



2019 Residential Property Taxes and Utility Charges Survey



2019 Residential Property Taxes and Utility Charges Survey

Introduction

This year's survey of participating Canadian municipalities contains information on the 2019 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 2019 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, **clde.pawluk@calgary.ca**.

Additional survey questions this year

This year we added in two new questions. We wished to know how municipalities compare in a practical sense in terms of how much money they charge commercial properties. Most taxes are reported on a per dollar of assessed value basis yet commercial rents are typically reported on a dollar per square foot basis. We asked survey participants to value their commercial property taxes in terms of dollars per thousand square feet per year for two types of commercial properties.

The first type of property we asked about was broadly defined as 'downtown high rise office space'. This includes offices but not adjoining commercial space (restaurants...) nor parking space. The second type of property we asked about was "big box retail of 50,000 square feet or more", and gave examples of typical large retail establishments that can be found in all Canadian municipalities like Costco, Walmart, Canadian Tire or the like. For "big box retail" we asked for total taxes per 1000 square feet per year, and also asked for a breakdown showing how much of that the municipality is allowed to keep for its own needs and does not have to pass on to a higher order of government.

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.

House prices in Toronto have escalated significantly resulting in a significant uplift in property tax revenues from the "representative dwellings" in this report. This is not indicative of a general increase in taxation but rather shows that our current definitions of "representative dwellings" no longer serves very large municipalities in Canada. Today half the dwellings in Toronto are condos. A similar situation exists in Vancouver. Indeed, all cities with a limited geographic area will eventually build upwards, especially when they can no longer build outwards. About 5 years ago we added in the two-storey dwelling to this survey for the simple reason that the bungalow was not representative of what builders are currently building. In the Property Tax Survey covering the 2020 taxation year we will introduce a new question regarding condos to reveal what is happening across Canada with regard to that property type.

Executive Summary

Calgary's municipal property tax is below the average for large Canadian cities that responded to the survey. In 2019, Calgary ranked #2 and #6 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 #4 and #6 for a representative Two-Storey and Bungalow home respectively.

Residential Property Taxes and Utility Charges			Calgary Region	Selected Canadian Cities	Reference Pages
			Calgary Rank (out of # of municipalities Reporting)	Calgary Rank (out of # of Cities Reporting)	
A	Municipal Property Tax	Bungalow	4th / 4	6th / 10	6
		Two-Storey	2nd / 4	2nd / 11	7
B	Net Property Tax (Total Property Tax Less Homeowner Grants)	Bungalow	4th / 4	7th / 10	8
		Two-Storey	3rd / 4	2nd / 11	9
C	Total Property Tax (Average and Median)	Average	3rd / 4	8th / 13	12
		Median	2nd / 4	5th / 12	13
D	Total Property and Business Tax		1st / 5	2nd / 13	15
E	Property and Business Tax Per Person	Property Tax	5th / 5	10th / 13	17
		Property and Business Tax	5th / 5	10th / 13	18
F	Proportion of Property Tax Load Paid	Lowest Share for Residential Properties	1st / 5	2nd / 13	20
G	Monthly Average Utility Charges		5th / 5	8th / 12	21
H	Combined Municipal Property Tax and Utility Charges	Bungalow	4th / 4	6th / 10	23
		Two-Storey	3rd / 4	4th / 11	24
I	Combined Net Property Tax and Utility Charges	Bungalow	4th / 4	8th / 10	27
		Two-Storey	3rd / 4	4th / 11	28
J	Combined Total Property Tax and Utility Charges	Average	3rd / 4	8th / 12	30
K	Non-residential Taxes per \$1,000 of Assessed Value		2nd / 2	4th / 7	32
L	Average Taxes per 1,000 square feet per year	Downtown Office Space	1st / 4	1st / 7	34
		Big Box Retail of 50,000 sq. feet or more (All Taxes and Levies)	4th / 4	5th / 7	35
		Big Box Retail of 50,000 sq. feet or more (Municipal Property Tax only)	4th / 4	6th / 7	36

Legend: ■ Better than Average ■ Average ■ Worse than Average

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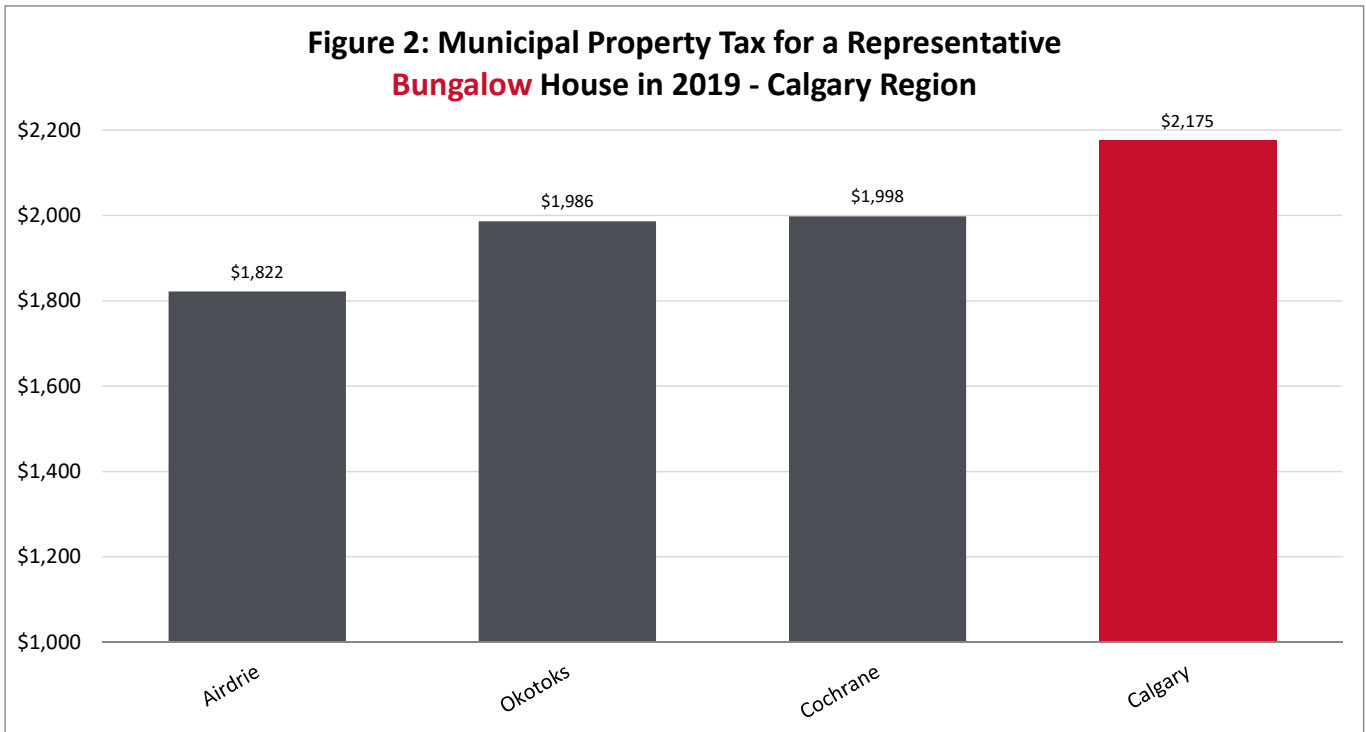
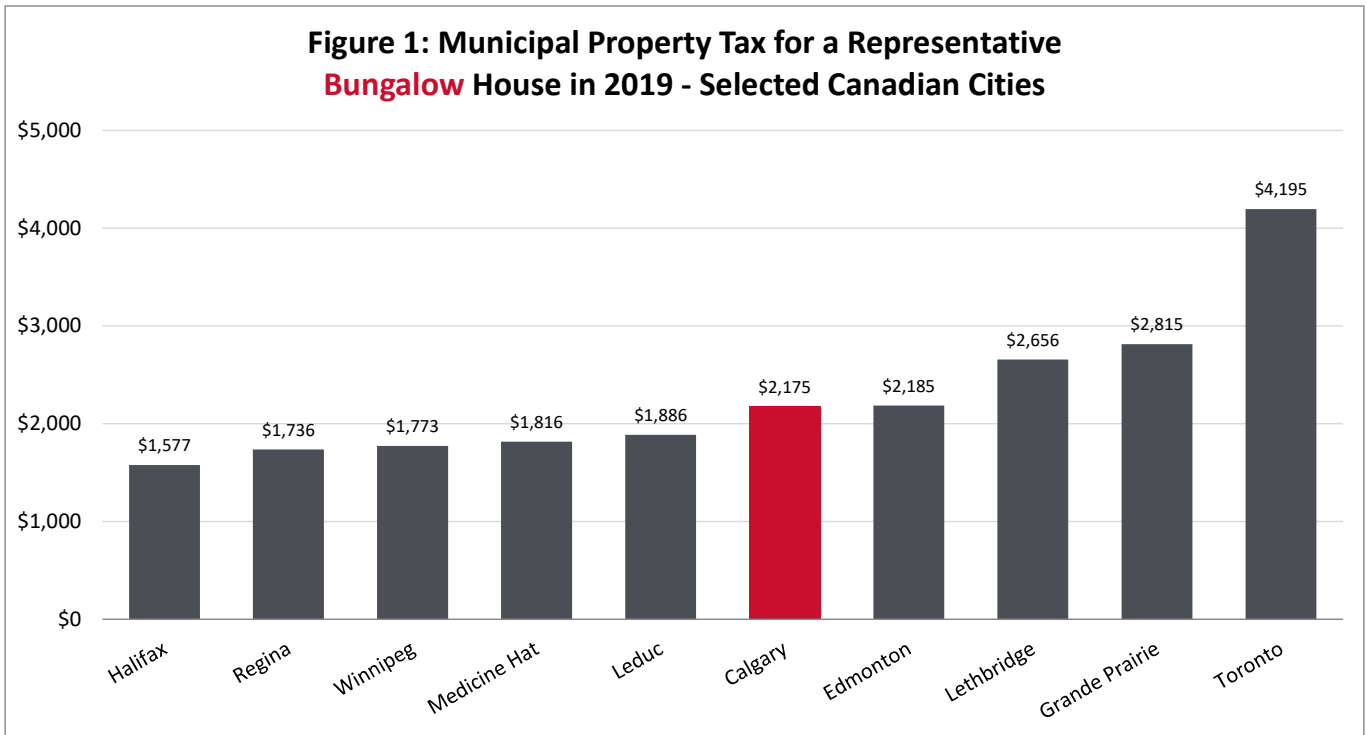
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A. Municipal Property Tax



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Figure 3: Municipal Property Tax for a Representative Two-Storey House in 2019 - Selected Canadian Cities

