







Residential Property Taxes and Utility Charges Survey



Introduction

This year's survey of participating Canadian municipalities contains information on the 2018 taxation year. Participating Canadian municipalities responded to the survey via e-mail. This publication includes all survey responses.

Some participating municipalities chose not to answer some questions, and in some instances, we have had to supplement information from public sources like the Alberta 2018 Education Property Tax Requisitions. As such, there may be different numbers of participants for each table and graph contained in this report.

If you wish to have your municipality included in next year's survey, you can send an email with your municipality's primary contact information to Clyde Pawluk, **clyde.pawluk@calgary.ca**.

Methodology

A preliminary survey was sent out in the spring. Responses came in over the subsequent months, and we have made efforts to confirm numbers with survey participants. Audited financial statements, annual budgets and property tax bylaws provided missing information in some cases. This year most municipalities answered the electricity question, and we did not have to obtain rate information from electric utilities serving Canadian municipalities.

Utility numbers were collected or calculated under these assumptions:

- per a "typical" month consisting of 30.4 days:
 - 600 kW/h usage of electricity,
 - 19 cubic meters of water usage, and
 - 17.5 cubic meters of wastewater disposal.

- Other charges on a per-residential-dwelling basis:
 - recycling fees,
 - garbage disposal, and
 - other

The definition of a "representative bungalow" used in this survey is:

- 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,
- a finished full basement,
- on a 6,000 square-foot lot located in an average neighbourhood of the city.

The definition of a "representative two-storey" used in this survey is:

- A 2-storey,
- 3-bedroom,
- 2-bathroom,
- single-family house with double attached garage or car port,
- with an average 1,500 square feet of above grade living space (including only those houses with 1,100 to 1,900 square feet into the calculations),
- located in an average neighbourhood.

The practice in Vancouver is to have a semi-finished crawl space instead of a basement, so there are no "representative single-family houses" in Vancouver. In keeping with their prior participation in this survey, Vancouver provided average taxation information across all single-family homes instead.

Executive Summary

Calgary's municipal property tax is below the average for large Canadian cities that responded to the survey. In 2018, Calgary ranked #1 and #7 for a representative Two-Storey and Bungalow home respectively.

When we add the average annual residential utility and other charges to the municipal property taxes, Calgary ranked #3 and #8 for a representative Two-Storey and Bungalow home respectively.

			Calgary Region	Selected Canadian Cities	
	Residential Property Taxes and U	Calgary Rank (out of # of municipalities Reporting)	Calgary Rank (out of # of Cities Reporting)	Reference Pages	
Λ	Municipal Property Tax	Bungalow	4th / 5	7th / 13	6
Α	municipal Property Tax	Two-Storey	2nd / 5	1st /11	7
В	Net Property Tax (Total Property Tax Less Homeowner	Bungalow	5th / 5	8th / 13	8
Б	Grants)	Two-Storey	2nd / 5	2nd/11	9
	Total Property Tax (Average and	Average	4th / 5	9th / 14	12
С	Median)	Median	3rd / 5	4th /10	13
D	Total Property and Business Tax		1st / 5	1 st / 14	15
-	Downstead Downstead Town Down Downstead	Property Tax	5th / 7	9th / 14	17
E	Property and Business Tax Per Person	Property and Business Tax	5th / 7	11th / 14	18
F	Proportion of Property Tax Load Paid	Lowest Share for Residential Properties	2nd / 7	2nd/ 14	20
G	Monthly Average Utility Charges		4th / 5	11th / 14	21
	Combined Municipal Property Tax	Bungalow	5th / 5	8th / 13	23
Н	and Utility Charges	Two-Storey	3rd / 5	3rd / 11	24
	Combined Net Property Tax and	Bungalow	5th / 5	9th / 13	27
1	Utility Charges	Two-Storey	3rd / 5	4th / 11	28
J	Combined Total Property Tax and Utility Charges	Average	4th / 5	6th / 12	30
К	Non-residential Taxes per \$1,000 of Assessed Value		7th / 7	3rd / 7	32

2018 Residential Property Taxes and Utility Charges Survey

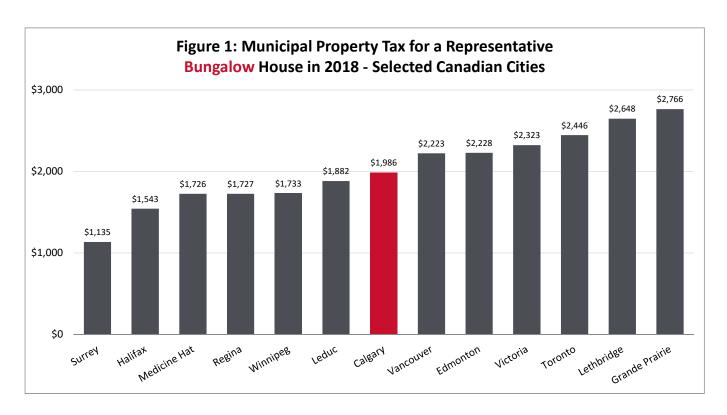
List of Figures and Tables

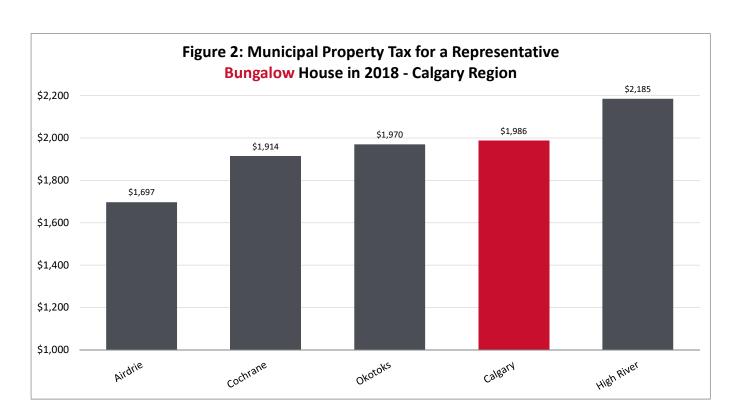
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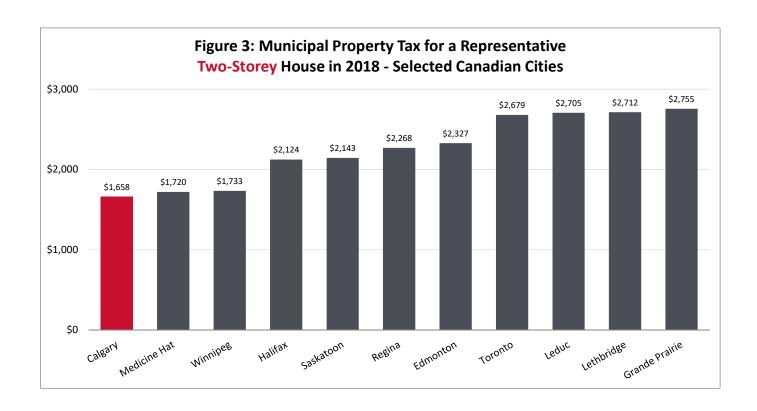
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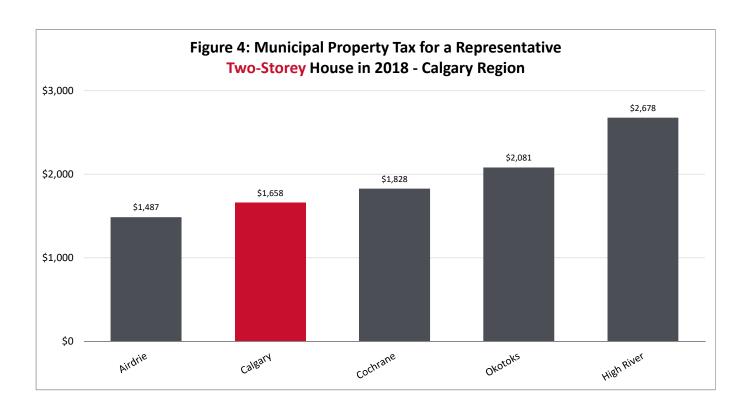
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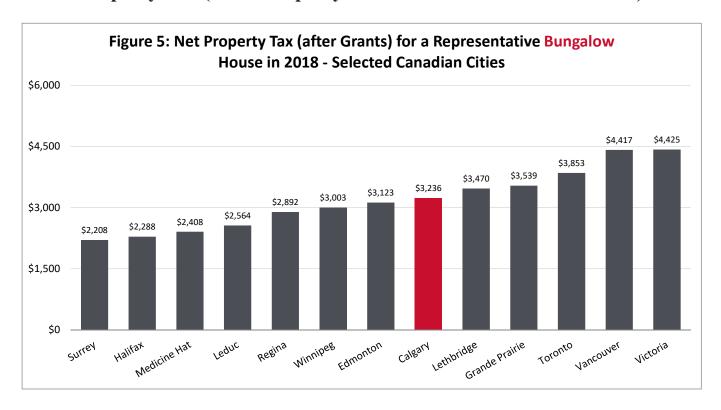


