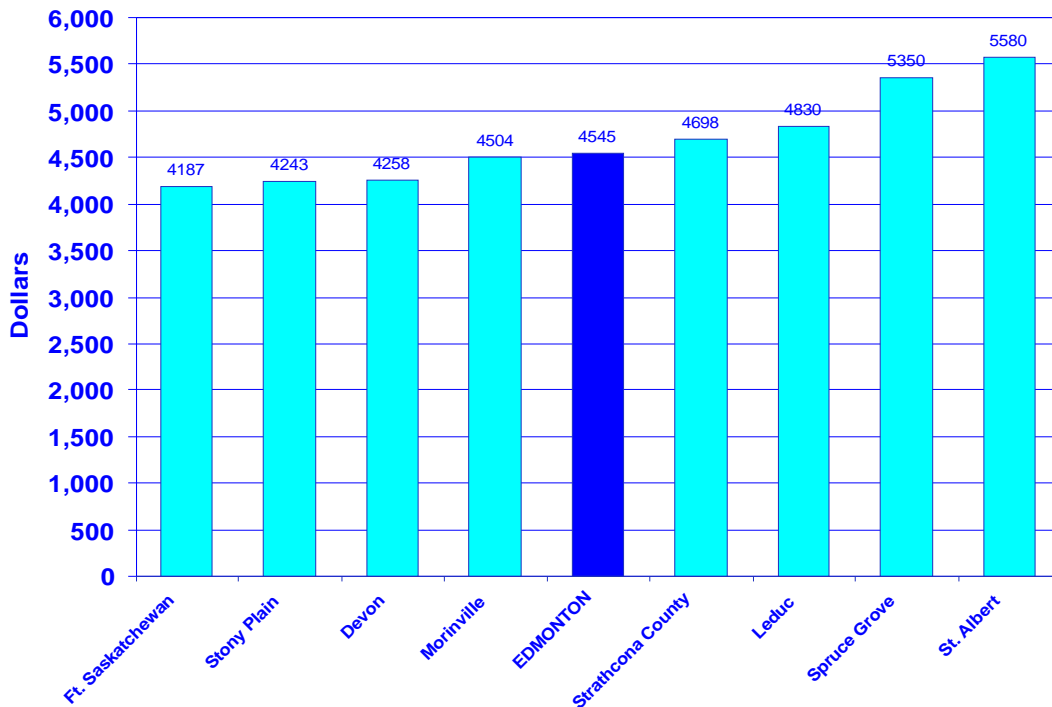
(2) The sample house is defined as a 25-30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2007 Residential Property Taxes and Utility Charges Survey

Table 13
Municipal Property Tax and Utility Charges
for a Single-Family House in 2007
(Edmonton Capital Region)
(dollars)

	Municipal (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	1,131	2,321	3,452	4
St. Albert	1,884	2,207	4,091	9
Leduc	1,555	2,380	3,935	7
Ft. Saskatchewan	1,111	2,245	3,356	2
Devon	1,446	2,295	3,741	5
Stony Plain	1,077	2,345	3,422	3
Spruce Grove	1,466	2,370	3,836	6
Morinville	1,508	2,554	4,062	8
Strathcona County	1,001	2,330	3,331	1
Average	1,353	2,339	3,692	-
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services, Branch, November 2007. Notes: (1) Property tax shown excludes school taxes. (2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.				

Chart 14: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2007 - Edmonton Region



Prepared by: City of Edmonton, Planning and Development Department. December 2007

Notes:

- (1) Average property tax is the average property tax levy for all single detached houses in the city.
- (2) Utility charges include telephones, power, water, sewer and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

2007 Residential Property Taxes and Utility Charges Survey

Table 14
Average Property Tax and Utility Charges
for Single-Detached Houses in 2007
(Edmonton Capital Region)
(dollars)

	Average (1) Property Tax	Utility (2) Charges	Total	Rank
EDMONTON	2,224	2,321	4,545	5
St. Albert	3,373	2,207	5,580	9
Leduc	2,450	2,380	4,830	7
Ft. Saskatchewan	1,942	2,245	4,187	1
Devon	1,963	2,295	4,258	3
Stony Plain	1,898	2,345	4,243	2
Spruce Grove	2,980	2,370	5,350	8
Morinville	1,950	2,554	4,504	4
Strathcona County	2,368	2,330	4,698	6
Average	2,350	2,339	4,688	-

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, November 2007.

Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city.

(2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection.

Utility charges also include surcharges for water mains and sewer upgrading where applicable.