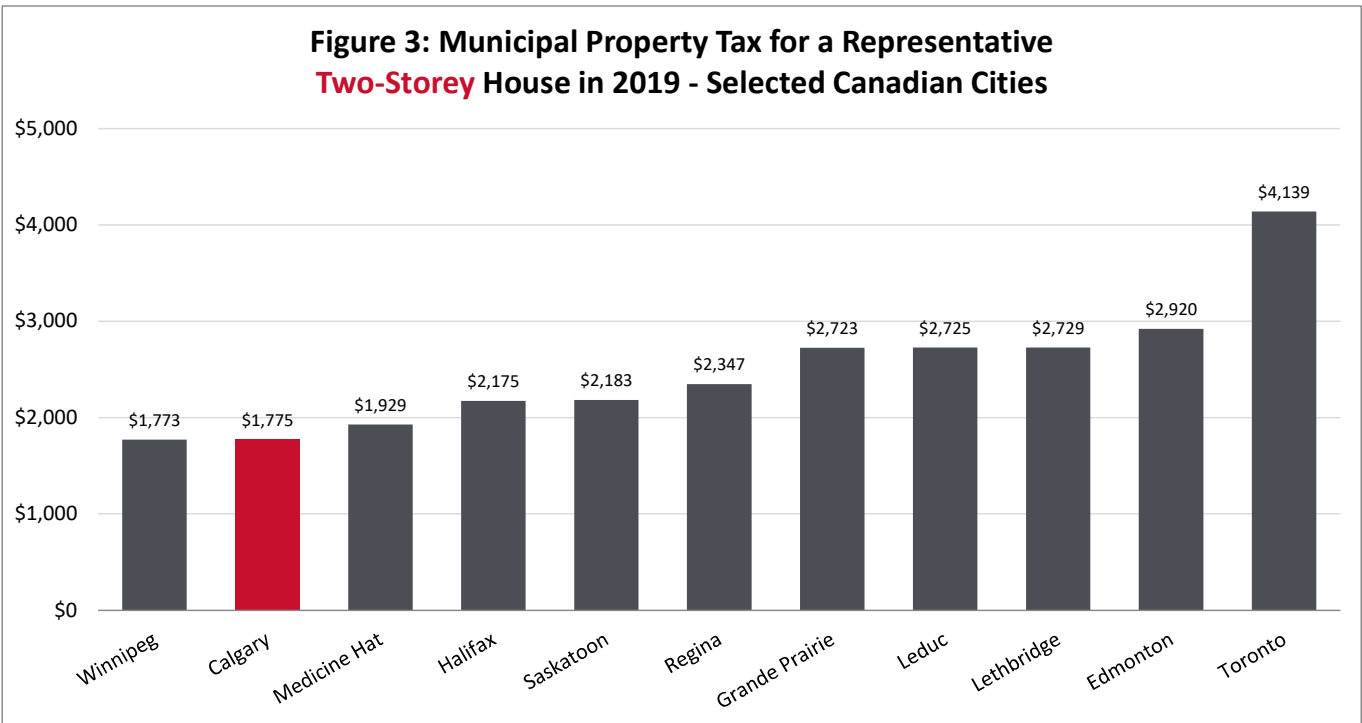
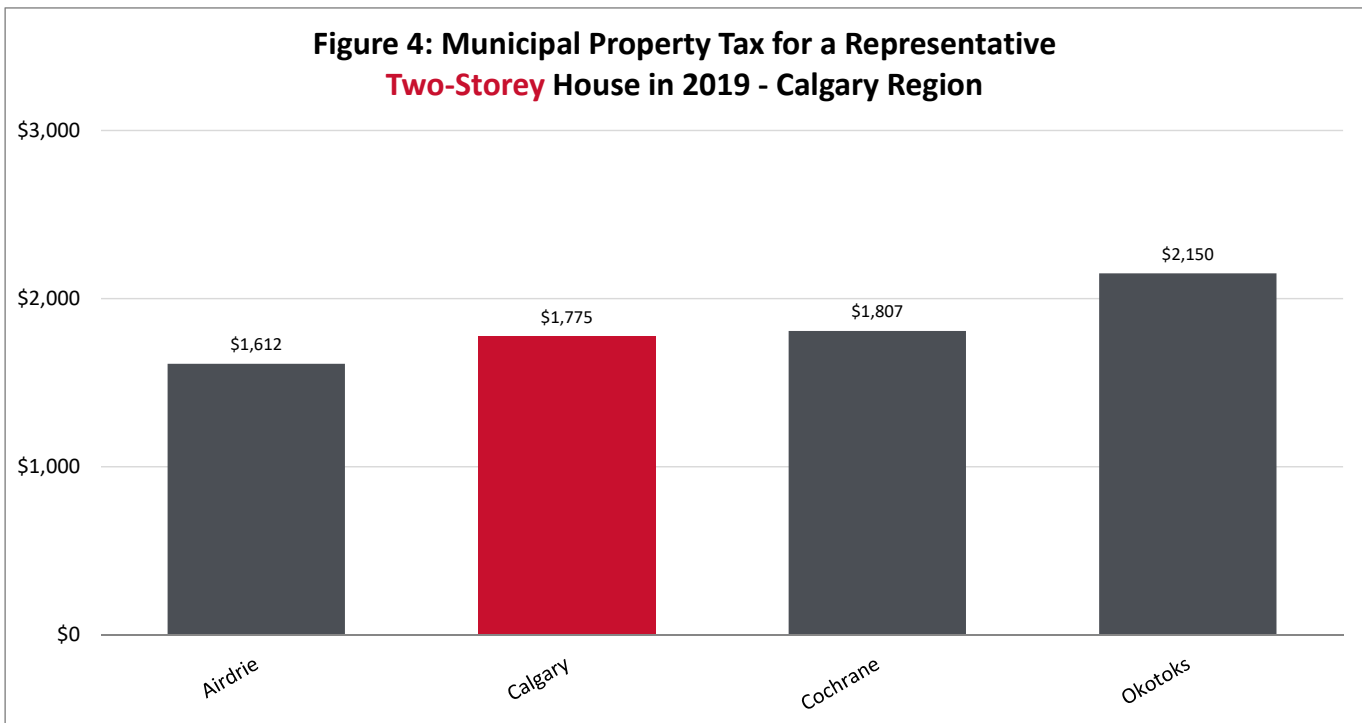
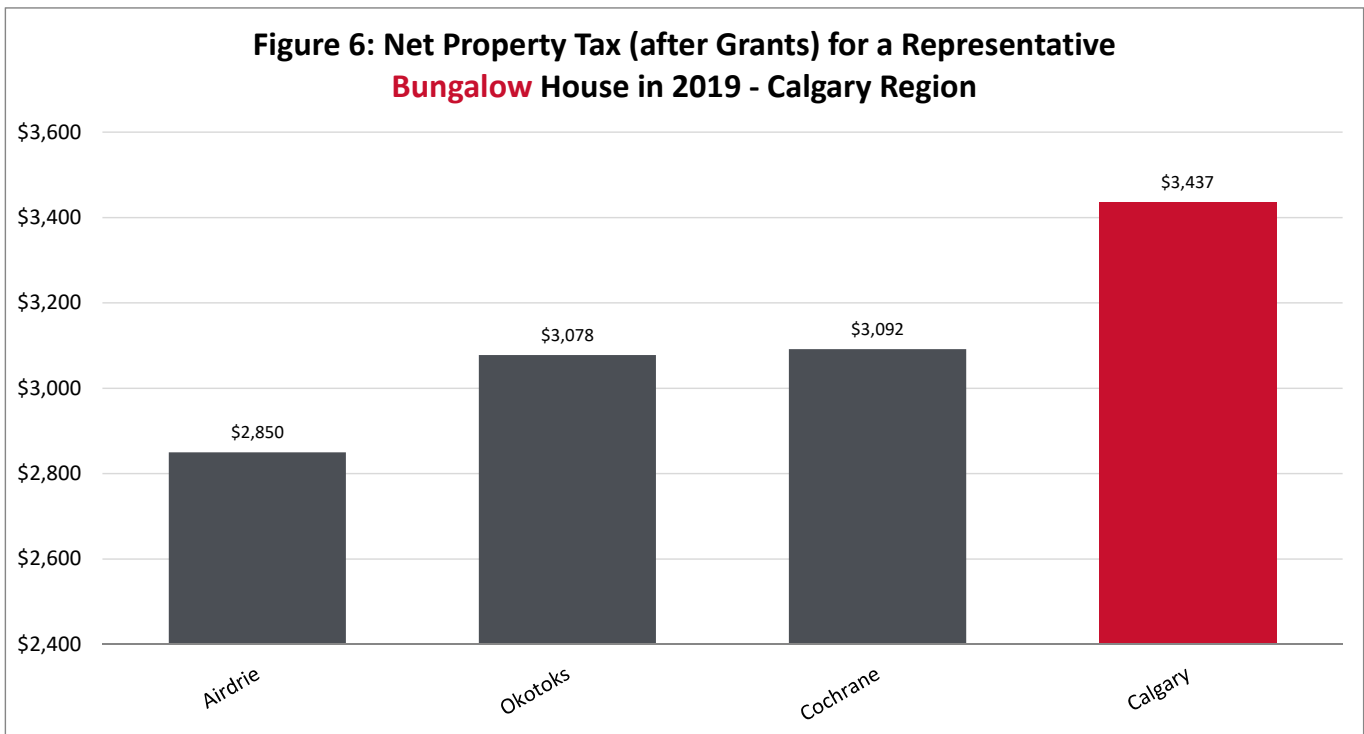
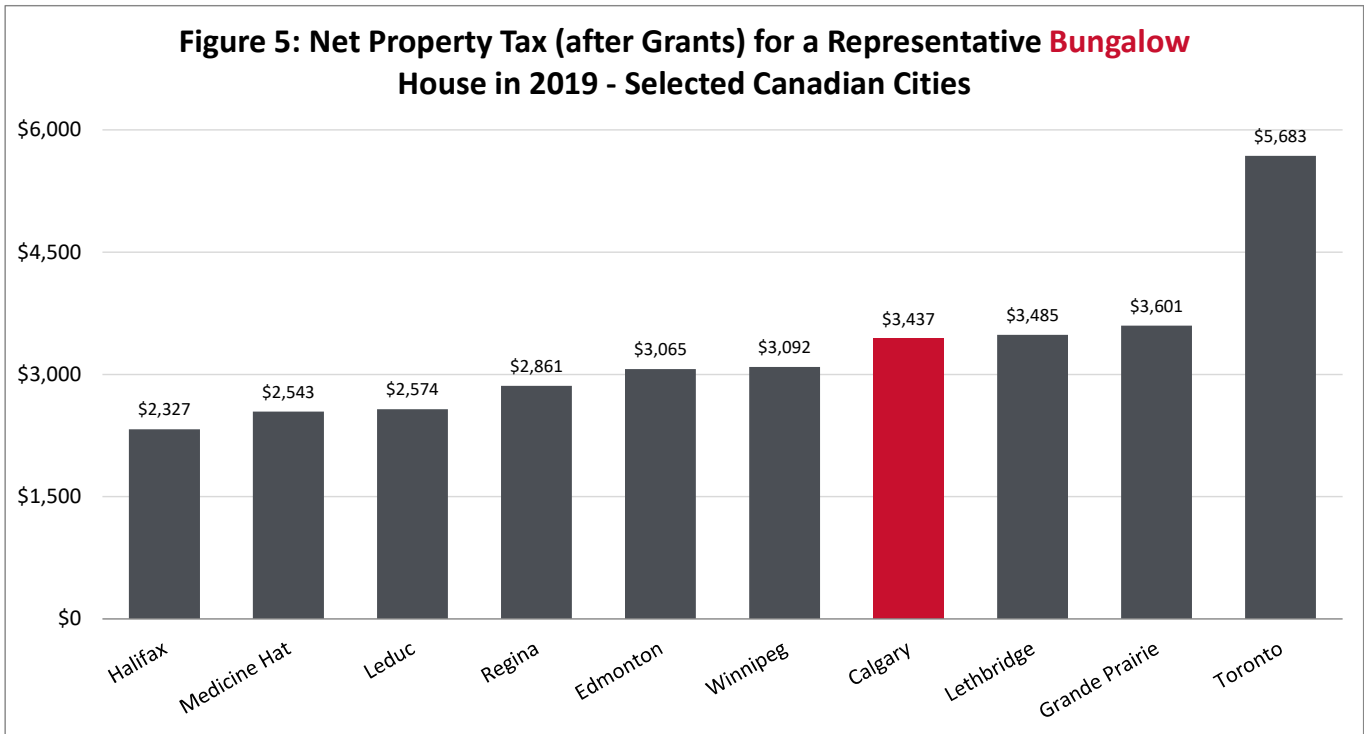


Figure 4: Municipal Property Tax for a Representative Two-Storey House in 2019 - Calgary Region



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



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Figure 7: Net Property Tax (after Grants) for a Representative Two-Storey House in 2019 - Selected Canadian Cities

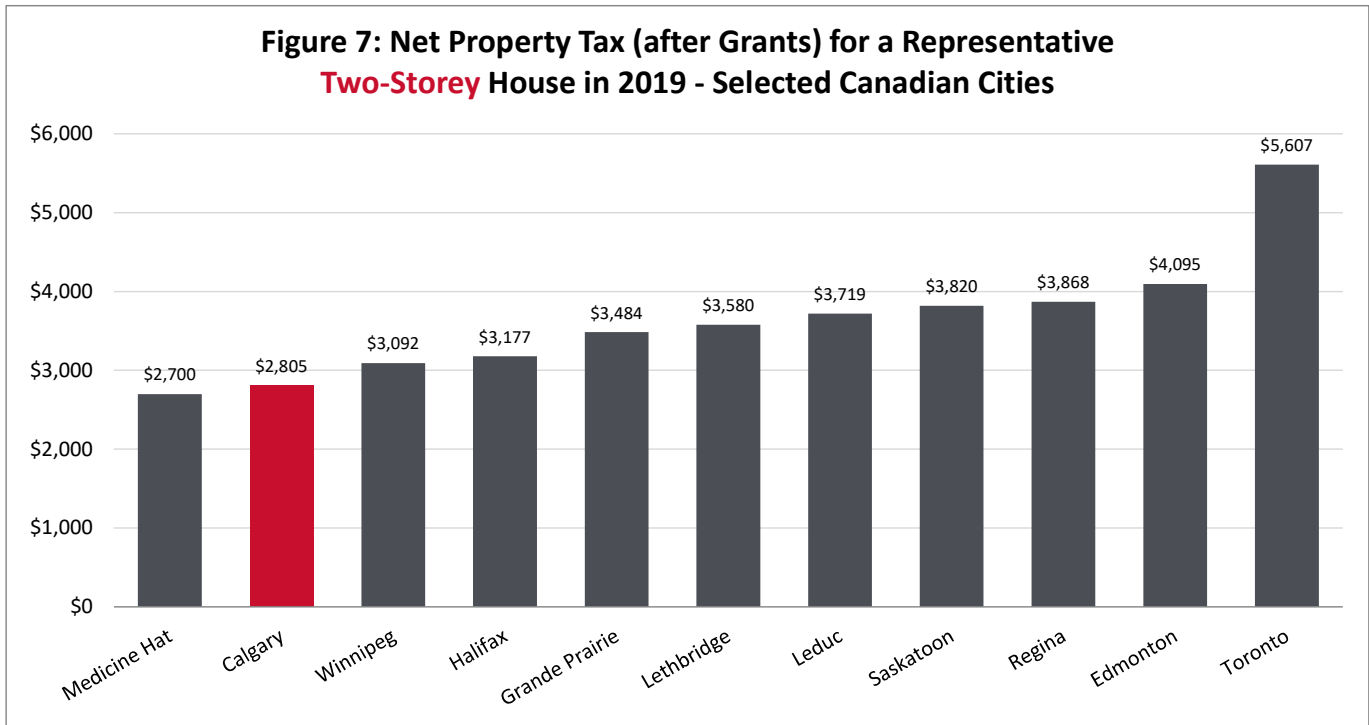
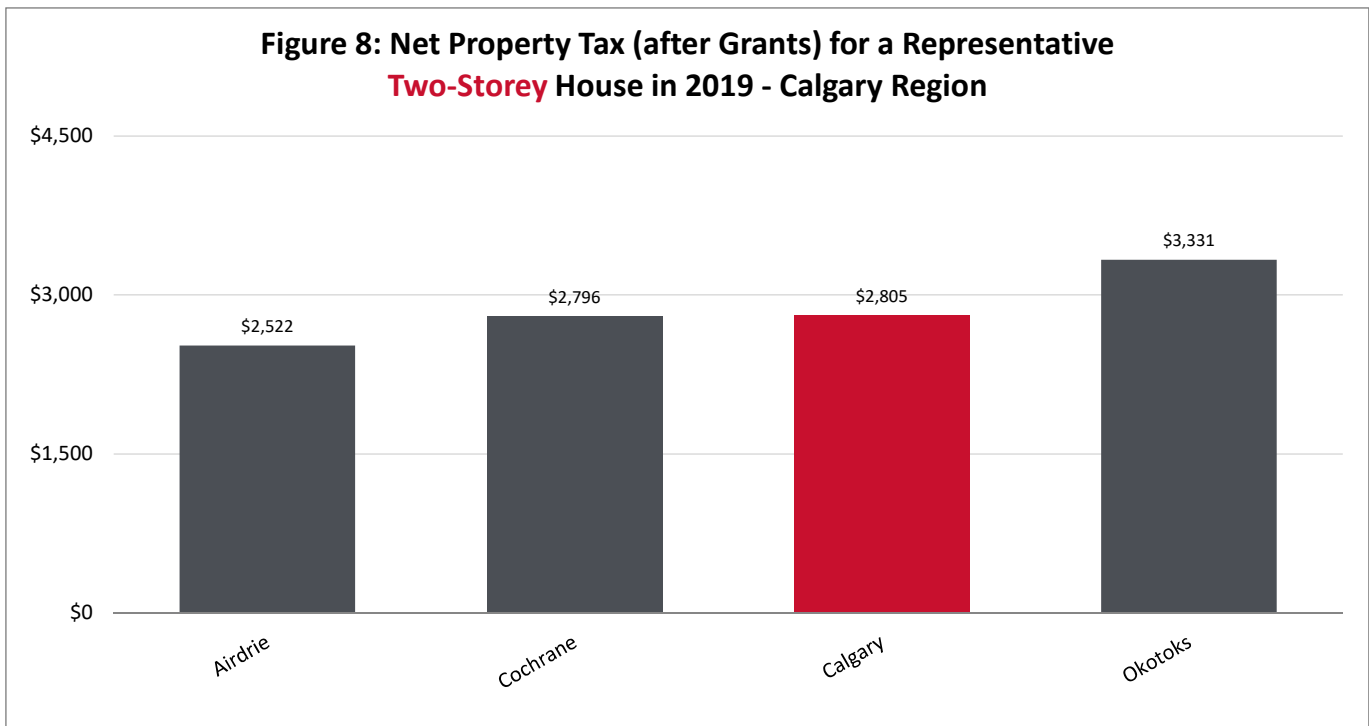


Figure 8: Net Property Tax (after Grants) for a Representative Two-Storey House in 2019 - Calgary Region



2019 Residential Property Taxes and Utility Charges Survey

Table 1

**Comparative Property Tax Levy on a Representative Bungalow House in 2019
(Selected Canadian Cities)
(dollars)**

City	Property Tax Levy				Rank
	Municipal	School	Other	Net Property Tax Levy (After Grants)	
Grande Prairie	2,815	773	13	3,601	9
Halifax	1,577	671	79	2,327	1
Leduc	1,886	678	10	2,574	3
Lethbridge	2,656	785	44	3,485	8
Medicine Hat	1,816	699	28	2,543	2
Regina	1,736	968	157	2,861	4
Saskatoon	N/A	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A	N/A
Winnipeg	1,773	1,319	0	3,092	6
Vancouver	N/A	N/A	N/A	N/A	N/A
Edmonton	2,185	880	0	3,065	5
Calgary	2,175	1,262	0	3,437	7
Toronto	4,195	1,488	0	5,683	10
Average	2,281*	952*	55*	3,267*	-

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

* Average of those reporting

Table 2

**Comparative Property Tax Levy on a Representative Bungalow House in 2019
(Calgary Region)
(dollars)**

Calgary Region	Property Tax Levy				Rank
	Municipal	School	Other	Net Property Tax Levy (After Grants)	
Airdrie	1,822	1,014	15	2,850	1
Cochrane	1,998	1,078	16	3,092	3
High River	N/A	N/A	N/A	N/A	N/A
Okotoks	1,986	983	108	3,078	2
Calgary	2,175	1,262	0	3,437	4
Average	1,995*	1,084*	35*	3,114*	-

* Average of those reporting

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Table 3
Comparative Property Tax Levy on a Representative Two-Storey House in 2019
(Selected Canadian Cities)
(dollars)

City	Property Tax Levy				Rank
	Municipal	School	Other	Net Property Tax Levy (After Grants)	
Grande Prairie	2,723	748	13	3,484	5
Halifax	2,175	896	106	3,177	4
Leduc	2,725	980	14	3,719	7
Lethbridge	2,729	806	45	3,580	6
Medicine Hat	1,929	742	30	2,700	1
Regina	2,347	1,309	212	3,868	9
Saskatoon	2,183	1,414	223	3,820	8
Victoria	N/A	N/A	N/A	N/A	N/A
Winnipeg	1,773	1,319	0	3,092	3
Vancouver	N/A	N/A	N/A	N/A	N/A
Edmonton	2,920	1,176	0	4,095	10
Calgary	1,775	1,030	0	2,805	2
Toronto	4,139	1,468	0	5,607	11
Average	2,493 *	1,081 *	92 *	3,632 *	-