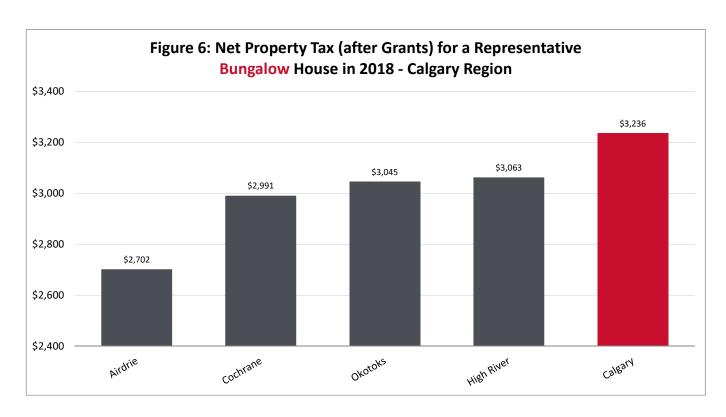


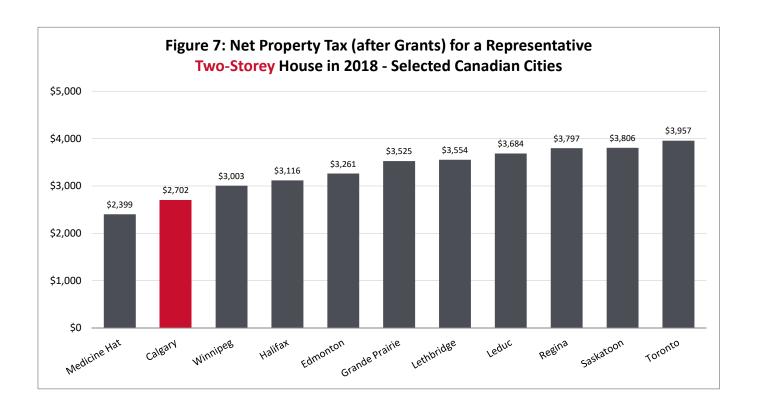




B. Net Property Tax (Total Property Tax less Grants to Homeowners)







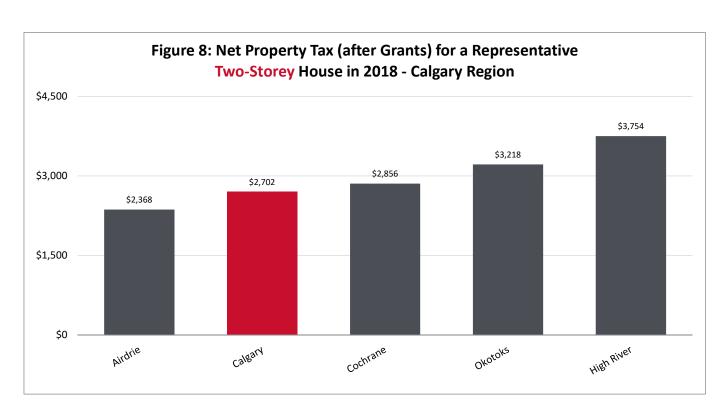


Table 1
Comparative Property Tax Levy on a Representative Bungalow House in 2018
(Selected Canadian Cities)

(dollars)

City				Net Property	Rank
J				Tax Levy	
	Municipal	School	Other	(After Grants)	
Grande Prairie	2,766	760	13	3,539	10
Halifax	1,543	661	84	2,288	2
Leduc	1,882	673	9	2,564	4
Lethbridge	2,648	779	43	3,470	9
Medicine Hat	1,726	655	27	2,408	3
Regina	1,727	1,005	160	2,892	5
Saskatoon	N/A	N/A	N/A	N/A	N/A
Surrey	1,135	996	77	2,208	1
Victoria	2,323	1,627	474	4,425	13
Winnipeg	1,733	1,270	0	3,003	6
Vancouver	2,223	1,657	536	4,417	12
Edmonton	2,228	895	0	3,123	7
Calgary	1,986	1,250	0	3,236	8
Toronto	2,446	1,407	0	3,853	11
Average	2,028*	1,049*	158*	3,187*	-

Note: Cities in the tables are in alphabetical order for municipalities with population less than or equal to 900,000. For the six larger municipalities, they are in this order: VECTOM – Vancouver, Edmonton, Calgary, Toronto, Ottawa, and Montreal.

Table 2
Comparative Property Tax Levy on a Representative Bungalow House in 2018
(Calgary Region)
(dollars)

Calgary					
Calgary Region				Net Property Tax Levy	Rank
	Municipal	School	Other	(After Grants)	
Airdrie	1,697	990	15	2,702	1
Cochrane	1,914	1,060	17	2,991	2
High River	2,185	841	37	3,063	4
Okotoks	1,970	965	110	3,045	3
Rocky View County	N/A	N/A	N/A	N/A	N/A
Wheatland County	N/A	N/A	N/A	N/A	N/A
Calgary	1,986	1,250	0	3,236	5
Average	1,950*	1,021*	36 *	3,007*	-

^{*} Average of those reporting

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Table 3
Comparative Property Tax Levy on a Representative Two-Storey House in 2018
(Selected Canadian Cities)
(dollars)

City				Net Property	Rank
City				Tax Levy	Kank
	Municipal	School	Other	(After Grants)	
Grande Prairie	2,755	757	13	3,525	6
Halifax	2,124	880	112	3,116	4
Leduc	2,705	967	12	3,684	8
Lethbridge	2,712	798	44	3,554	7
Medicine Hat	1,720	652	27	2,399	1
Regina	2,268	1,319	210	3,797	9
Saskatoon	2,143	1,449	214	3,806	10
Surrey	N/A	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A	N/A
Winnipeg	1,733	1,270	0	3,003	3
Vancouver	N/A	N/A	N/A	N/A	N/A
Edmonton	2,327	934	0	3,261	5
Calgary	1,658	1,044	0	2,702	2
Toronto	2,679	1,278	0	3,957	11
Average	2,257*	1,032*	90 *	3,346 *	-