* Average of those reporting

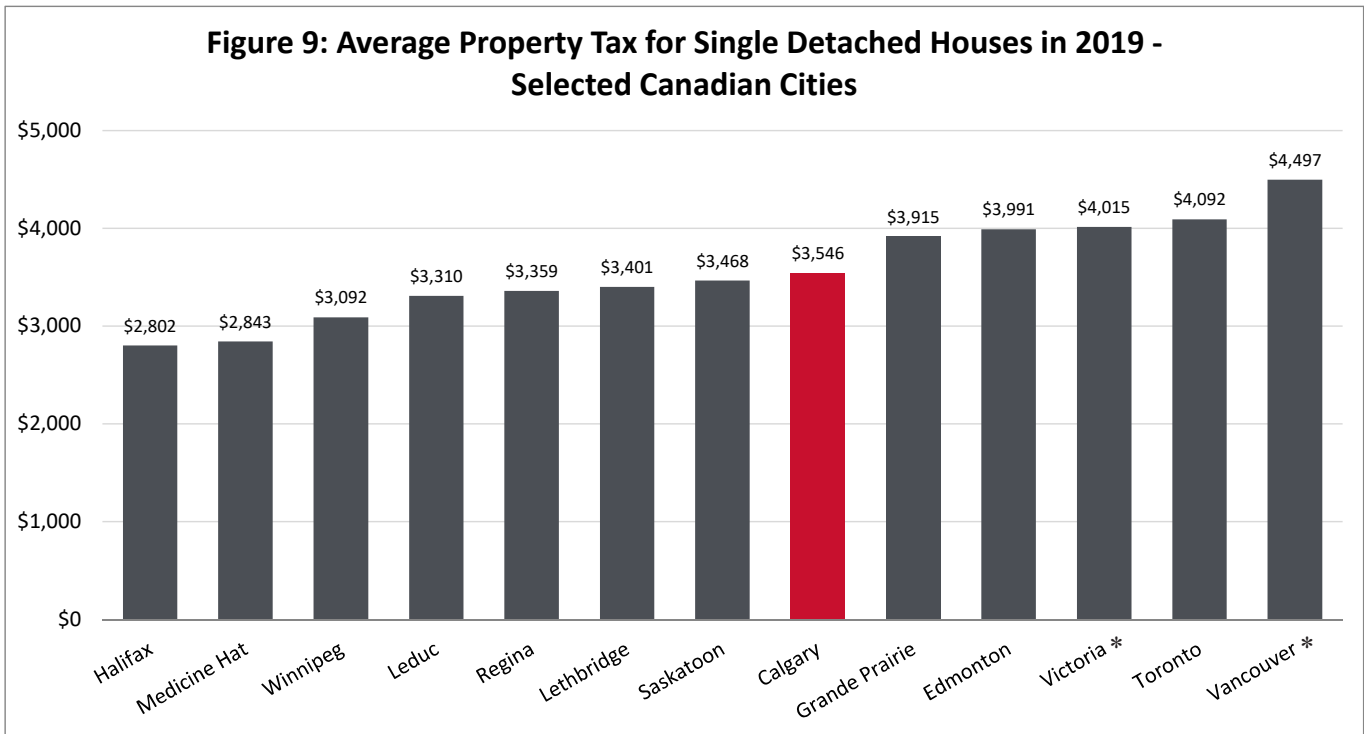
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Comparative Property Tax Levy on a Representative Two-Storey House in 2019
(Calgary Region)
(dollars)

Calgary Region	Property Tax Levy				Rank
	Municipal	School	Other	Net Property Tax Levy (After Grants)	
Airdrie	1,612	897	13	2,522	1
Cochrane	1,807	975	14	2,796	2
High River	N/A	N/A	N/A	N/A	N/A
Okotoks	2,150	1,064	117	3,331	4
Calgary	1,775	1,030	0	2,805	3
Average	1,836 *	992 *	36 *	2,864 *	-

* Average of those reporting

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C. Total Property Tax (Average and Median)

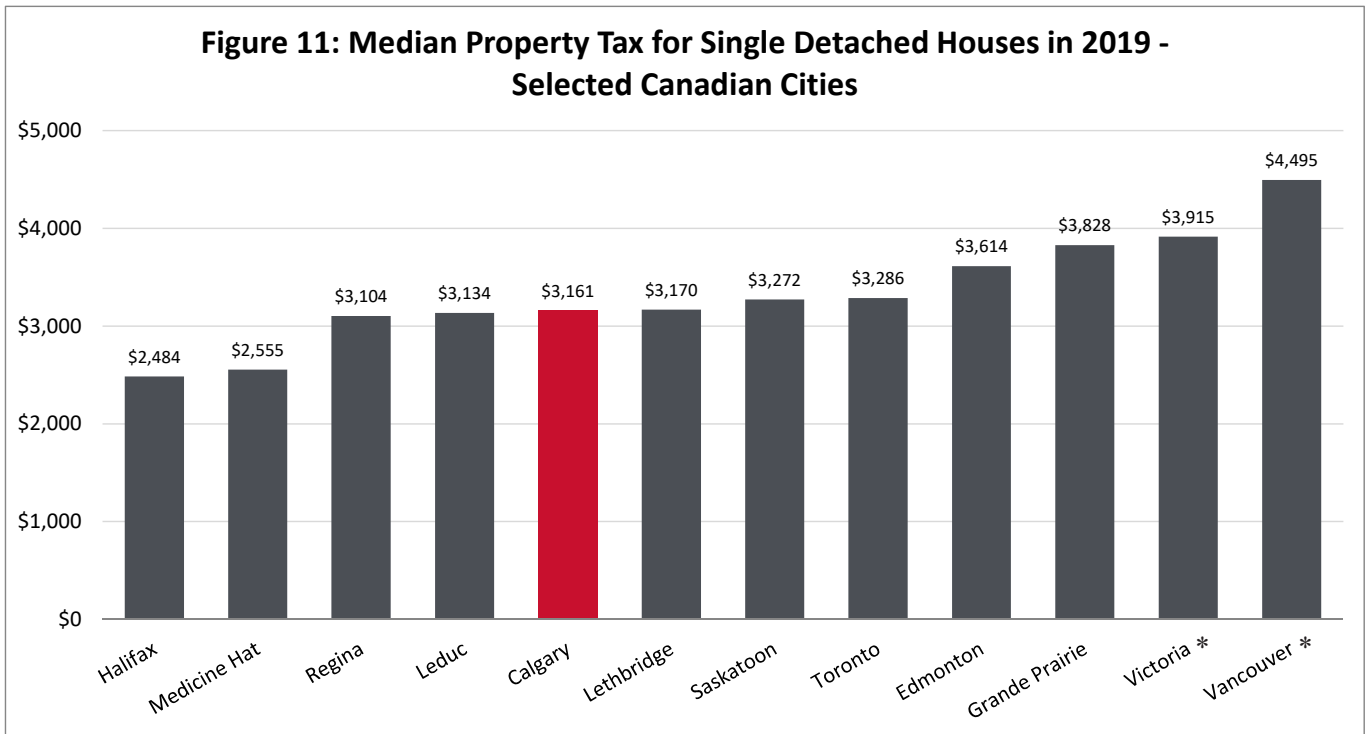


* Includes Regional and Transit Taxes



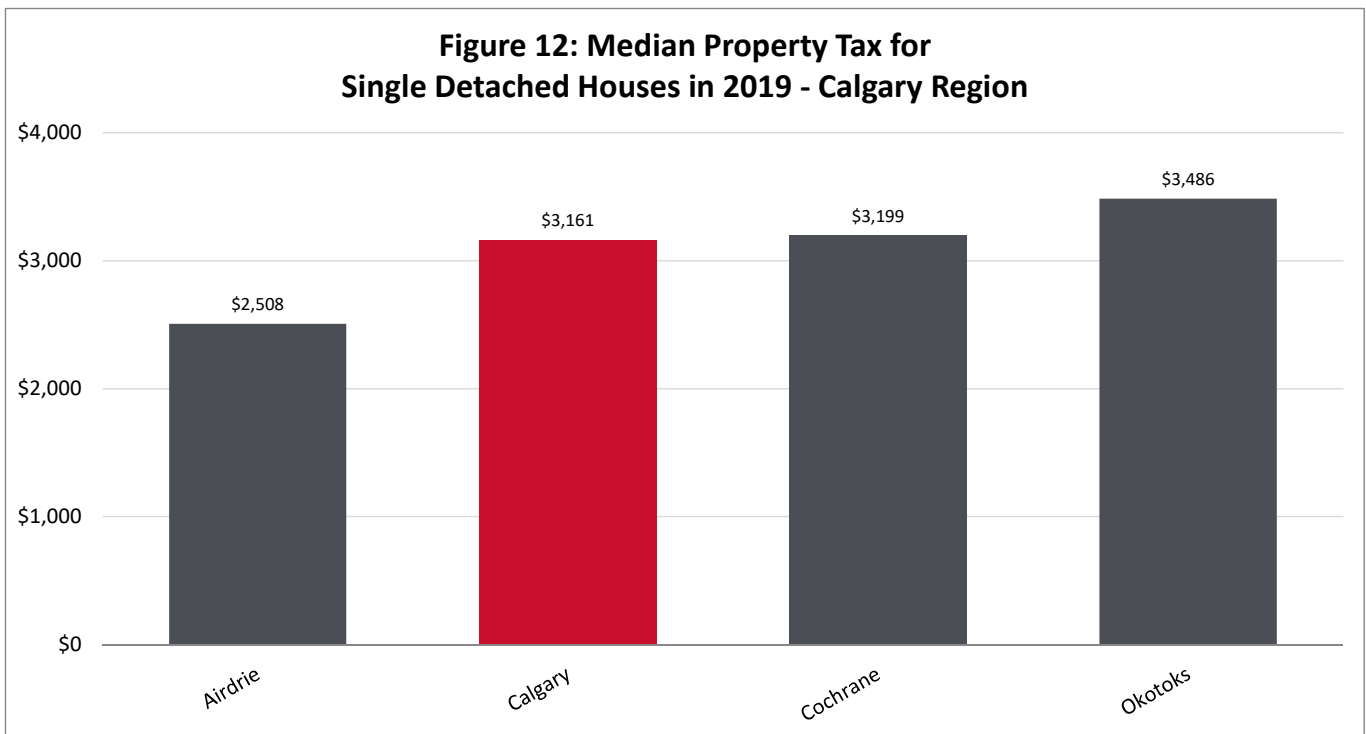
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Figure 11: Median Property Tax for Single Detached Houses in 2019 - Selected Canadian Cities



* Includes Regional and Transit Taxes

Figure 12: Median Property Tax for Single Detached Houses in 2019 - Calgary Region



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Table 5
Average Property Tax and Median Property Tax for Single Detached Houses in 2019
(Selected Canadian Cities)
(dollars)

City	Average Tax		Median Tax	
	Tax Levy	Rank	Tax Levy	Rank
Grande Prairie	3,915	9	3,828	10
Halifax	2,802	1	2,484	1
Leduc	3,310	4	3,134	4
Lethbridge	3,401	6	3,170	6
Medicine Hat	2,843	2	2,555	2
Regina	3,359	5	3,104	3
Saskatoon	3,468	7	3,272	7
Victoria	4,015 [†]	11	3,915 [†]	11
Winnipeg	3,092	3	N/A	N/A
Vancouver	4,497 [†]	13	4,495 [†]	12
Edmonton	3,991	10	3,614	9
Calgary	3,546	8	3,161	5
Toronto	4,092	12	3,286	8
Average	3,564	-	3,335 *	-

[†] Includes Regional and Transit Taxes

* Average of those reporting

Table 6
Average Property Tax and Median Property Tax for Single Detached Houses in 2019
(Calgary Region)
(dollars)

Calgary Region	Average Tax		Median Tax	
	Tax Levy	Rank	Tax Levy	Rank
Airdrie	3,005	1	2,508	1
Cochrane	3,408	2	3,199	3
High River	N/A	N/A	N/A	N/A
Okotoks	3,706	4	3,486	4
Calgary	3,546	3	3,161	2
Average	3,416 *	-	3,089 *	-

* Average of those reporting

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D. Total Property and Business Tax

Table 7

Total Property and Business Tax Levy in 2019

(Selected Canadian Cities)

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

City	Property Tax			Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	Non-residential	Total				
Grande Prairie	82,532	63,101	145,633	0	145,633	56.7	6
Halifax	456,239	271,962	728,201	0	728,201	62.7	8
Leduc	40,262	27,709	67,971	0	67,971	59.2	7
Lethbridge	113,818	66,939	180,758	0	180,758	63.0	9
Medicine Hat	66,119	35,710	101,829	0	101,829	64.9	12
Regina	251,128	146,654	397,782	0	397,782	63.1	10
Saskatoon	277,838	129,813	407,651	0	407,651	68.2	13
Victoria	113,251	107,260	220,511	0	220,511	51.4	1
Winnipeg	871,348	444,147	1,315,495	57,876	1,373,371	63.4	11
Vancouver	945,650	768,958	1,714,608	0	1,714,608	55.2	4
Edmonton	1,083,126	956,336	2,039,462	0	2,039,462	53.1	3
Calgary	1,438,820	1,285,178	2,723,998	0	2,723,998	52.8	2
Toronto	3,738,036	2,873,587	6,611,624	0	6,611,624	56.5	5
Average	729,090	552,104	1,281,194	57,876 *	1,285,646	59.2	-

* Average of those reporting

Table 8

Total Property and Business Tax Levy in 2019

(Calgary Region)

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

Calgary Region	Property Tax			Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	Non-residential	Total				
Airdrie	68,497	23,680	92,178	0	92,178	74.3	2
Cochrane	36,061	6,330	42,391	0	42,391	85.1	5
High River	15,746	4,357	20,102	0	20,102	78.3	3
Okotoks	34,955	8,072	43,027	0	43,027	81.2	4
Calgary	1,438,820	1,285,178	2,723,998	0	2,723,998	52.8	1
Average	318,816	265,523	584,339	0	584,339	74.4	-

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Table 9
Total Property Tax Levy By Purposes in 2019
(Selected Canadian Cities)
(Thousands of dollars) Not including Farm taxes

City	Residential Property				Non-residential Property			
	Municipal	School	Other	Total	Municipal	School	Other	Total
Grande Prairie	64,648	17,885	311	82,843	51,173	11,928	144	63,245
Halifax	312,106	144,134	0	456,239	239,861	32,102	2,265	274,227
Leduc	29,611	10,651	156	40,418	18,371	9,388	84	27,843
Lethbridge	87,841	25,948	8,694	122,483	56,609	10,331	386	67,325
Medicine Hat	47,908	18,167	732	66,806	29,595	6,115	195	35,905
Regina	161,026	89,763	14,554	265,343	88,242	58,412	8,225	154,880
Saskatoon	168,587	109,163	17,193	294,943	73,365	56,447	7,481	137,294
Victoria	84,932	28,319	0	113,251	82,188	25,071	2,480	109,740
Winnipeg	423,135	446,298	0	869,433	177,166	266,981	0	444,147
Vancouver	440,797	504,851	0	945,649	436,326	331,632	0	767,958
Edmonton	771,914	310,847	124,763	1,207,524	786,334	170,002	0	956,336
Calgary	910,708	528,112	0	1,438,820	1,039,956	245,222	0	1,285,178
Toronto	2,836,009	901,994	0	3,738,003	1,561,522	1,312,065	0	2,873,587
Average	487,632	241,241	23,772 *	741,673	356,978	195,054	2,658 *	553,667