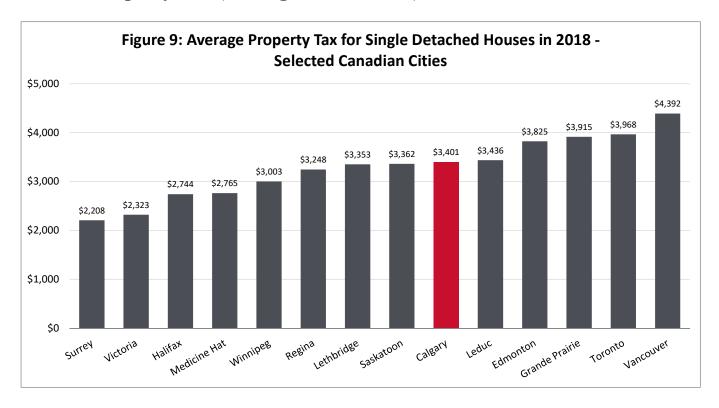
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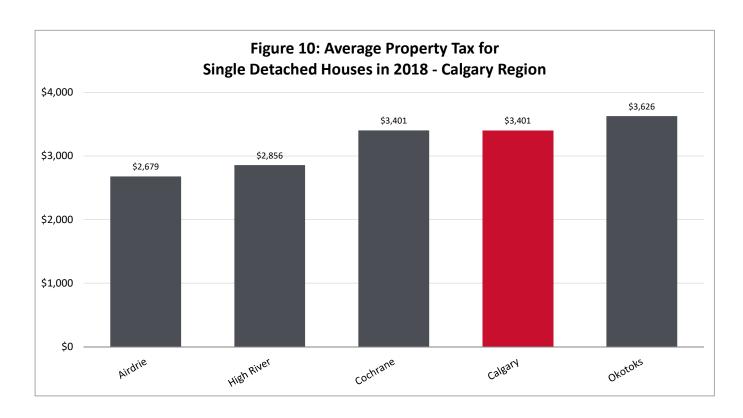
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(Calgary Region)
(dollars)

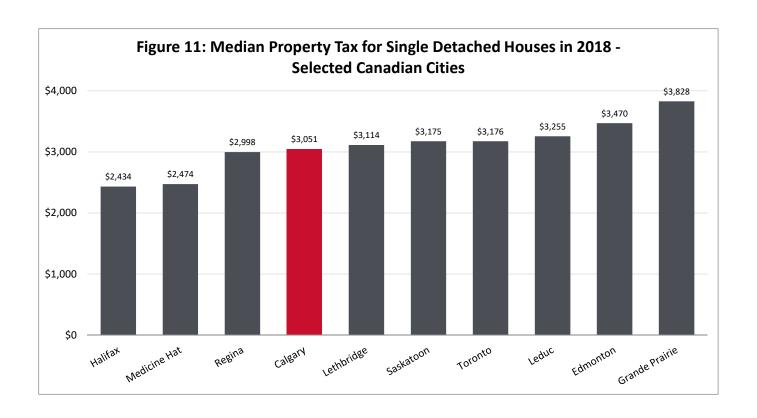
Calgary					
Calgary Region				Net Property	Rank
	_			Tax Levy	
	Municipal	School	Other	(After Grants)	
Airdrie	1,487	868	13	2,368	1
Cochrane	1,828	1,012	16	2,856	3
High River	2,678	1,030	46	3,754	5
Okotoks	2,081	1,020	117	3,218	4
Rocky View County	N/A	N/A	N/A	N/A	N/A
Wheatland County	N/A	N/A	N/A	N/A	N/A
Calgary	1,658	1,044	0	2,702	2
Average	1,946 *	995 *	48 *	2,980 *	-

^{*} Average of those reporting

C. Total Property Tax (Average and Median)







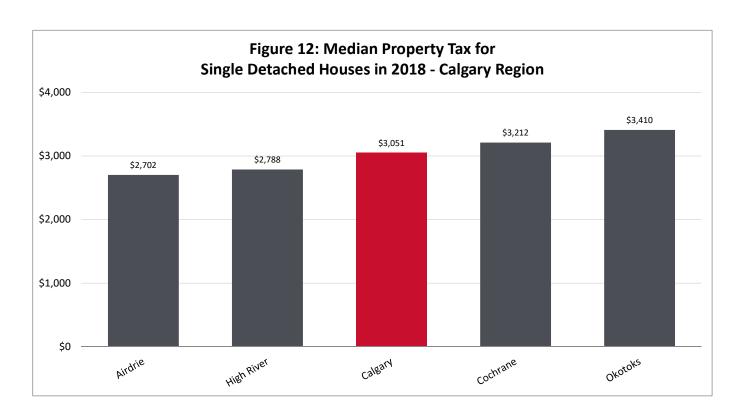


Table 5
Average Property Tax and Median Property Tax for Single Detached Houses in 2018
(Selected Canadian Cities)
(dollars)

	Averag	де Тах	Median Tax		
City					
	Tax Levy	Rank	Tax Levy	Rank	
Grande Prairie	3,915	12	3,828	10	
Halifax	2,744	3	2,434	1	
Leduc	3,436	10	3,255	8	
Lethbridge	3,353	7	3,114	5	
Medicine Hat	2,765	4	2,474	2	
Regina	3,248	6	2,998	3	
Saskatoon	3,362	8	3,175	6	
Surrey	2,208	1	N/A	N/A	
Victoria	2,323	2	N/A	N/A	
Winnipeg	3,003	5	N/A	N/A	
Vancouver	4,392	14	N/A	N/A	
Edmonton	3,825	11	3,470	9	
Calgary	3,401	9	3,051	4	
Toronto	3,968	13	3,176	7	
Average	3,282	-	3,098 *	-	

^{*} Average of those reporting

Table 6
Average Property Tax and Median Property Tax for Single Detached Houses in 2018
(Calgary Region)
(dollars)

Colgony	Averag	де Тах	Median Tax		
Calgary Region				_	
	Tax Levy	Rank	Tax Levy	Rank	
Airdrie	2,679	1	2,702	1	
Cochrane	3,401	3	3,212	4	
High River	2,856	2	2,788	2	
Okotoks	3,626	5	3,410	5	
Rocky View County	N/A	N/A	N/A	N/A	
Wheatland County	N/A	N/A N/A		N/A	
Calgary	3,401	3	3,051	3	
Average	3,193*	-	3,033 *	•	

^{*} Average of those reporting

D. Total Property and Business Tax

Table 7
Total Property and Business Tax Levy in 2018
(Selected Canadian Cities)

(Thousands of dollars) Farm included in Residential Property Tax, Not including "other taxes"

	Property Tax						
City		Non-		Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	residential	Total				
Grande Prairie	82,569	63,101	145,670	0	145,670	56.7	6
Halifax	441,279	261,792	703,071	0	703,071	62.8	8
Leduc	38,043	25,789	63,832	0	63,832	59.6	7
Lethbridge	109,372	64,409	173,781	198	173,979	62.9	10
Medicine Hat	64,008	33,400	97,408	0	97,408	65.7	12
Regina	240,996	141,411	382,408	0	382,408	63.0	11
Saskatoon	266,602	126,585	393,187	0	393,187	67.8	14
Surrey	423,646	216,496	640,142	0	640,142	66.2	13
Victoria	112,937	107,291	220,227	0	220,227	51.3	2
Winnipeg	839,025	437,385	1,276,410	59,959	1,336,369	62.8	9
Vancouver	814,982	742,540	1,557,522	0	1,557,522	52.3	3
Edmonton	1,083,126	956,336	2,039,462	0	2,039,462	53.1	4
Calgary	1,367,526	1,268,427	2,635,953	48,700	2,684,653	50.9	1
Toronto	3,599,019	2,861,689	6,460,708	0	6,460,708	55.7	5
Average	677,366	521,904	1,199,270	36,286*	1,207,046	59.3	-

^{*} Average of those reporting

Table 8
Total Property and Business Tax Levy in 2018
(Calgary Region)

(Thousands of dollars) Farm included in Residential Property Tax, Not including "other taxes"

Calgary Region		Non-		Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	residential	Total				
Airdrie	62,216	21,089	83,305	0	83,305	74.7	4
Cochrane	34,046	5,954	40,000	0	40,000	85.1	7
High River	15,162	4,118	19,280	0	19,280	78.6	5
Okotoks	34,701	6,620	41,321	0	41,321	84.0	6
Rocky View County	65,418	29,049	94,467	0	94,467	69.2	3
Wheatland County	10,169	31,338	41,508	0	41,508	24.5	1
Calgary	1,367,526	1,268,427	2,635,953	48,700	2,684,653	50.9	2
Average	227,034	195,228	422,262	48,700 *	429,219	66.7	-

^{*} Average of those reporting

Table 9
Total Property Tax Levy By Purposes in 2018
(Selected Canadian Cities)
(Thousands of dollars) Not including Farm taxes

		Residentia	l Property		Non-residential Property			
City								
	Municipal	School	Other	Total	Municipal	School	Other	Total
Grande Prairie	64,648	17,845	311	82,803	51,173	11,928	146	63,247
Halifax	300,610	140,669	0	441,279	229,152	32,640	2,267	264,059
Leduc	28,020	10,023	127	38,170	17,583	8,206	66	25,855
Lethbridge	84,488	24,857	8,161	117,505	54,680	9,729	8,347	72 <i>,</i> 757
Medicine Hat	46,486	17,450	715	64,651	27,603	5,797	175	33,575
Regina	152,211	88,525	14,099	254,835	83,687	57,725	7,980	149,391
Saskatoon	158,995	107,531	15,882	282,408	70,394	56,191	7,032	133,616
Surrey	217,689	190,941	14,754	423,383	101,597	112,072	2,828	216,496
Victoria	71,320	41,616	0	112,937	68,381	38,910	2,480	109,771
Winnipeg	405,343	431,796	0	837,139	170,413	266,972	0	437,385
Vancouver	410,832	404,149	0	814,981	422,582	319,958	0	742,540
Edmonton	771,914	310,847	124,763	1,207,524	786,334	170,002	0	956,336
Calgary	839,487	528,039	0	1,367,526	1,003,009	265,418	0	1,268,427
Toronto	2,710,688	888,296	0	3,598,984	1,535,207	1,326,482	0	2,861,689
Average	447,338	228,756	22,351*	688,866	330,128	191,574	3,480 *	523,939

^{*} Average of those reporting

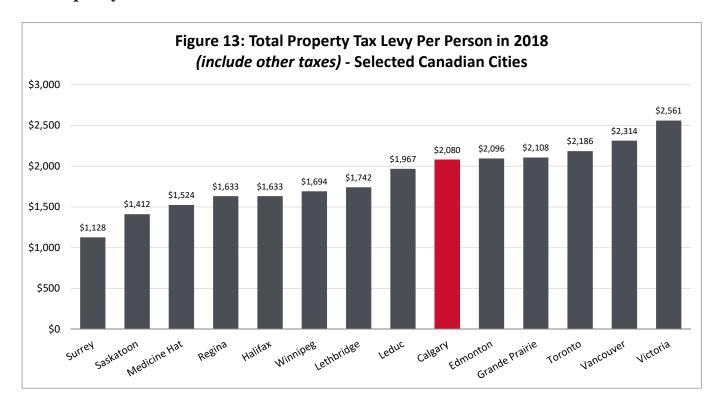
Table 10
Total Property Tax Levy By Purposes in 2018 (not including "Farm")
(Calgary Region)

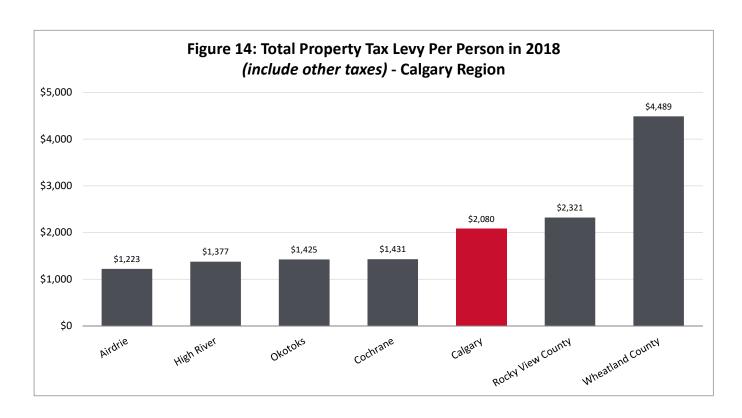
(Thousands of dollars) Not including Farm taxes

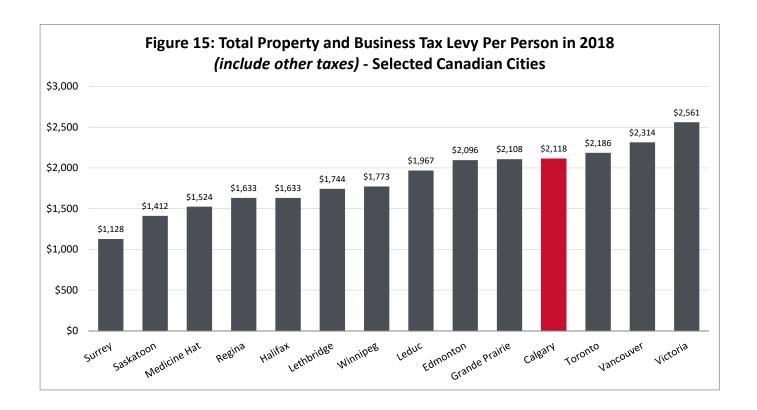
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Calgary	Residential Property				Non-residential Property			
Region								
	Municipal	School	Other	Total	Municipal	School	Other	Total
Airdrie	39,159	23,044	0	62,202	14,813	6,275	0	21,089
Cochrane	21,876	12,170	216	34,262	3,810	2,144	0	5,954
High River	10,947	4,235	194	15,376	2,852	1,266	50	4,168
Okotoks	23,602	11,099	1,453	36,154	3,964	2,656	0	6,620
Rocky View County	31,864	32,692	0	64,557	13,577	15,472	0	29,049
Wheatland County	4,218	3,433	0	7,650	17,655	6,998	6,685	31,338
Calgary	839,487	528,039	0	1,367,526	1,003,009	265,418	0	1,268,427
Average	138,736	87,816	621*	226,818	151,383	42,890	3,368 *	195,235

^{*} Average of those reporting

E. Property and Business Tax Per Person







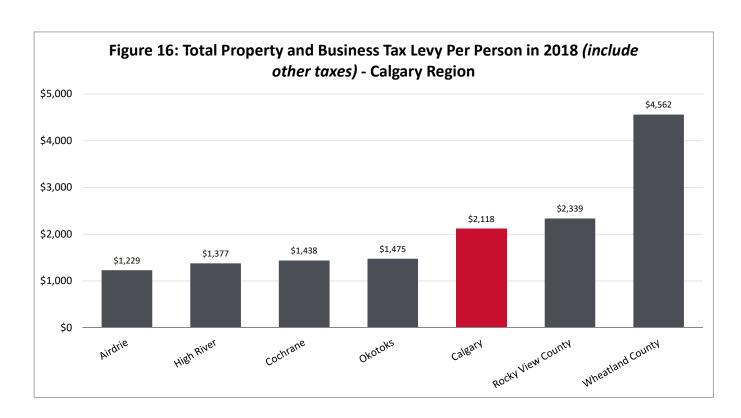


Table 11
Total Property and Business Tax Levy Per Person in 2018
(Selected Canadian Cities)