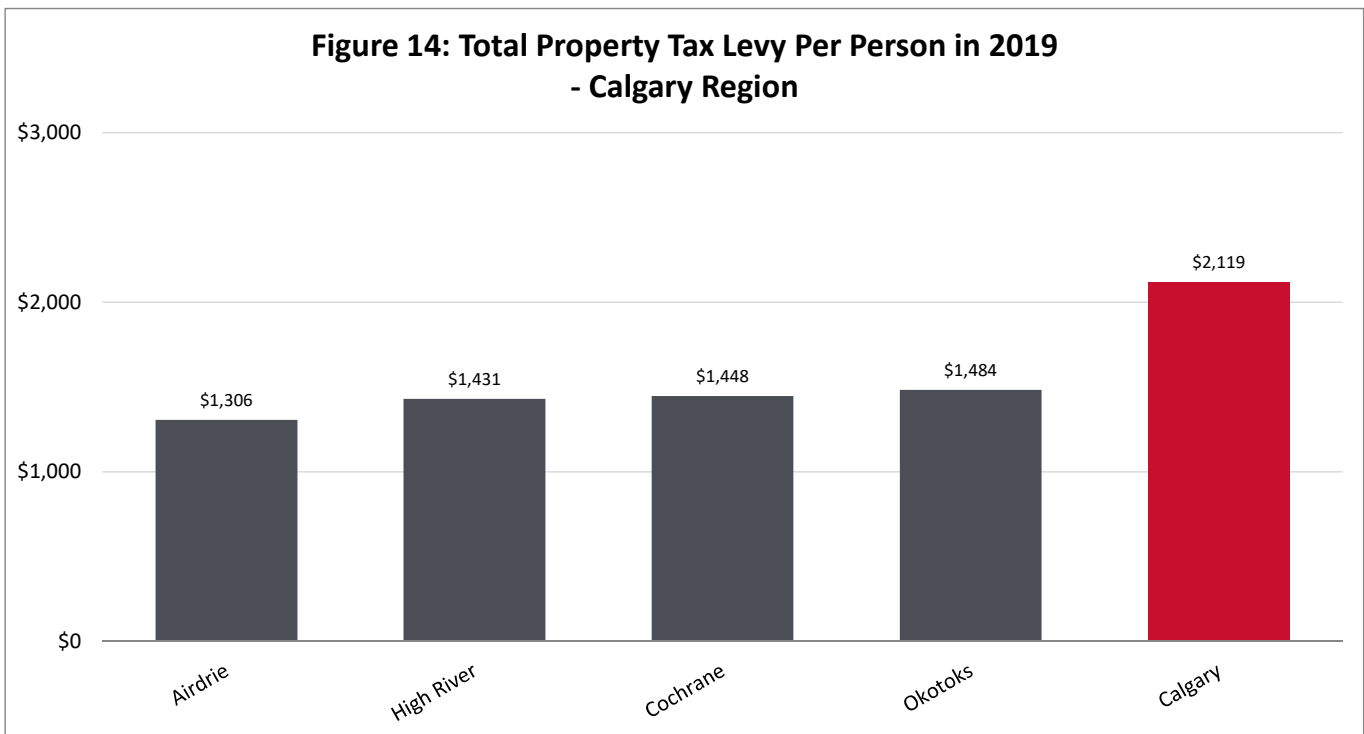
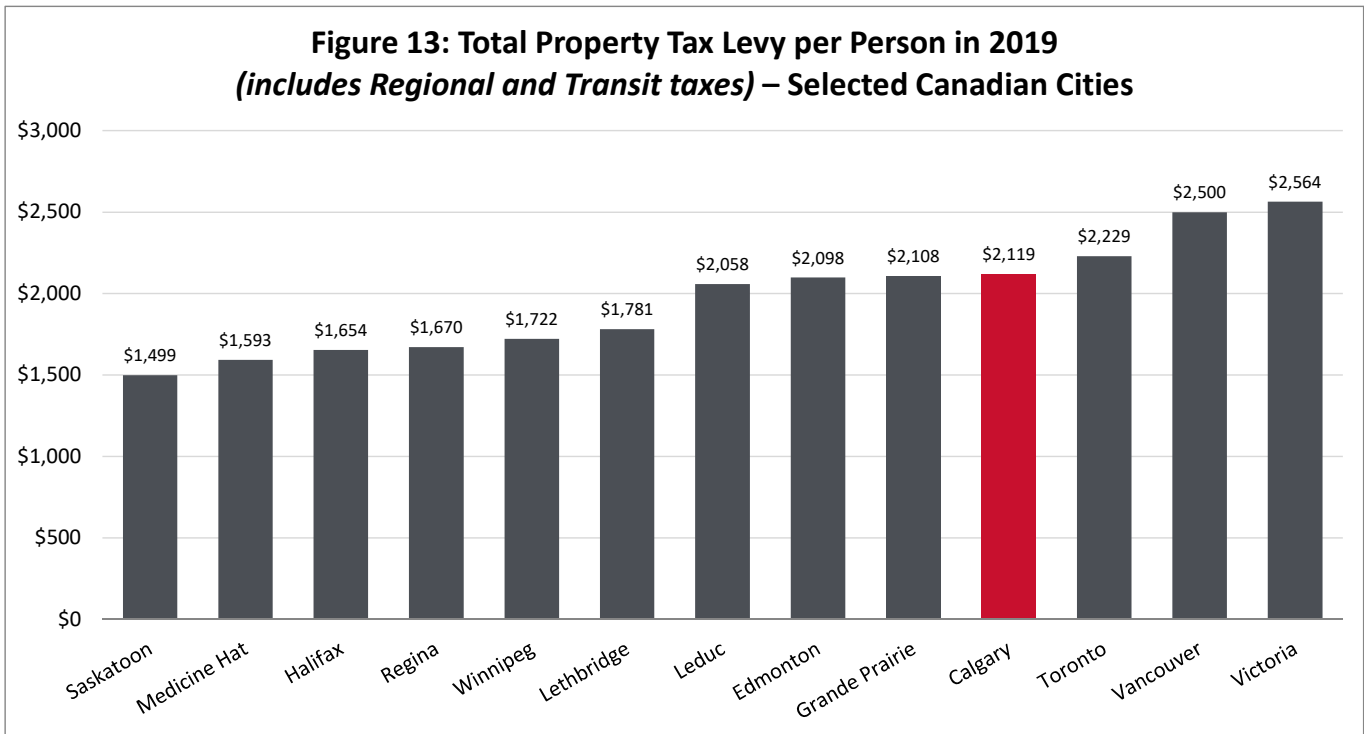
* Average of those reporting

Table 10
Total Property Tax Levy By Purposes in 2019
(Calgary Region)
(Thousands of dollars) Not including Farm taxes

Calgary Region	Residential Property				Non-residential Property			
	Municipal	School	Other	Total	Municipal	School	Other	Total
Airdrie	43,861	24,616	416	68,893	14,007	6,728	0	20,734
Cochrane	23,387	12,674	0	36,061	4,127	2,203	0	6,330
High River	11,374	4,367	194	15,935	3,044	1,313	52	4,408
Okotoks	23,350	11,605	1,487	36,442	5,307	2,765	0	8,072
Calgary	910,708	528,112	0	1,438,820	1,039,956	245,222	0	1,285,178
Average	202,536	116,275	699 *	319,230	213,288	51,646	26 *	264,945

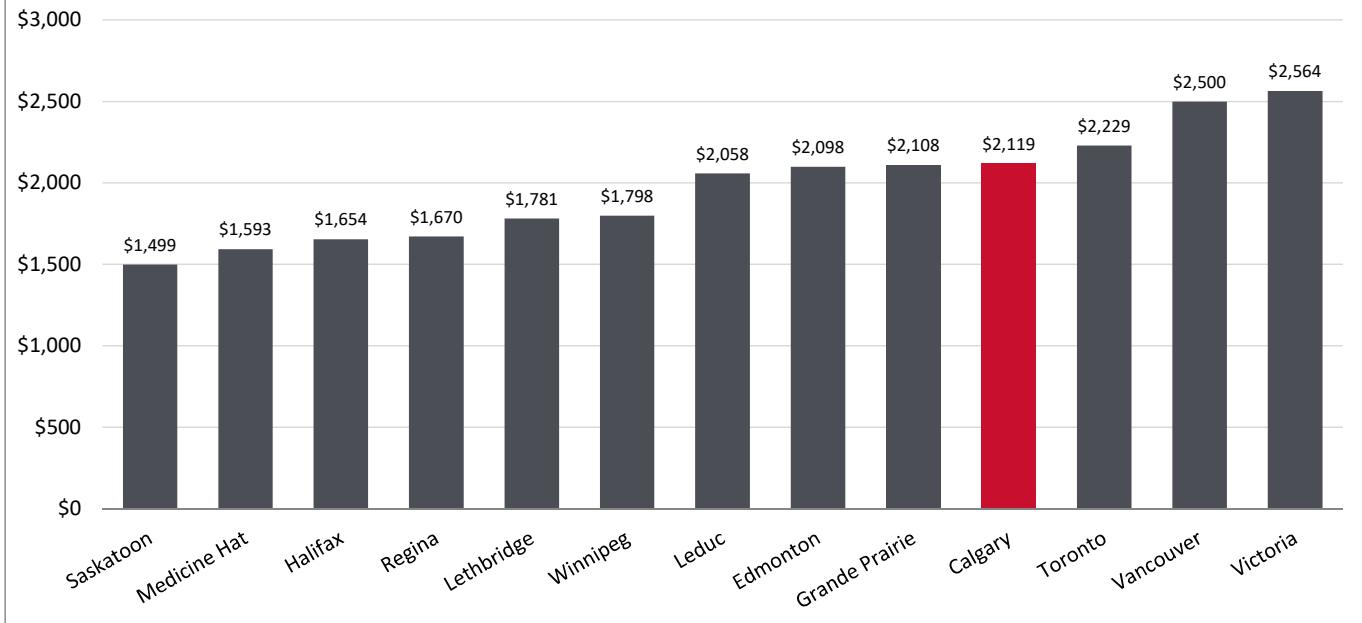
* Average of those reporting

E. Property and Business Tax Per Person

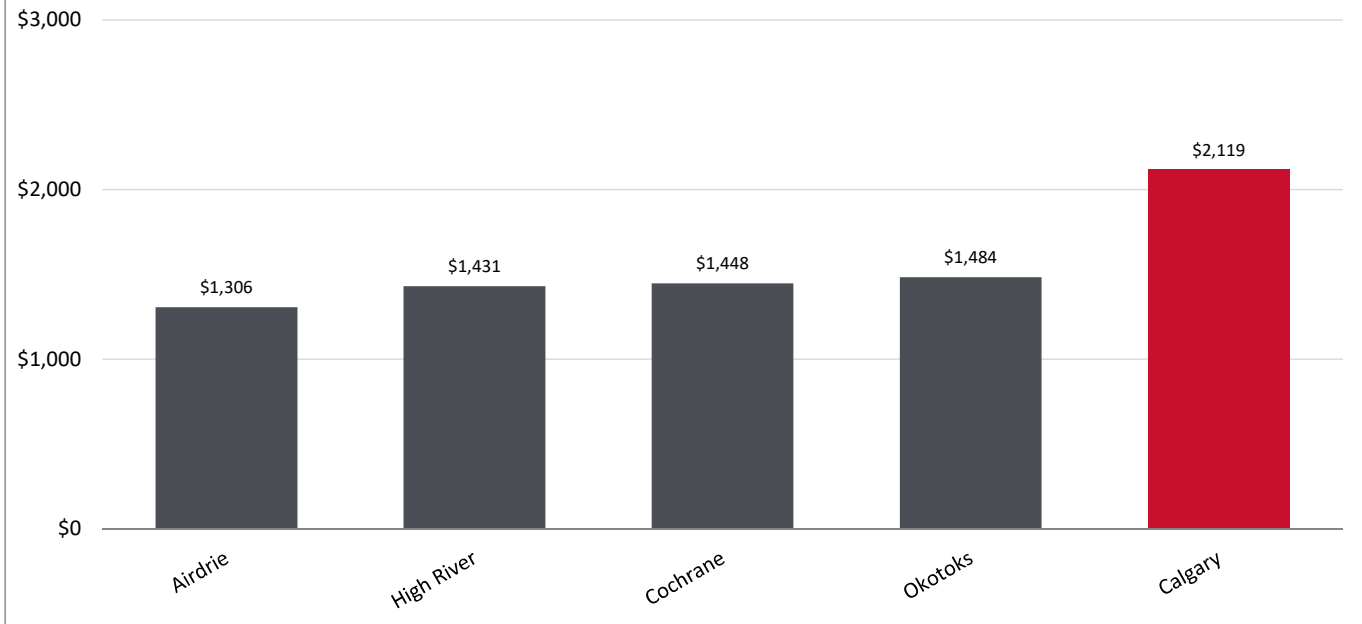


2019 Residential Property Taxes and Utility Charges Survey

**Figure 15: Total Property and Business Tax Levy Per Person in 2019
(includes Regional and Transit taxes) - Selected Canadian Cities**



**Figure 16: Total Property and Business Tax Levy Per Person in 2019
- Calgary Region**



2019 Residential Property Taxes and Utility Charges Survey

Table 11
Total Property and Business Tax Levy Per Person in 2019
(Selected Canadian Cities)
(includes Regional and Transit taxes)

City	Population	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		<i>(thousands of dollars)</i>			<i>(dollars)</i>		<i>(dollars)</i>	
Grande Prairie	69,088	145,633	0	145,633	2,108	9	2,108	9
Halifax	440,350	728,201	0	728,201	1,654	3	1,654	3
Leduc	33,032	67,971	0	67,971	2,058	7	2,058	7
Lethbridge	101,482	180,758	0	180,758	1,781	6	1,781	5
Medicine Hat	63,912	101,829	0	101,829	1,593	2	1,593	2
Regina	238,132	397,782	0	397,782	1,670	4	1,670	4
Saskatoon	272,000	407,651	0	407,651	1,499	1	1,499	1
Victoria	86,000	220,511	0	220,511	2,564	13	2,564	13
Winnipeg	763,900	1,315,495	57,876	1,373,371	1,722	5	1,798	6
Vancouver	685,885	1,714,608	0	1,714,608	2,500	12	2,500	12
Edmonton	972,223	2,039,462	0	2,039,462	2,098	8	2,098	8
Calgary	1,285,711	2,723,998	0	2,723,998	2,119	10	2,119	10
Toronto	2,965,713	6,611,624	0	6,611,624	2,229	11	2,229	11
Average	613,648	1,281,194	57,876 *	1,285,646	1,969	-	1,975	-

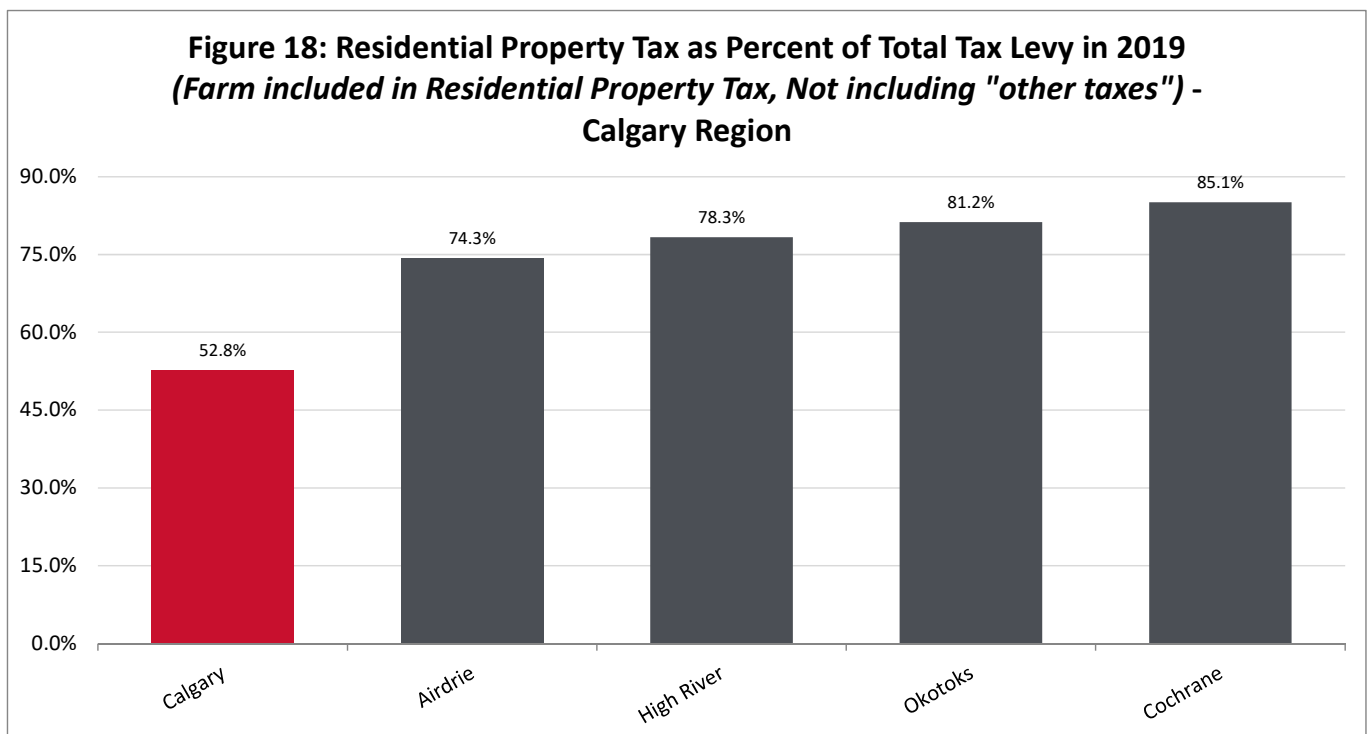
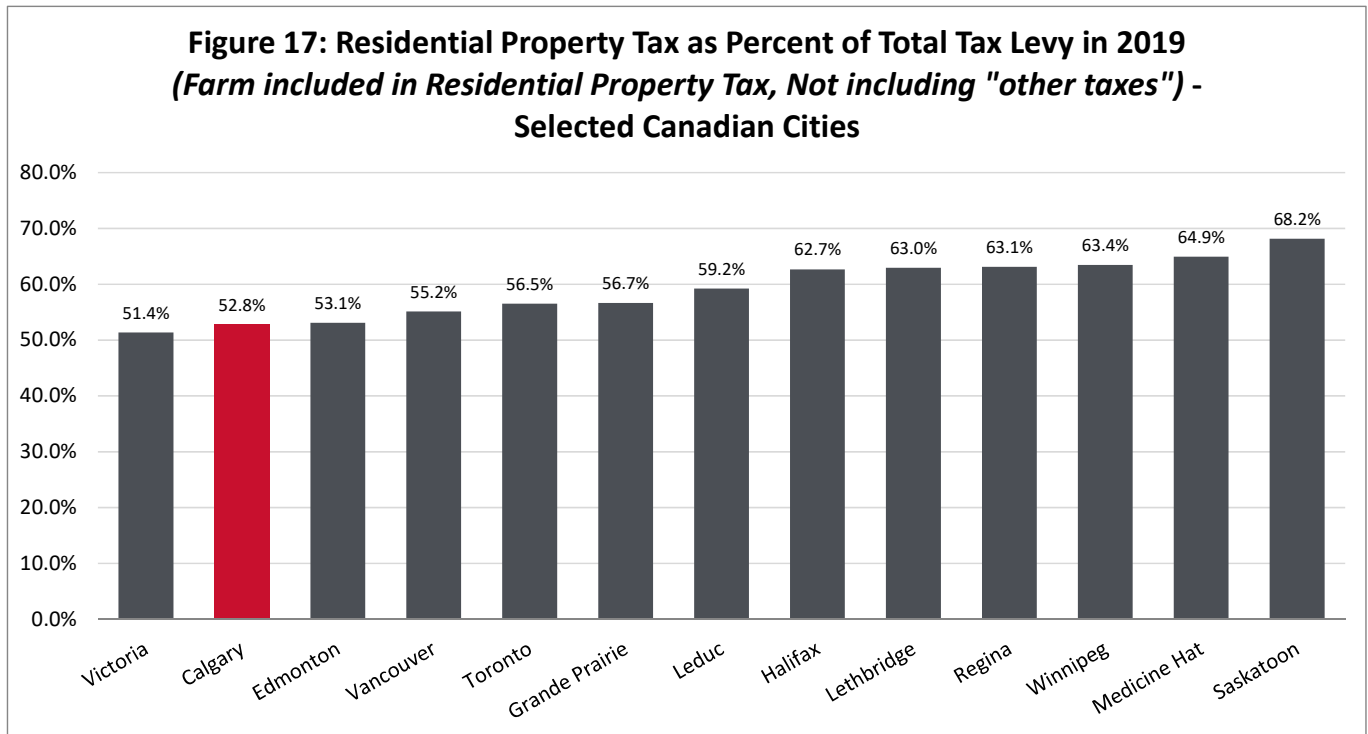
* Average of those reporting

Table 12
Total Property and Business Tax Levy Per Person in 2019
(Calgary Region)

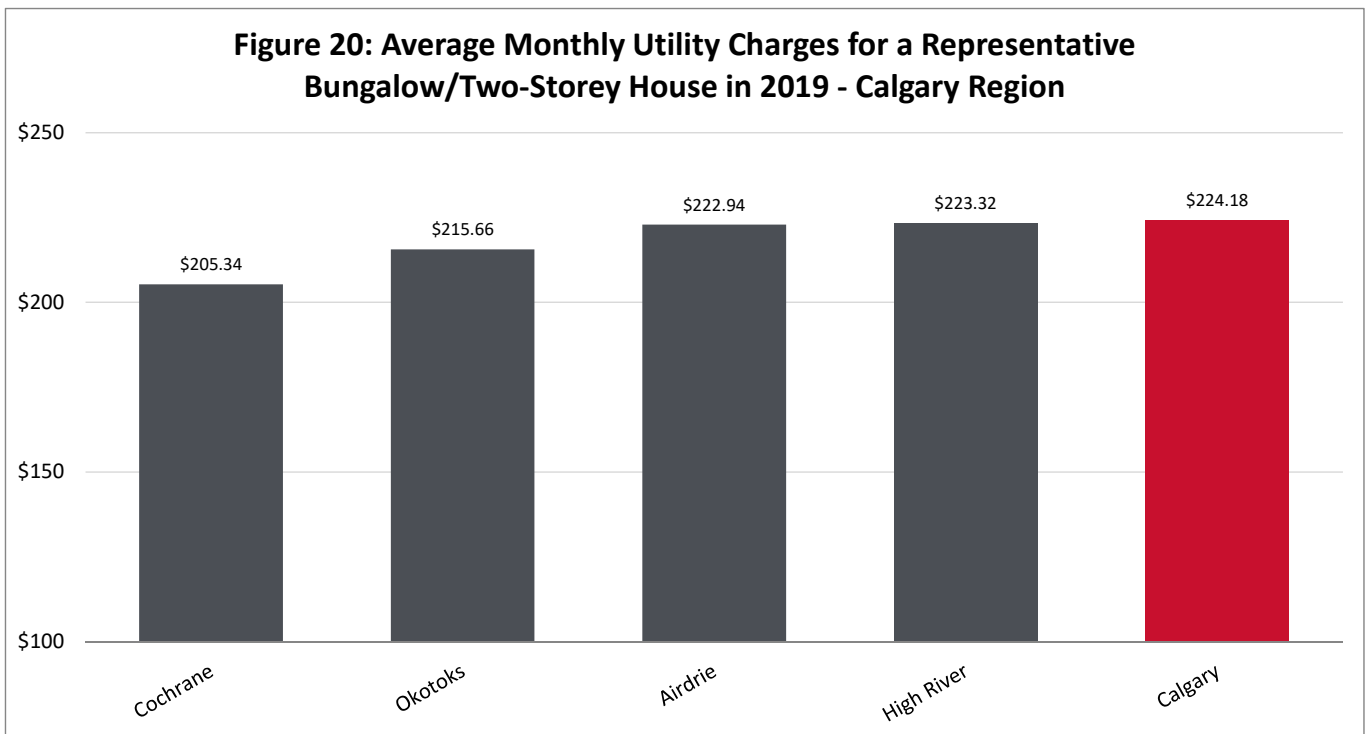
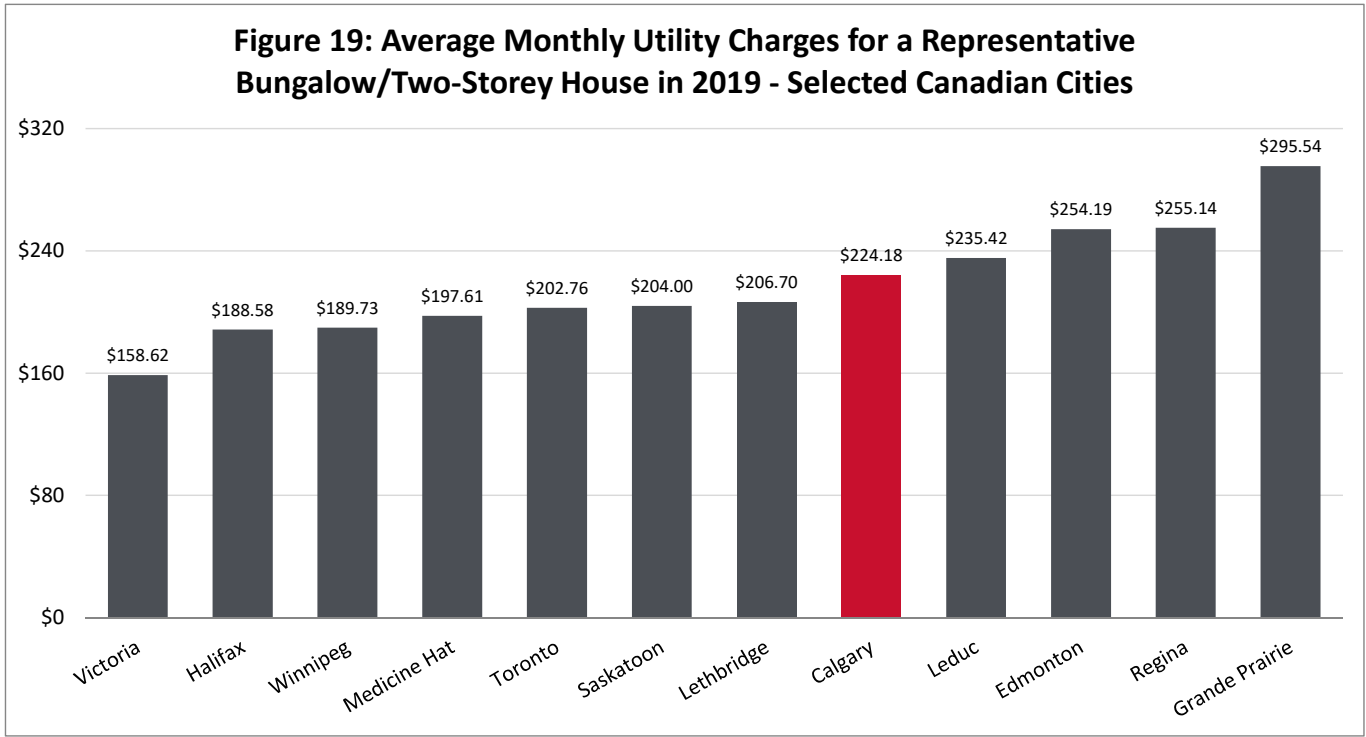
Calgary Region	Population	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		<i>(thousands of dollars)</i>			<i>(dollars)</i>		<i>(dollars)</i>	
Airdrie	70,564	92,178	0	92,178	1,306	1	1,306	1
Cochrane	29,277	42,391	0	42,391	1,448	3	1,448	3
High River	14,052	20,102	0	20,102	1,431	2	1,431	2
Okotoks	29,002	43,027	0	43,027	1,484	4	1,484	4
Calgary	1,285,711	2,723,998	0	2,723,998	2,119	5	2,119	5
Average	285,721	584,339	0	584,339	1,557	-	1,557	-

2019 Residential Property Taxes and Utility Charges Survey

F. Proportion of Property Tax Load Paid by Residential Properties



G. Average Monthly Utility Charges



2019 Residential Property Taxes and Utility Charges Survey

Table 13

**Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2019
(Selected Canadian Cities)
(dollars)**

City	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Grande Prairie	160.03	39.87	48.20	18.21	0.00	29.23	295.54	12
Halifax	104.45	31.54	47.31	0.00	5.28	0.00	188.58	2
Leduc	113.70	56.77	37.45	22.50	5.00	0.00	235.42	9
Lethbridge	117.08	34.38	25.95	25.70	0.00	3.59	206.70	7
Medicine Hat	82.00	47.79	45.43	15.98	0.00	6.41	197.61	4
Regina	122.00	62.52	46.62	7.50	16.50	0.00	255.14	11
Saskatoon	121.00	41.00	27.00	0.00	6.00	9.00	204.00	6
Victoria	60.62	28.00	40.00	19.00	11.00	0.00	158.62	1
Winnipeg	61.06	43.25	57.67	0.00	0.00	27.75	189.73	3
Vancouver	60.62	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Edmonton	100.32	47.19	47.75	47.08	11.85	0.00	254.19	10
Calgary	77.69	48.28	58.27	6.85	15.65	17.45	224.18	8
Toronto	105.76	39.00	32.00	26.00	0.00	0.00	202.76	5
* Average	98.95	43.30	42.80	20.98	10.18	15.57	217.71	-

* Average of those reporting

Table 14

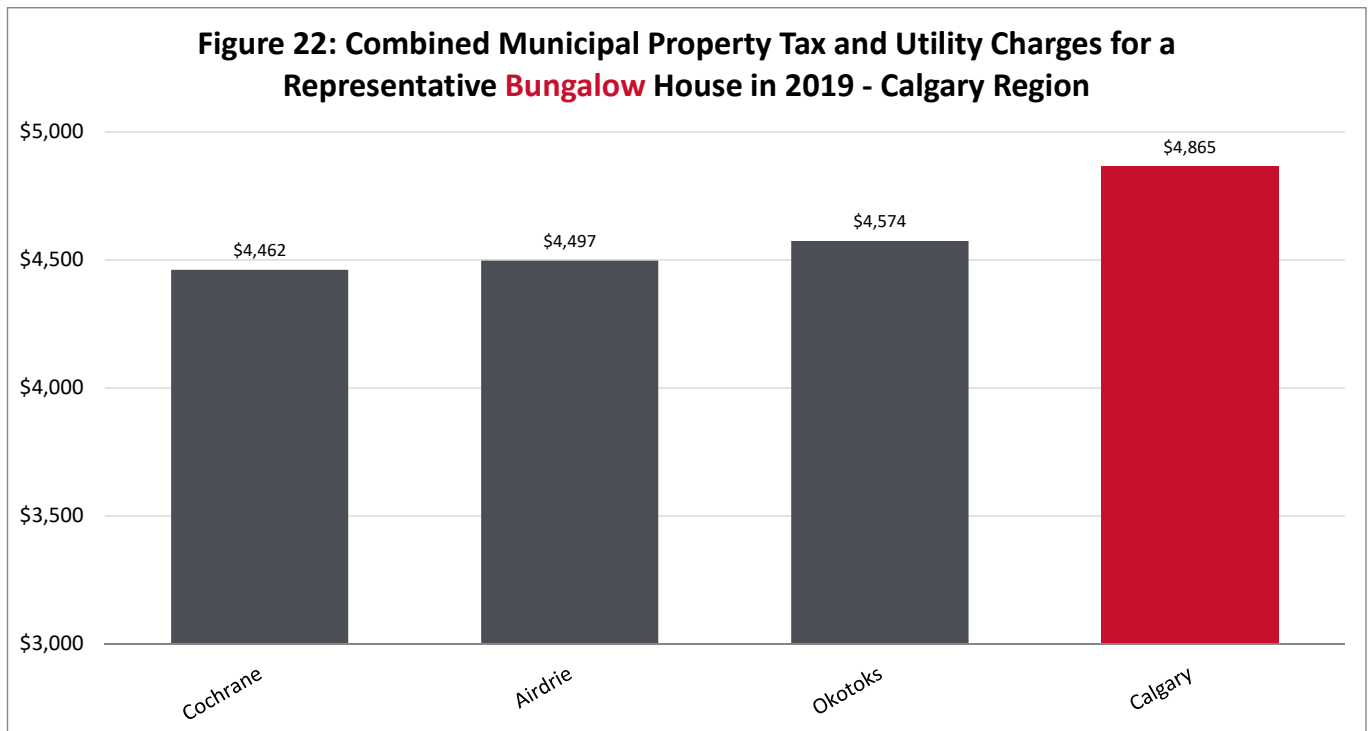
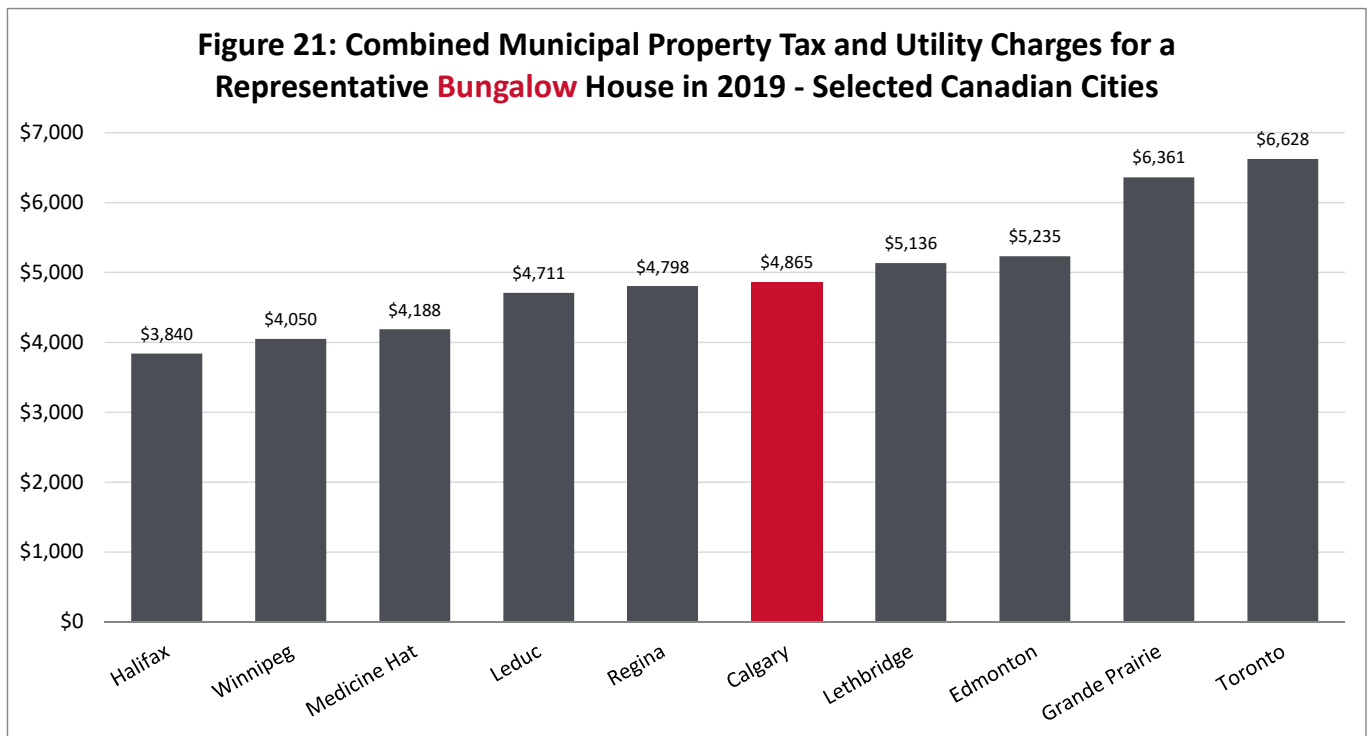
**Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2019
(Calgary Region)
(dollars)**