(include other taxes)

		T	otal Tax Le	vy	Tota	l Tax Le	vy Per Perso	n
City	Population							
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		(tho	usands of do	llars)	(dollars)		(dollars)	
Grande Prairie	69,088	145,670	0	145,670	2,108	11	2,108	10
Halifax	430,510	703,071	0	703,071	1,633	5	1,633	5
Leduc	32,448	63,832	0	63,832	1,967	8	1,967	8
Lethbridge	99,769	173,781	198	173,979	1,742	7	1,744	6
Medicine Hat	63,912	97,408	0	97,408	1,524	3	1,524	3
Regina	234,177	382,408	0	382,408	1,633	4	1,633	4
Saskatoon	278,500	393,187	0	393,187	1,412	2	1,412	2
Surrey	567,690	640,142	0	640,142	1,128	1	1,128	1
Victoria	86,000	220,227	0	220,227	2,561	14	2,561	14
Winnipeg	753,700	1,276,410	59,959	1,336,369	1,694	6	1,773	7
Vancouver	672,963	1,557,522	0	1,557,522	2,314	13	2,314	13
Edmonton	973,100	2,039,462	0	2,039,462	2,096	10	2,096	9
Calgary	1,267,344	2,635,953	48,700	2,684,653	2,080	9	2,118	11
Toronto	2,956,024	6,460,708	0	6,460,708	2,186	12	2,186	12
Average	606,088	1,199,270	36,286*	1,207,046	1,863	-	1,871	-

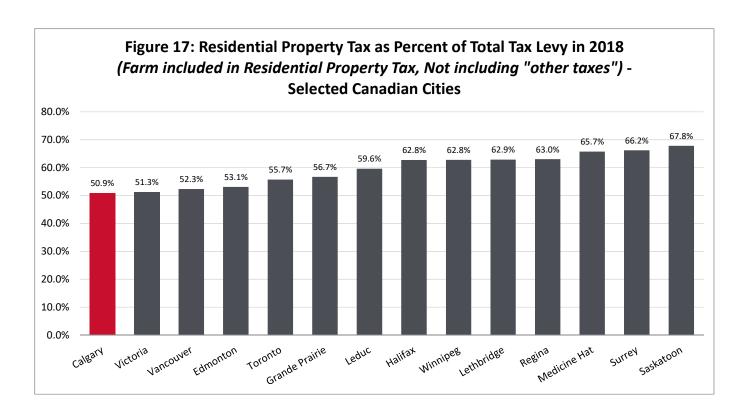
^{*} Average of those reporting

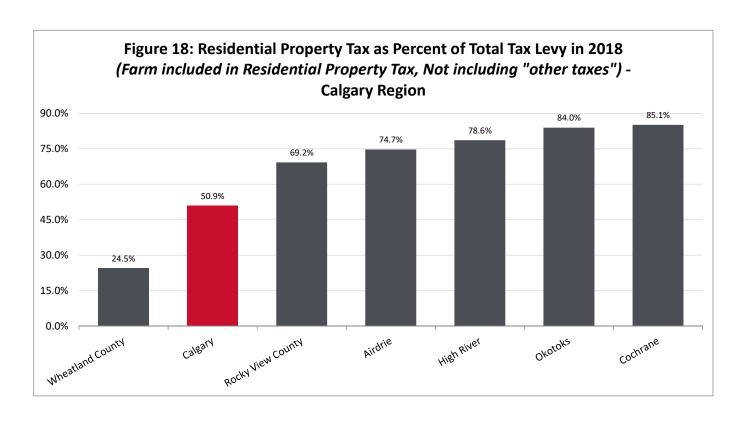
Table 12
Total Property and Business Tax Levy Per Person in 2018
(Calgary Region)

Calgary			Total Ta	x Levy		Total Tax Levy Per Person			
Region	Population	Property	Business	Other	Total Levy	Property	Rank	Total Levy	Rank
		(thousands of dolllars)			(dollars)		(dollars)		
Airdrie	68,091	83,305	0	405	83,710	1,223	1	1,229	1
Cochrane	27,960	40,000	0	216	40,216	1,431	4	1,438	3
High River	14,000	19,283	0	0	19,283	1,377	2	1,377	2
Okotoks	29,002	41,321	0	1,453	42,774	1,425	3	1,475	4
Rocky View County	40,705	94,467	0	726.14	95,193	2,321	6	2,339	6
Wheatland County	9,247	41,508	0	680.89	42,189	4,489	7	4,562	7
Calgary	1,267,344	2,635,953	48,700	0	2,684,653	2,080	5	2,118	5
Average	208,050	422,262	48,700*	696 *	429,717	2,049	-	2,077	-

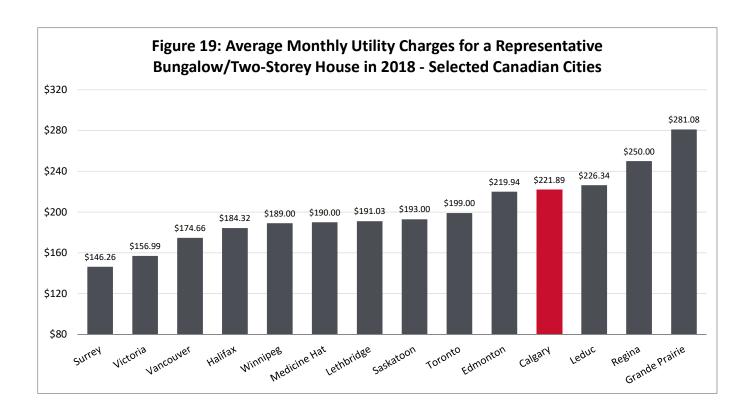
^{*} Average of those reporting

F. Proportion of Property Tax Load Paid by Residential Properties





G. Average Monthly Utility Charges



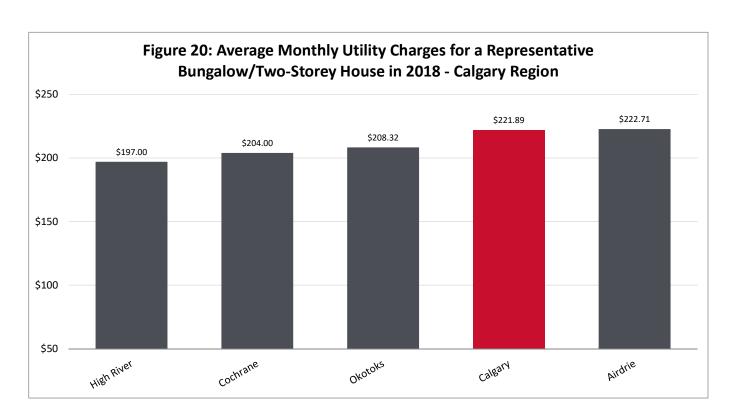


Table 13
Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2018 (Selected Canadian Cities)
(dollars)