Calgary Region	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Airdrie	80.12	46.12	64.90	21.00	5.40	5.40	222.94	3
Cochrane	110.34	23.00	40.00	22.00	5.00	5.00	205.34	1
High River	113.34	36.30	51.38	11.05	5.65	5.60	223.32	4
Okotoks	107.58	38.20	47.80	22.08 [†]	0.00	0.00	215.66	2
Calgary	77.69	48.28	58.27	6.85	15.65	17.45	224.18	5
* Average	97.81	38.38	52.47	16.60	6.34	6.69	218.29	-

[†] Combined Garbage, Organic and Recycling

* Average of those reporting

H. Combined Municipal Property Tax and Utility Charges



2019 Residential Property Taxes and Utility Charges Survey

Figure 23: Combined Municipal Property Tax and Utility Charges for a Representative **Two-Storey House in 2019 - Selected Canadian Cities**

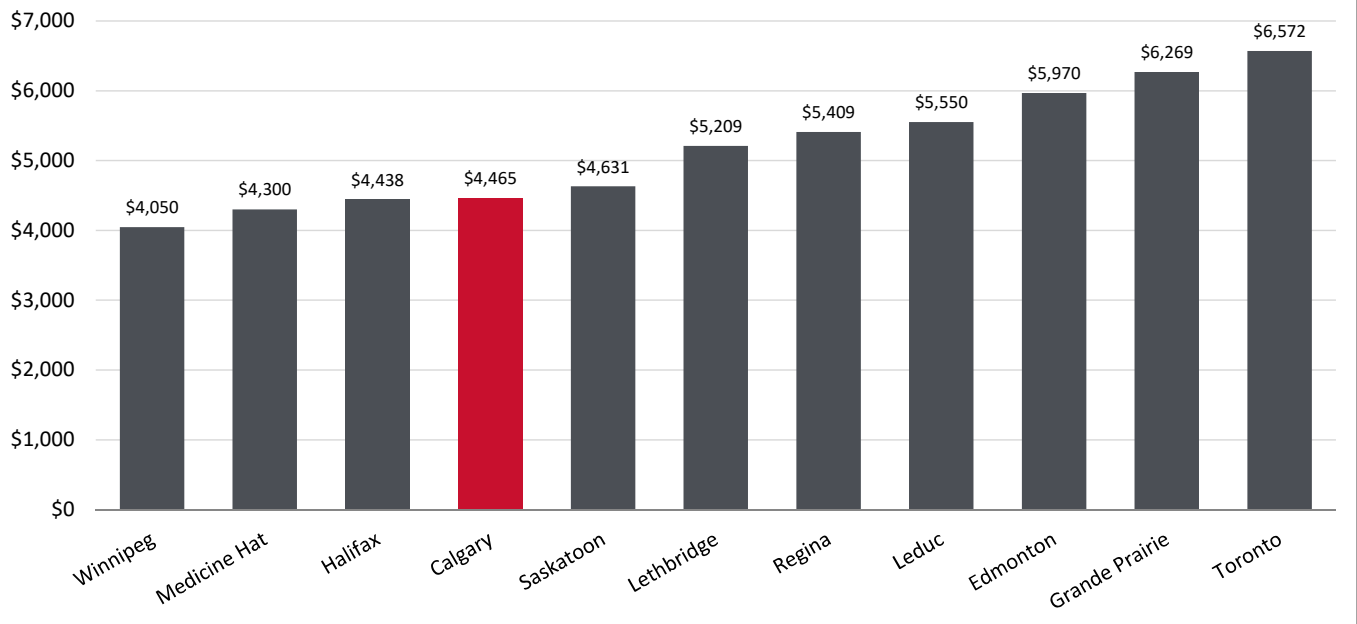
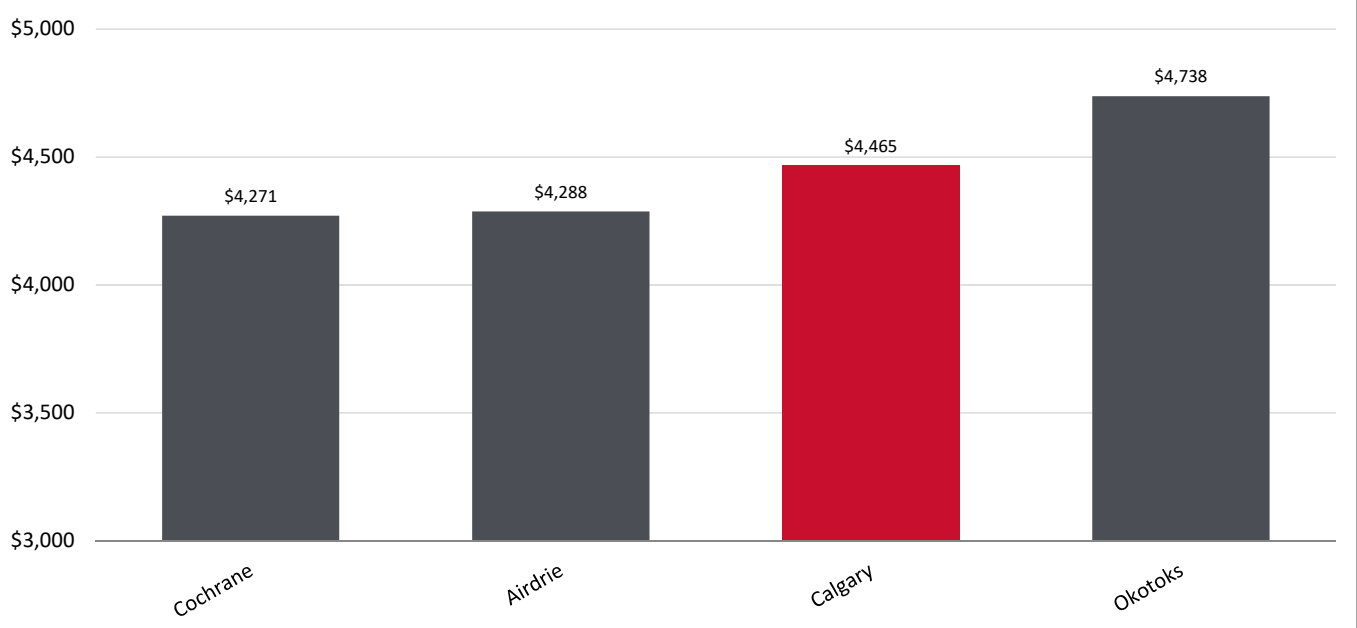


Figure 24: Combined Municipal Property Tax and Utility Charges for a Representative **Two-Storey House in 2019 - Calgary Region**



2019 Residential Property Taxes and Utility Charges Survey

Table 15
Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2019
(Selected Canadian Cities)
(dollars)

City	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Grande Prairie	3,546.48	2,815	6,361.48	9	9
Halifax	2,262.96	1,577	3,840.08	1	1
Leduc	2,825.04	1,886	4,710.99	4	5
Lethbridge	2,480.40	2,656	5,136.40	7	8
Medicine Hat	2,371.32	1,816	4,187.80	3	4
Regina	3,061.68	1,736	4,797.75	5	2
Saskatoon	2,448.00	N/A	N/A	N/A	N/A
Victoria	1,903.44	N/A	N/A	N/A	N/A
Winnipeg	2,276.75	1,773	4,049.75	2	3
Vancouver	N/A	N/A	N/A	N/A	N/A
Edmonton	3,050.28	2,185	5,235.15	8	7
Calgary	2,690.21	2,175	4,865.21	6	6
Toronto	2,433.12	4,195	6,628.12	10	10
Average	2,612.47*	2,281*	4,981.27 *	-	-

* Average of those reporting

Table 16
Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2019
(Calgary Region)
(dollars)

Calgary Region	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Airdrie	2,675.28	1,822	4,497.26	2	1
Cochrane	2,464.08	1,998	4,462.08	1	3
High River	2,679.78	N/A	N/A	N/A	N/A
Okotoks	2,587.92	1,986	4,574.32	3	2
Calgary	2,690.21	2,175	4,865.21	4	4
Average	2,619.45	1,995*	4,599.72 *	-	-

* Average of those reporting

2019 Residential Property Taxes and Utility Charges Survey

Table 17
Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2019
(Selected Canadian Cities)
(dollars)

City	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Grande Prairie	3,546.48	2,723	6,269.48	10	7
Halifax	2,262.96	2,175	4,438.10	3	4
Leduc	2,825.04	2,725	5,550.02	8	8
Lethbridge	2,480.40	2,729	5,209.40	6	9
Medicine Hat	2,371.32	1,929	4,300.19	2	3
Regina	3,061.68	2,347	5,408.96	7	6
Saskatoon	2,448.00	2,183	4,631.00	5	5
Victoria	1,903.44	N/A	N/A	N/A	N/A
Winnipeg	2,276.75	1,773	4,049.75	1	1
Vancouver	N/A	N/A	N/A	N/A	N/A
Edmonton	3,050.28	2,920	5,969.91	9	10
Calgary	2,690.21	1,775	4,465.21	4	2
Toronto	2,433.12	4,139	6,572.12	11	11
Average	2,612.47*	2,493*	5,169.47*	-	-

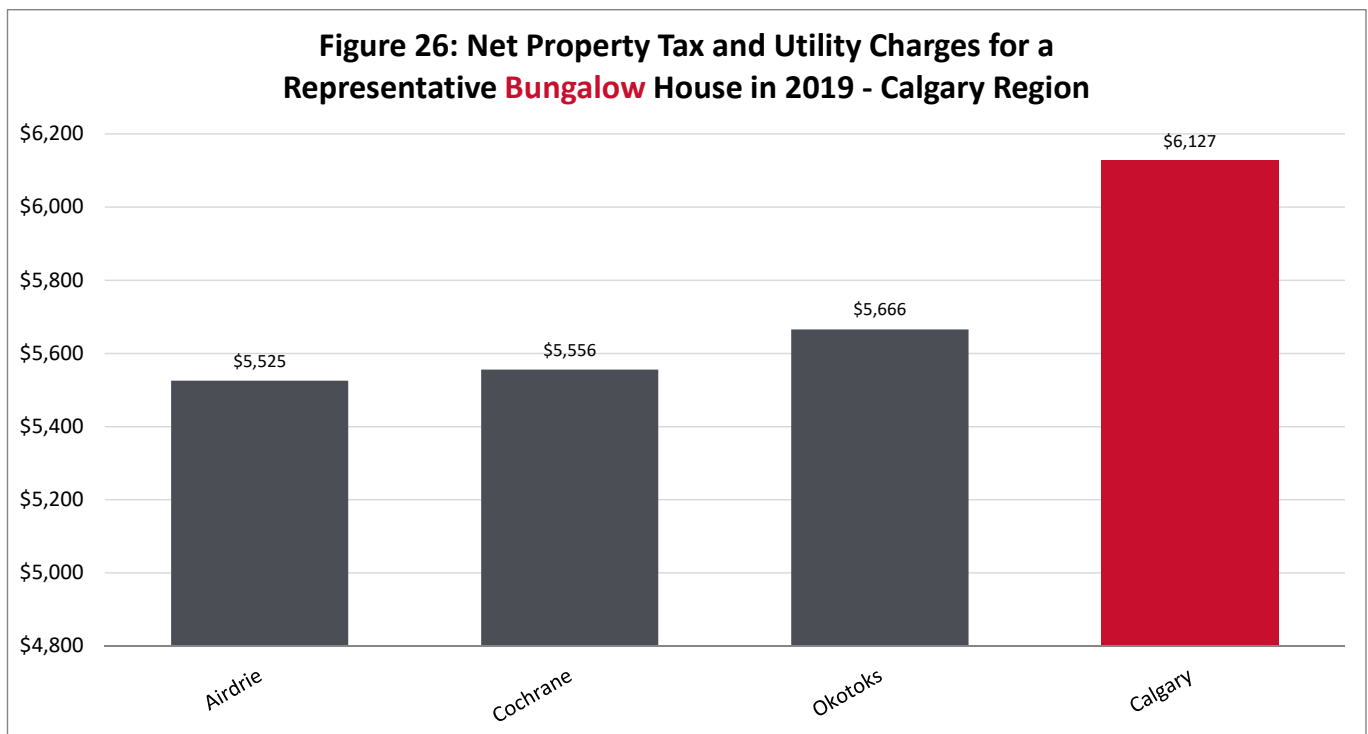
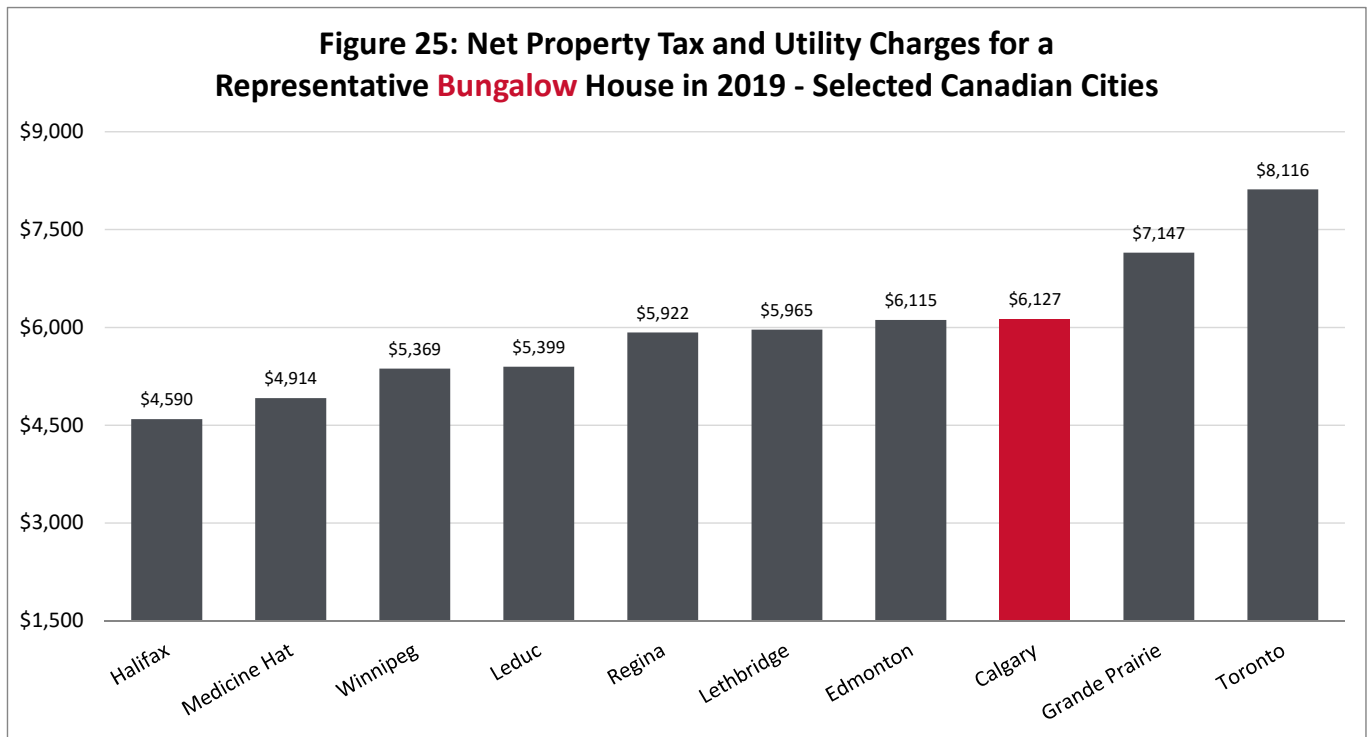
* Average of those reporting

Table 18
Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2019
(Calgary Region)
(dollars)

Calgary Region	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Airdrie	2,675.28	1,612	4,287.73	2	1
Cochrane	2,464.08	1,807	4,271.08	1	3
High River	2,679.78	N/A	N/A	N/A	N/A
Okotoks	2,587.92	2,150	4,737.76	4	4
Calgary	2,690.21	1,775	4,465.21	3	2
Average	2,619.45	1,836*	4,440.45*	-	-

* Average of those reporting

I. Combined Net Property Tax and Utility Charges



2019 Residential Property Taxes and Utility Charges Survey

Figure 27: Net Property Tax and Utility Charges for a Representative **Two-Storey House in 2019 - Selected Canadian Cities**

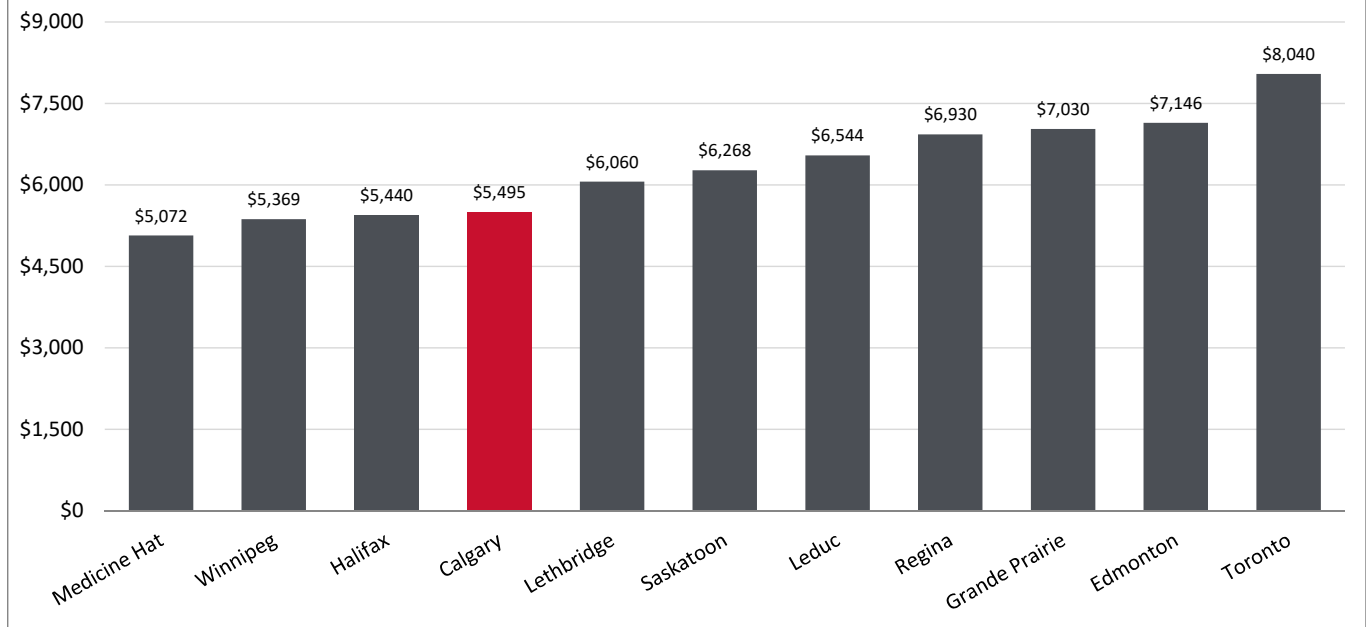
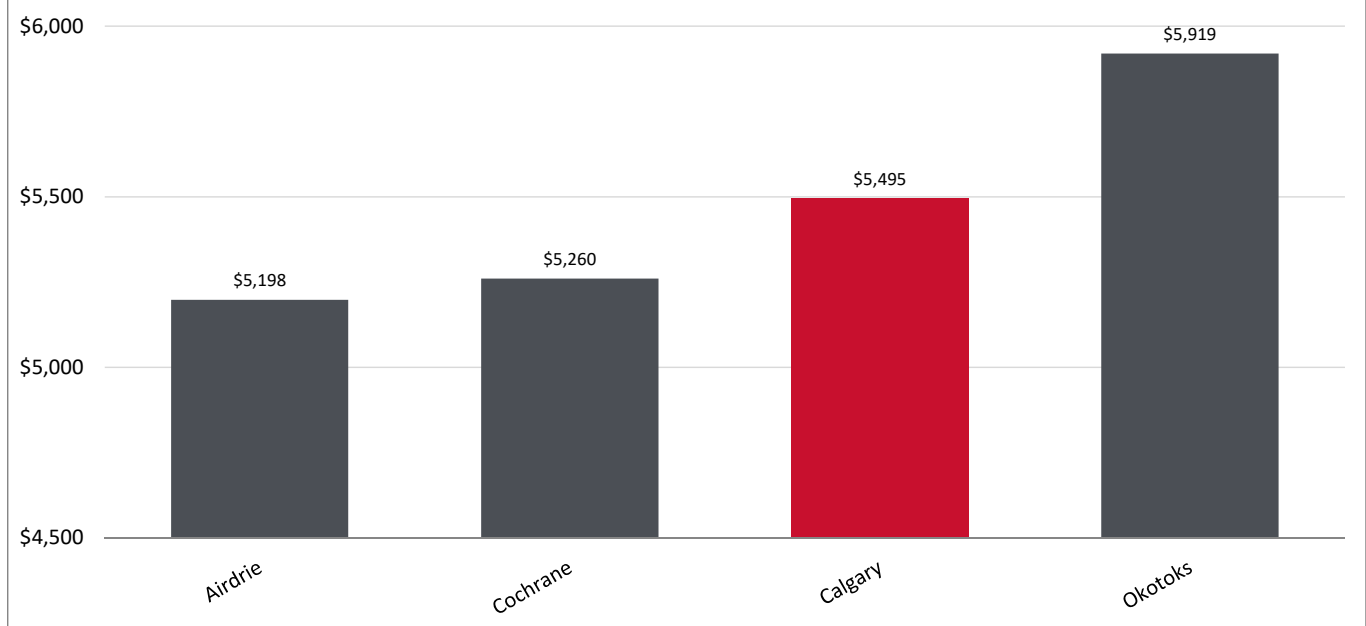


Figure 28: Net Property Tax and Utility Charges for a Representative **Two-Storey House in 2019 - Calgary Region**



2019 Residential Property Taxes and Utility Charges Survey

Table 19
Net Property Tax and Utility Charges for a Representative Bungalow / Two-Storey House in 2019
(Selected Canadian Cities)
(dollars)

City	Utility Charges	Bungalow			Two-Storey		
		Net Property Tax Levy (After Grants)	Total	Rank	Net Property Tax Levy (After Grants)	Total	Rank
Grande Prairie	3,546.48	3,601	7,147.48	9	3,484	7,030.48	9
Halifax	2,262.96	2,327	4,590.10	1	3,177	5,439.75	3
Leduc	2,825.04	2,574	5,398.83	4	3,719	6,543.85	7
Lethbridge	2,480.40	3,485	5,965.40	6	3,580	6,060.40	5
Medicine Hat	2,371.32	2,543	4,914.44	2	2,700	5,071.79	1
Regina	3,061.68	2,861	5,922.45	5	3,868	6,929.63	8
Saskatoon	2,448.00	N/A	N/A	N/A	3,820	6,268.00	6
Victoria	1,903.44	N/A	N/A	N/A	N/A	N/A	N/A
Winnipeg	2,276.75	3,092	5,368.75	3	3,092	5,368.75	2
Vancouver	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Edmonton	3,050.28	3,065	6,114.97	7	4,095	7,145.61	10
Calgary	2,690.21	3,437	6,127.21	8	2,805	5,495.21	4
Toronto	2,433.12	5,683	8,116.12	10	5,607	8,040.12	11
Average	2,612.47*	3,267*	5,966.58*	-	3,632*	6,308.51*	-

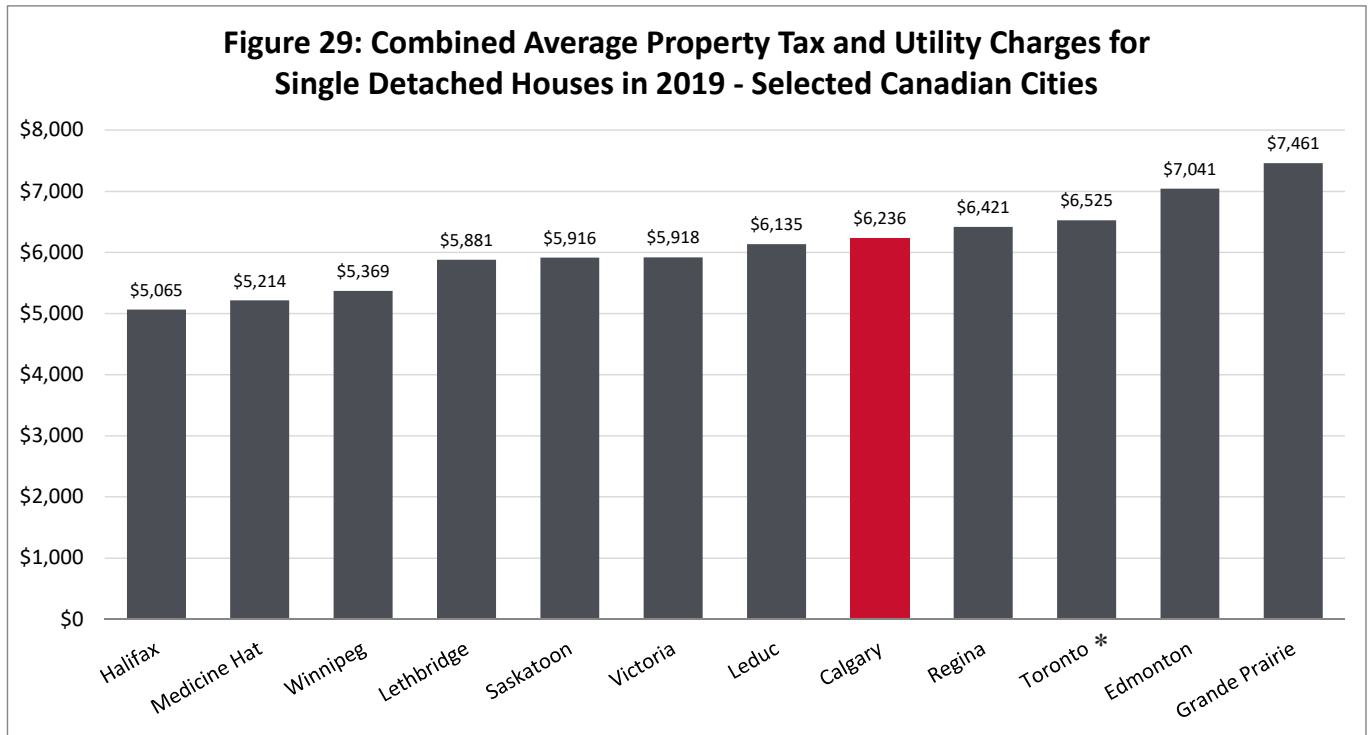
* Average of those reporting

Table 20
Net Property Tax and Utility Charges for a Representative Bungalow / Two-Storey House in 2019
(Calgary Region)
(dollars)

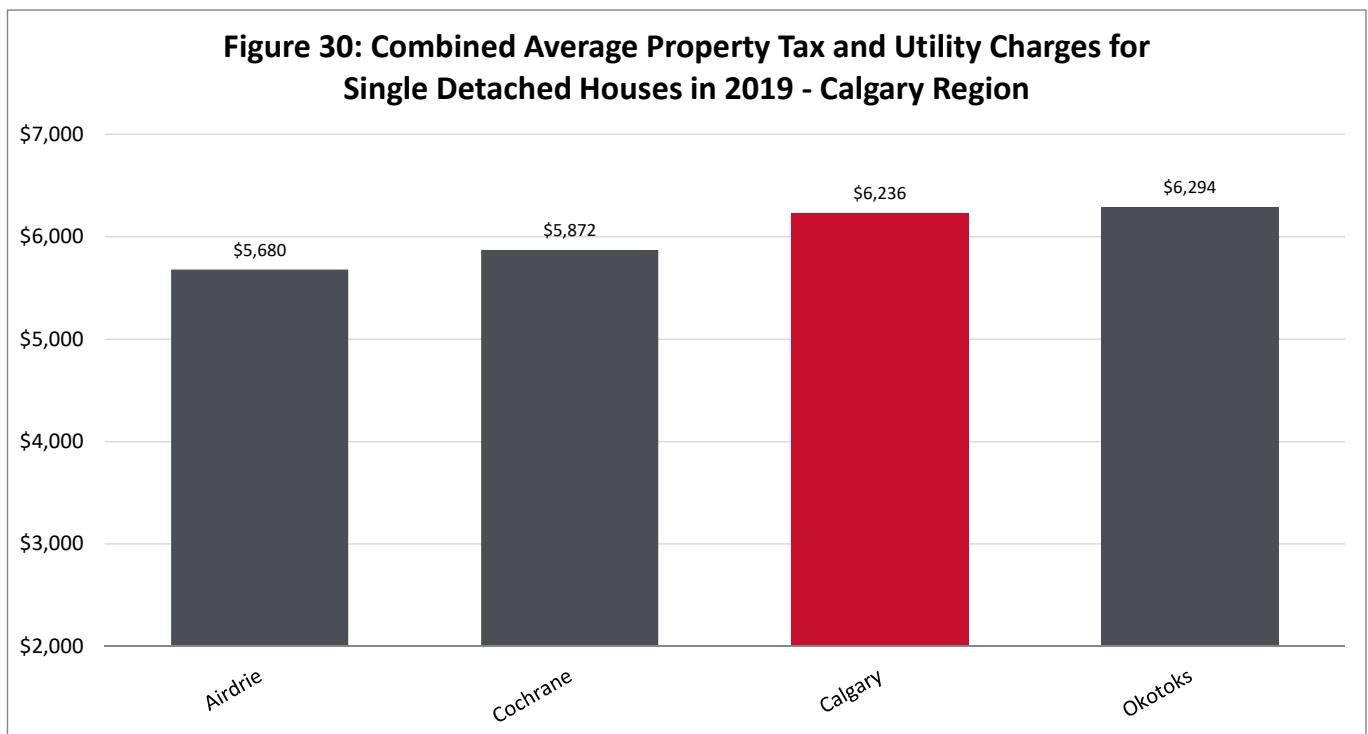
Calgary Region	Utility Charges	Bungalow			Two-Storey		
		Net Property Tax Levy (After Grants)	Total	Rank	Net Property Tax Levy (After Grants)	Total	Rank
Airdrie	2,675.28	2,850	5,525.43	1	2,522	5,197.67	1
Cochrane	2,464.08	3,092	5,556.08	2	2,796	5,260.08	2
High River	2,679.78	N/A	N/A	N/A	N/A	N/A	N/A
Okotoks	2,587.92	3,078	5,666.06	3	3,331	5,919.32	4
Calgary	2,690.21	3,437	6,127.21	4	2,805	5,495.21	3
Average	2,619.45	3,114*	5,718.70*	-	2,864*	5,468.07*	-

* Average of those reporting

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



* For Toronto this is average across all dwellings.