City	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Grande Prairie	154.09	44.61	50.72	21.48	0.00	10.18	281.08	14
Halifax	102.82	31.54	44.68	0.00	5.28	0.00	184.32	4
Leduc	109.60	53.54	35.70	22.50	5.00	0.00	226.34	12
Lethbridge	113.40	33.60	25.32	15.12	0.00	3.59	191.03	7
Medicine Hat	80.00	46.00	42.00	16.00	0.00	6.00	190.00	6
Regina	121.00	61.00	44.00	8.00	16.00	0.00	250.00	13
Saskatoon	119.00	34.00	25.00	0.00	4.00	11.00	193.00	8
Surrey	58.99	25.58	18.95	23.92	18.83	0.00	146.26	1
Victoria	58.99	25.00	35.00	18.00	10.00	10.00	156.99	2
Winnipeg	60.00	43.00	58.00	0.00	0.00	28.00	189.00	5
Vancouver	58.99	54.42	35.33	10.92	0.00	15.00	174.66	3
Edmonton	96.70	46.47	19.51	45.93	11.33	0.00	219.94	10
Calgary	77.45	56.88	49.15	4.90	18.51	15.00	221.89	11
Toronto	101.00	41.00	31.00	26.00	0.00	0.00	199.00	9
Average	93.72	39.78	34.29	19.34*	11.12*	12.35*	201.68*	-

^{*} Average of those reporting

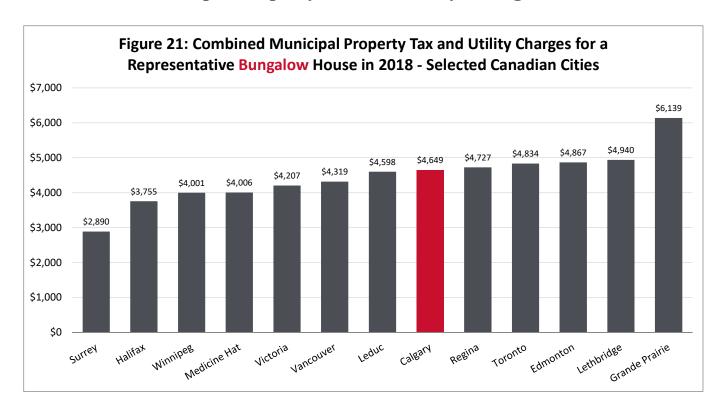
Table 14
Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2018 (Calgary Region) (dollars)

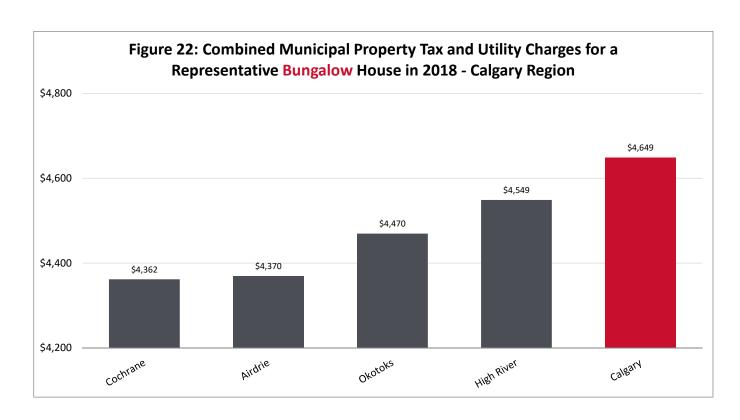
Calgary Region	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Airdrie	77.42	54.63	60.66	24.60	0.00	5.40	222.71	5
Cochrane	110.00	23.00	40.00	22.00	4.00	5.00	204.00	2
High River	113.00	27.00	40.00	11.00	3.00	3.00	197.00	1
Okotoks	98.88	37.48	43.88	22.08†	6.00	0.00	208.32	3
Rocky View County	80.27	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Wheatland County	0.00	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Calgary	77.45	56.88	49.15	4.90	18.51	15.00	221.89	4
Average	92.84 [*]	39.80*	46.74*	16.92*	6.30 *	5.68 *	210.78*	-

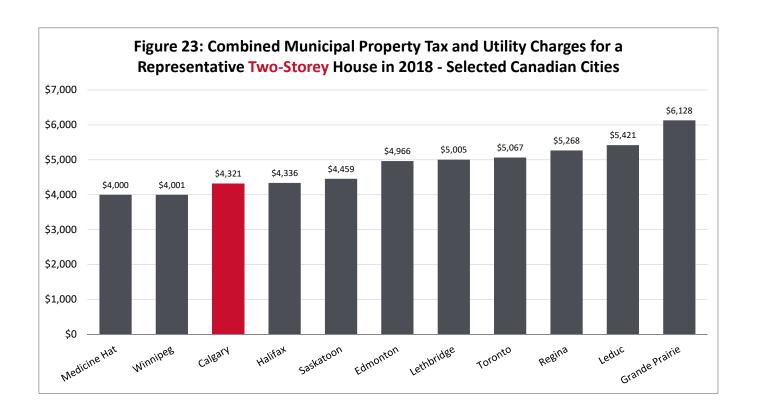
[†] Combined Garbage, Organic and Recycling

^{*} Average of those reporting

H. Combined Municipal Property Tax and Utility Charges







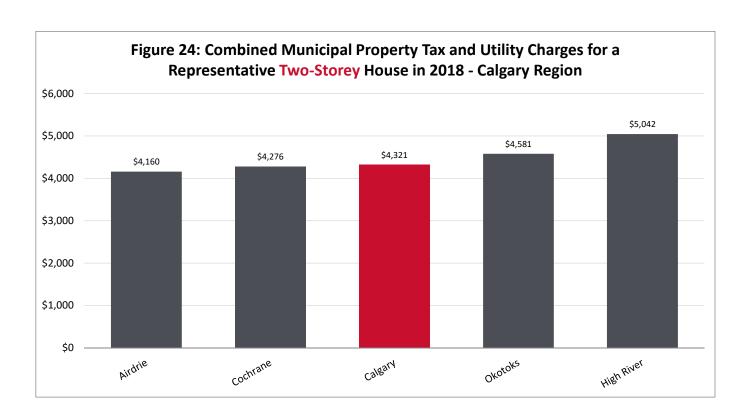


Table 15
Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2018
(Selected Canadian Cities)
(dollars)

				Ra	nk
City	Utility Charges	Municipal Property Tax	Total	Total	Municipal Tax
Grande Prairie	3,372.96	2,766	6,138.96	13	13
Halifax	2,211.81	1,543	3,754.81	2	2
Leduc	2,716.08	1,882	4,598.08	7	6
Lethbridge	2,292.36	2,648	4,940.29	12	12
Medicine Hat	2,280.00	1,726	4,006.00	4	3
Regina	3,000.00	1,727	4,727.00	9	4
Saskatoon	2,316.00	N/A	N/A	N/A	N/A
Surrey	1,755.14	1,135	2,890.17	1	1
Victoria	1,883.88	2,323	4,207.35	5	10
Winnipeg	2,268.00	1,733	4,001.00	3	5
Vancouver	2,095.88	2,223	4,319.00	6	8
Edmonton	2,639.28	2,228	4,867.28	11	9
Calgary	2,662.64	1,986	4,648.64	8	7
Toronto	2,388.00	2,446	4,834.00	10	11
Average	2,420.15	2,028*	4,456.35*	-	-

^{*} Average of those reporting

Table 16
Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2018
(Calgary Region)
(dollars)

Coloren				Rank		
Calgary Region	Utility Charges	Municipal Property Tax	Total	Total	Municipal Tax	
Airdrie	2,672.52	1,697	4,369.52	2	1	
Cochrane	2,448.00	1,914	4,362.00	1	2	
High River	2,364.00	2,185	4,549.00	4	5	
Okotoks	2,499.84	1,970	4,469.84	3	3	
Rocky View County	N/A	N/A	N/A	N/A	N/A	
Wheatland County	N/A	N/A	N/A	N/A	N/A	
Calgary	2,662.64	1,986	4,648.64	5	4	
Average	2,529.40*	1,950 *	4,479.80*	-	-	

^{*} Average of those reporting

Table 17
Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2018 (Selected Canadian Cities)
(dollars)

				Ra	nk
City	Utility Charges	Municipal Property Tax	Total	Total	Municipal Tax
Grande Prairie	3,372.96	2,755	6,127.96	11	11
Halifax	2,211.81	2,124	4,335.81	4	4
Leduc	2,716.08	2,705	5,421.08	10	9
Lethbridge	2,292.36	2,712	5,004.71	7	10
Medicine Hat	2,280.00	1,720	4,000.00	1	2
Regina	3,000.00	2,268	5,268.00	9	6
Saskatoon	2,316.00	2,143	4,459.00	5	5
Surrey	1,755.14	N/A	N/A	N/A	N/A
Victoria	1,883.88	N/A	N/A	N/A	N/A
Winnipeg	2,268.00	1,733	4,001.00	2	3
Vancouver	2,095.88	N/A	N/A	N/A	N/A
Edmonton	2,639.28	2,327	4,966.28	6	7
Calgary	2,662.64	1,658	4,320.64	3	1
Toronto	2,388.00	2,679	5,067.00	8	8
Average	2,420.15	2,257 *	4,815.59*	-	-

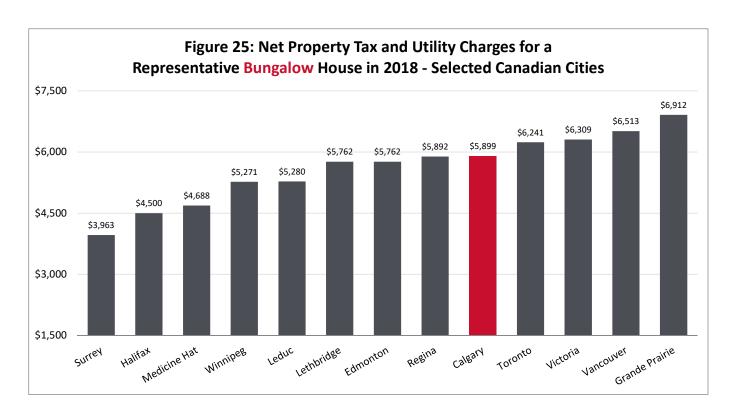
^{*} Average of those reporting

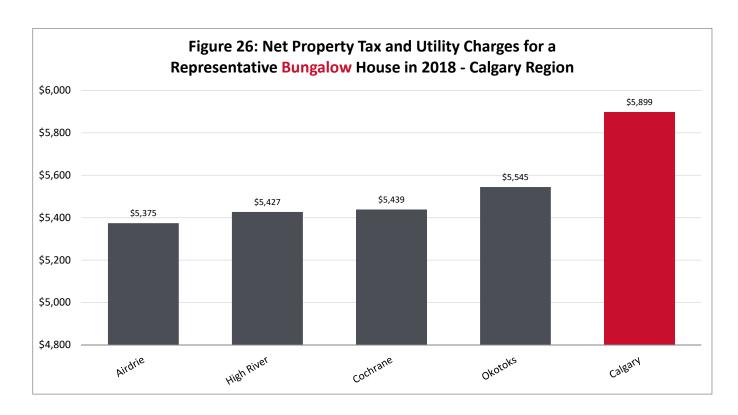
Table 18
Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2018 (Calgary Region) (dollars)

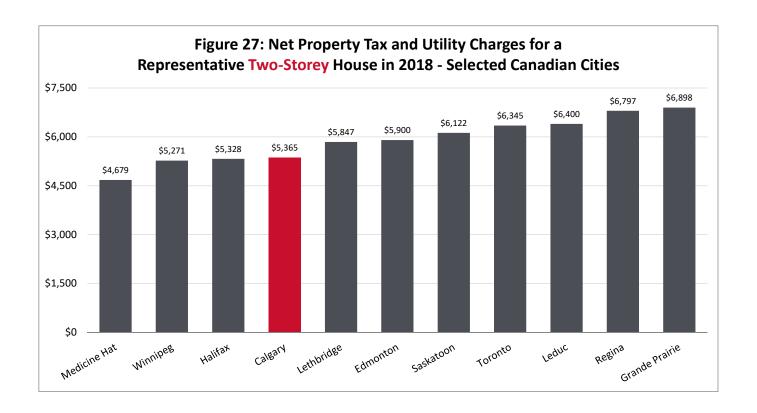
O.L.				Rank		
Calgary Region	Utility Charges	Municipal Property Tax	Total	Total	Municipal Tax	
Airdrie	2,672.52	1,487	4,159.52	1	1	
Cochrane	2,448.00	1,828	4,276.00	2	3	
High River	2,364.00	2,678	5,042.00	5	5	
Okotoks	2,499.84	2,081	4,580.84	4	4	
Rocky View County	N/A	N/A	N/A	N/A	N/A	
Wheatland County	N/A	N/A	N/A	N/A	N/A	
Calgary	2,662.64	1,658	4,320.64	3	2	
Average	2,529.40 *	1,946 *	4,475.80*	-	-	

^{*} Average of those reporting

I. Combined Net Property Tax and Utility Charges







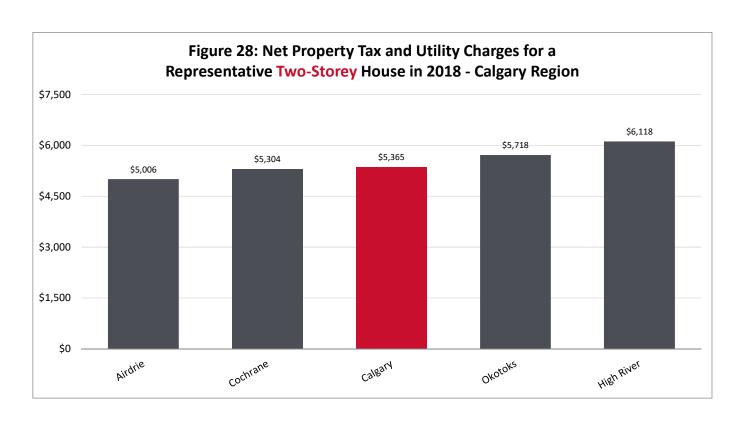


Table 19
Net Property Tax and Utility Charges for a Representative Bungalow / Two-Storey House in 2018 (Selected Canadian Cities)
(dollars)

		E	Bungalow		Tw	o-Storey	
City	Utility	Net Property			Net Property		
City	Charges	Tax Levy	Total	Rank	Tax Levy	Total	Rank
		(After Grants)			(After Grants)		
Grande Prairie	3,372.96	3,539	6,911.96	13	3,525	6,897.96	11
Halifax	2,211.81	2,288	4,499.81	2	3,116	5,327.81	3
Leduc	2,716.08	2,564	5,280.08	5	3,684	6,400.08	9
Lethbridge	2,292.36	3,470	5,762.09	6	3,554	5,846.50	5
Medicine Hat	2,280.00	2,408	4,688.00	3	2,399	4,679.00	1
Regina	3,000.00	2,892	5,892.00	8	3,797	6,797.00	10
Saskatoon	2,316.00	N/A	N/A	N/A	3,806	6,122.00	7
Surrey	1,755.14	2,208	3,962.66	1	N/A	N/A	N/A
Victoria	1,883.88	4,425	6,308.78	11	N/A	N/A	N/A
Winnipeg	2,268.00	3,003	5,271.00	4	3,003	5,271.00	2
Vancouver	2,095.88	4,417	6,512.88	12	N/A	N/A	N/A
Edmonton	2,639.28	3,123	5,762.28	7	3,261	5,900.28	6
Calgary	2,662.64	3,236	5,898.64	9	2,702	5,364.64	4
Toronto	2,388.00	3,853	6,241.00	10	3,957	6,345.00	8
Average	2,420.15	3,187*	5,614.71*	-	3,346*	5,904.66*	-

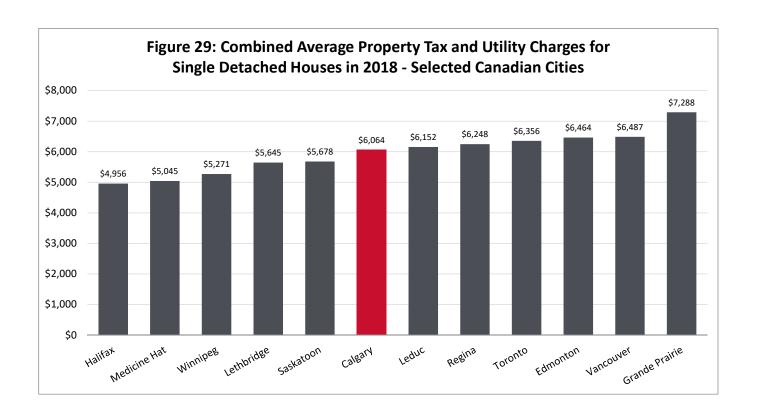
^{*} Average of those reporting

Table 20
Net Property Tax and Utility Charges for a Representative Bungalow / Two-Storey House in 2018 (Calgary Region) (dollars)

(40.14.5)								
		E	Bungalow		Two-Storey			
Calgary Region	Utility Charges	Net Property Tax Levy (After Grants)	Total	Rank	Net Property Tax Levy (After Grants)	Total	Rank	
Airdrie	2,672.52	2,702	5,374.52	1	2,368	5,040.52	1	
Cochrane	2,448.00	2,991	5,439.00	3	2,856	5,304.00	2	
High River	2,364.00	3,063	5,427.00	2	3,754	6,118.00	5	
Okotoks	2,499.84	3,045	5,544.84	4	3,218	5,717.84	4	
Rocky View County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Wheatland County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Calgary	2,662.64	3,236	5,898.64	5	2,702	5,364.64	3	
Average	2,529.40 *	3,007*	5,536.80*	-	2,980*	5,509.00*	-	

^{*} Average of those reporting

J. Combined Total Property Tax and Utility Charges (Average)



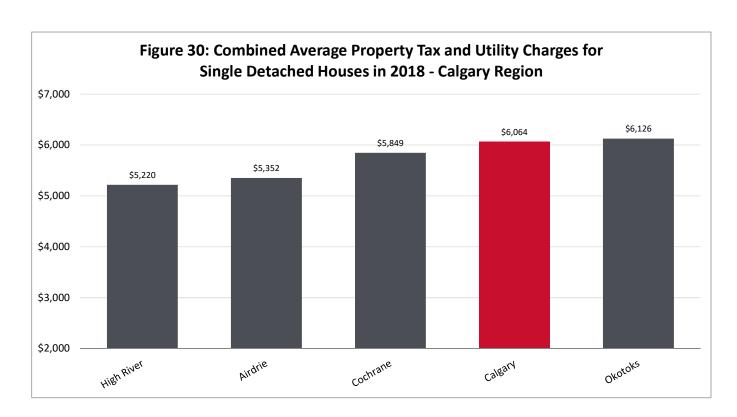


Table 21
Average Property Tax and Utility Charges for Single Detached Houses in 2018
(Selected Canadian Cities)
(dollars)

City	Average Property Tax	Utility Charges	Total	Rank
Grande Prairie	3,915	3,372.96	7,287.96	14
Halifax	2,744	2,211.81	4,955.81	3
Leduc	3,436	2,716.08	6,152.08	9
Lethbridge	3,353	2,292.36	5,645.36	6
Medicine Hat	2,765	2,280.00	5,045.00	4
Regina	3,248	3,000.00	6,248.00	10
Saskatoon	3,362	2,316.00	5,678.00	7
Surrey	2,208	1,755.14	3,962.66	1
Victoria	2,323	1,883.88	4,207.35	2
Winnipeg	3,003	2,268.00	5,271.00	5
Vancouver	4,392	2,095.88	6,487.45	13
Edmonton	3,825	2,639.28	6,464.28	12
Calgary	3,401	2,662.64	6,063.64	8
Toronto	3,968	2,388.00	6,356.00	11
Average	3,282	2,420.15	5,701.76	-

Table 22
Average Property Tax and Utility Charges for Single Detached Houses in 2018
(Calgary Region)
(dollars)

Calgary Region	Average Property Tax	Utility Charges	Total	Rank
Airdrie	2,679	2,672.52	5,351.52	2
Cochrane	3,401	2,448.00	5,849.00	3
High River	2,856	2,364.00	5,220.00	1
Okotoks	3,626	2,499.84	6,125.84	5
Rocky View County	N/A	N/A	N/A	N/A
Wheatland County	N/A	N/A	N/A	N/A
Calgary	3,401	2,662.64	6,063.64	4
Average	3,193 *	2,529.40*	5,722.00*	-

^{*} Average of those reporting

K. Non-residential Taxes per \$1,000 of Assessed Value





Table 23 Non-residential Taxes per \$1,000 of Assessed Value 2018 (Selected Canadian Cities) (dollars)

	Non-residentia			
City	Municipal	Provincial	Total	Rank
Grande Prairie	16.04	3.87	19.91	4
Halifax	29.38	4.42	33.80	7
Leduc	0.00	0.00	N/A	N/A
Lethbridge	0.00	0.00	N/A	N/A
Medicine Hat	15.31	3.52	18.83	1
Regina	10.68	8.37	19.05	2
Saskatoon	0.00	0.00	N/A	N/A
Surrey	0.00	0.00	N/A	N/A
Victoria	0.00	0.00	N/A	N/A
Winnipeg	8.44	15.61	24.05	6
Vancouver	0.00	0.00	N/A	N/A
Edmonton	0.00	0.00	N/A	N/A
Calgary	15.33	4.10	19.43	3
Toronto	12.24	8.42	20.66	5
Average	15.34 *	6.90 *	22.25 *	-

^{*} Average of those reporting

Table 24 Non-residential Taxes per \$1,000 of Assessed Value 2018 (Calgary Region) (dollars)

	Non-residenti			
Calgary Region	Municipal	Provincial	Total	Rank
Airdrie	8.54	3.72	12.17	6
Cochrane	6.29	3.65	9.94	3
High River	8.25	3.75	12.01	5
Okotoks	6.14	3.79	9.93	2
Rocky View County	7.48	2.58	9.62	1
Wheatland County	8.93	4.16	11.63	4
Calgary	15.33	4.10	19.43	7
Average	8.71	3.68	12.10	-

Acknowledgements

We would like to thank the following municipalities for providing their property tax information through this survey:

- City of Grande Prairie
- City of Halifax
- City of Leduc
- City of Lethbridge
- City of Medicine Hat
- City of Regina
- City of Saskatoon
- City of Surrey
- City of Victoria
- City of Winnipeg

- City of Vancouver
- City of Edmonton
- City of Calgary
- City of Toronto
- City of Airdrie
- Town of Cochrane
- Town of High River
- Town of Okotoks
- Rocky View County
- Wheatland County

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