2019 Residential Property Taxes and Utility Charges Survey

Table 21
Average Property Tax and Utility Charges for Single Detached Houses in 2019
(Selected Canadian Cities)
(dollars)

City	Average Property Tax	Utility Charges	Total	Rank
Grande Prairie	3,915	3,546.48	7,461.48	12
Halifax	2,802	2,262.96	5,064.99	1
Leduc	3,310	2,825.04	6,135.04	7
Lethbridge	3,401	2,480.40	5,881.40	4
Medicine Hat	2,843	2,371.32	5,214.32	2
Regina	3,359	3,061.68	6,420.51	9
Saskatoon	3,468	2,448.00	5,916.00	5
Victoria	4,015	1,903.44	5,918.44	6
Winnipeg	3,092	2,276.75	5,368.75	3
Vancouver	4,497	N/A	N/A	N/A
Edmonton	3,991	3,050.28	7,041.28	11
Calgary	3,546	2,690.21	6,236.21	8
Toronto	4,092	2,433.12	6,525.12	10
Average	3,564	2,612.47*	6,098.63*	-

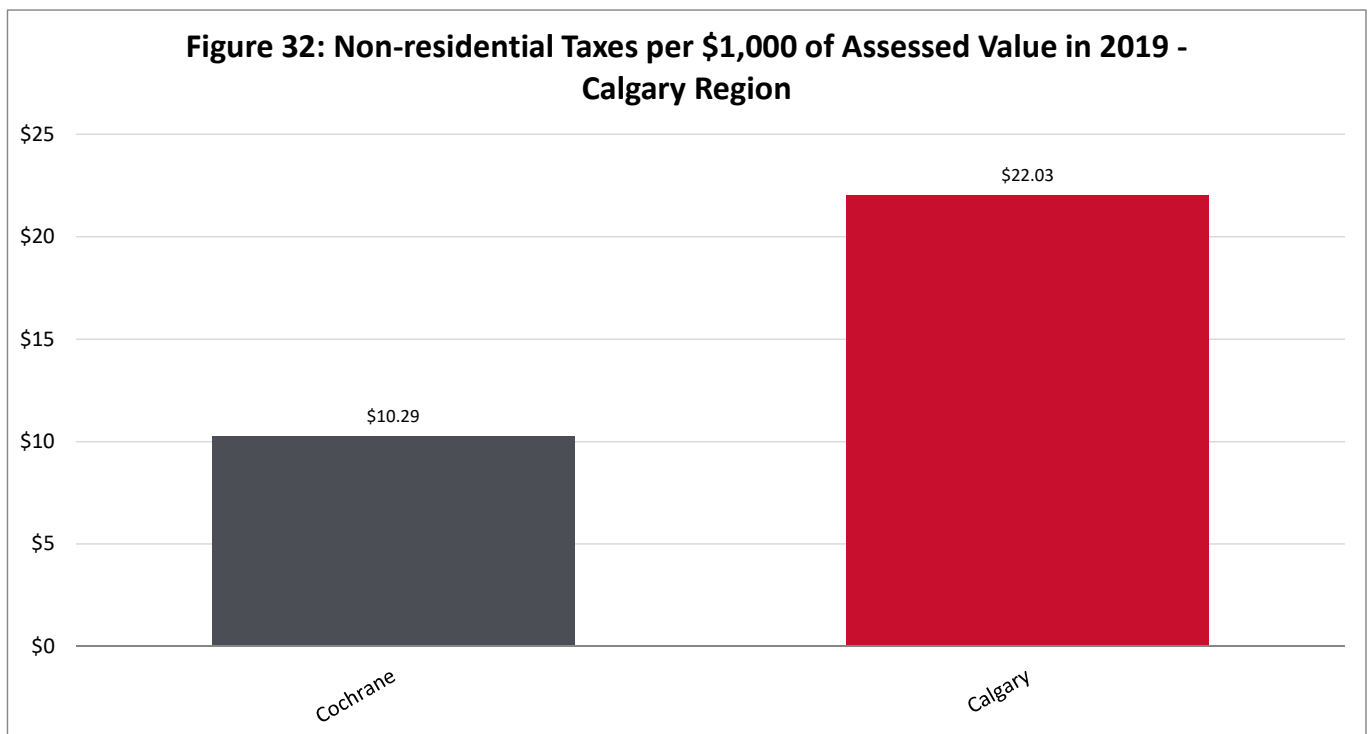
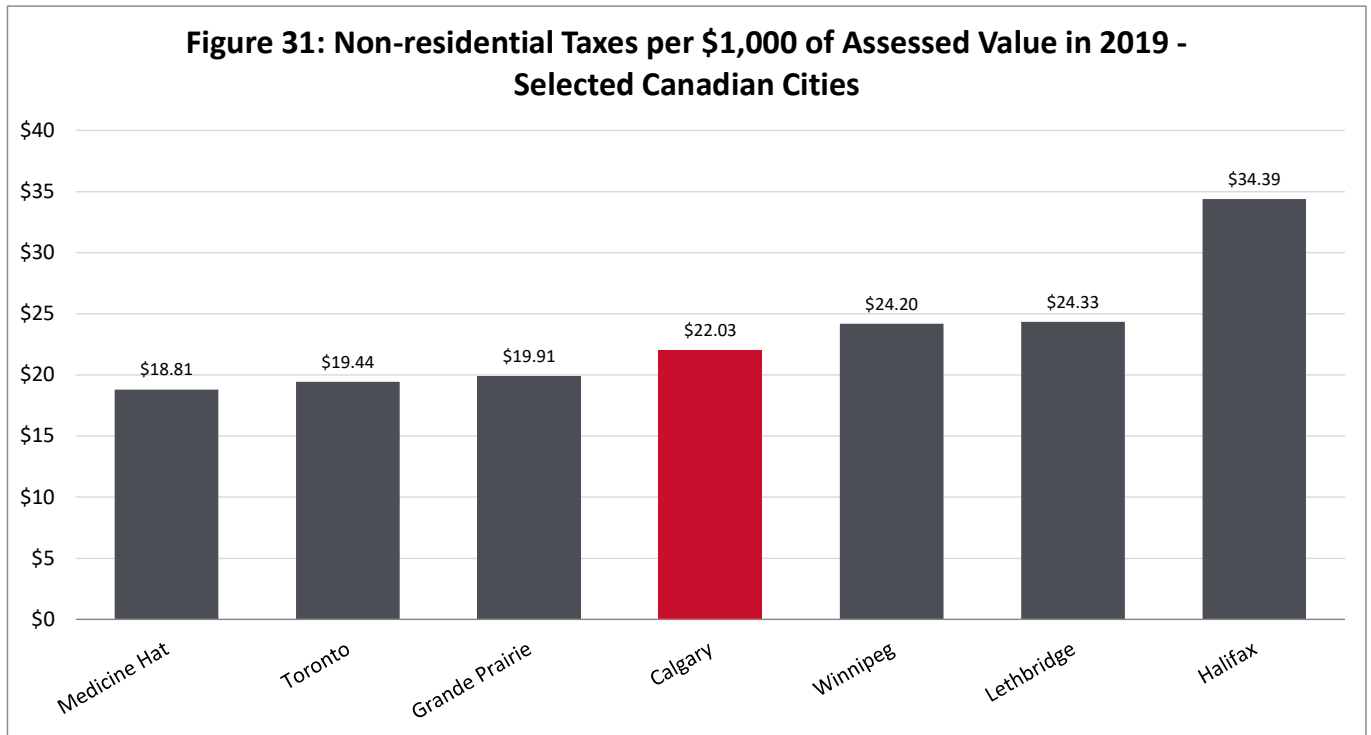
* Average of those reporting

Table 22
Average Property Tax and Utility Charges for Single Detached Houses in 2019
(Calgary Region)
(dollars)

Calgary Region	Average Property Tax	Utility Charges	Total	Rank
Airdrie	3,005	2,675.28	5,679.92	1
Cochrane	3,408	2,464.08	5,872.08	2
High River	N/A	2,679.78	N/A	N/A
Okotoks	3,706	2,587.92	6,293.92	4
Calgary	3,546	2,690.21	6,236.21	3
Average	3,416*	2,619.45	6,020.53*	-

* Average of those reporting

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



2019 Residential Property Taxes and Utility Charges Survey

Table 23
Non-residential Taxes per \$1,000 of Assessed Value 2019
(Selected Canadian Cities)
(dollars)

City	Non-residential Taxes per \$1,000 of Assessed Value			Rank
	Municipal	Provincial	Total	
Grande Prairie	16.04	3.87	19.91	3
Halifax	29.98	4.40	34.39	7
Leduc	N/A	N/A	N/A	N/A
Lethbridge	20.40	3.93	24.33	6
Medicine Hat	15.12	3.70	18.81	1
Regina	N/A	N/A	N/A	N/A
Saskatoon	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A
Winnipeg	8.64	15.56	24.20	5
Vancouver	N/A	N/A	N/A	N/A
Edmonton	N/A	N/A	N/A	N/A
Calgary	17.78	4.25	22.03	4
Toronto	11.52	7.92	19.44	2
Average	17.07*	6.23*	23.30*	-

* Average of those reporting

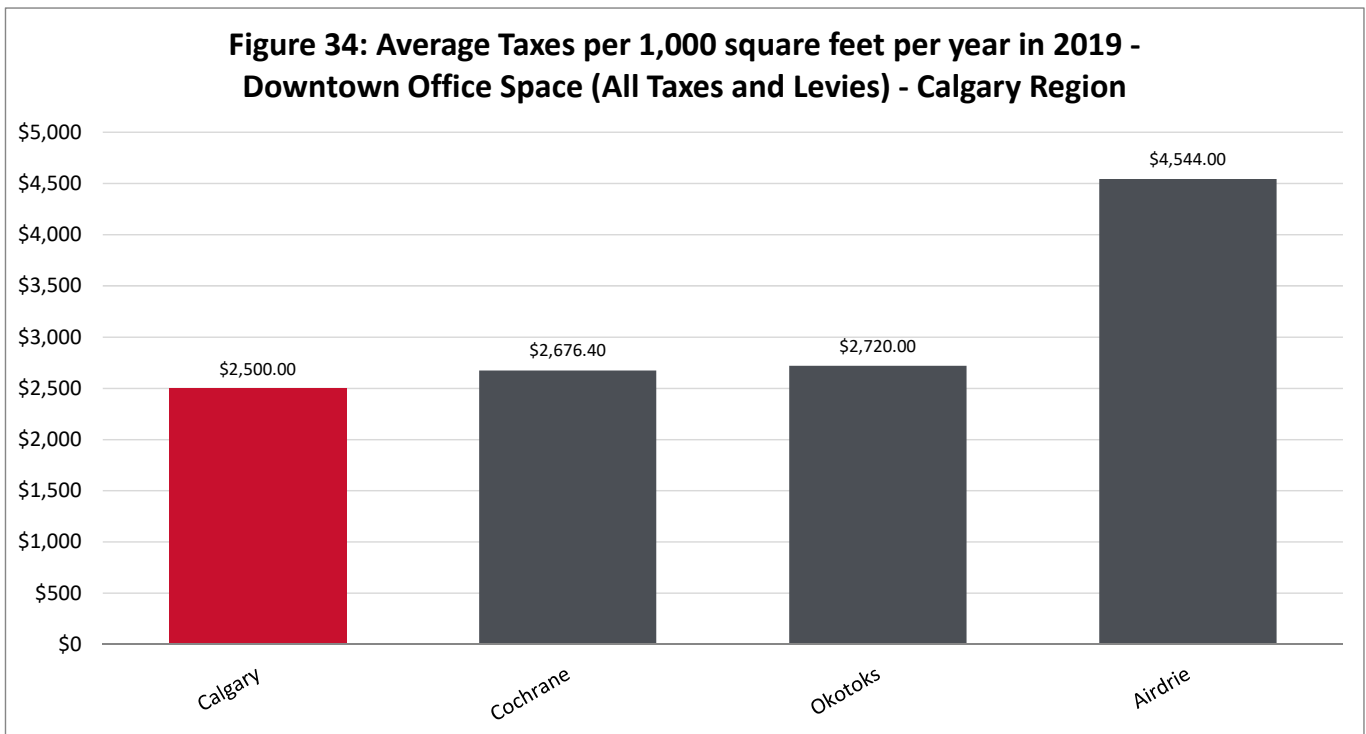
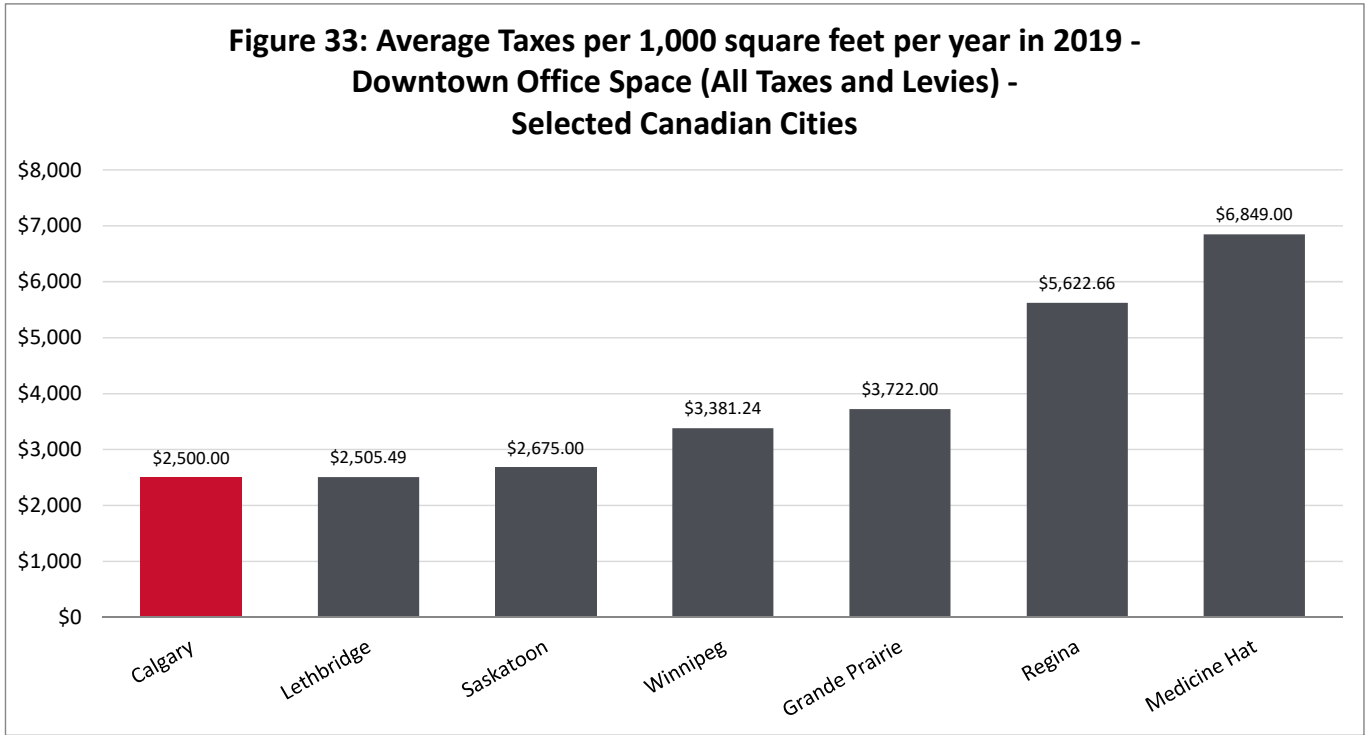
Table 24
Non-residential Taxes per \$1,000 of Assessed Value 2019
(Calgary Region)
(dollars)

Calgary Region	Non-residential Taxes per \$1,000 of Assessed Value			Rank
	Municipal	Provincial	Total	
Airdrie	N/A	N/A	N/A	N/A
Cochrane	6.64	3.65	10.29	1
High River	N/A	N/A	N/A	N/A
Okotoks	N/A	N/A	N/A	N/A
Calgary	17.78	4.25	22.03	2
Average	12.21*	3.95*	16.16*	-

* Average of those reporting

2019 Residential Property Taxes and Utility Charges Survey

L. Average Taxes per 1,000 square feet per year



2019 Residential Property Taxes and Utility Charges Survey

Figure 35: Average Taxes per 1,000 square feet per year in 2019 - Big Box Retail of 50,000 sq feet or more (All Taxes and Levies) - Selected Canadian Cities

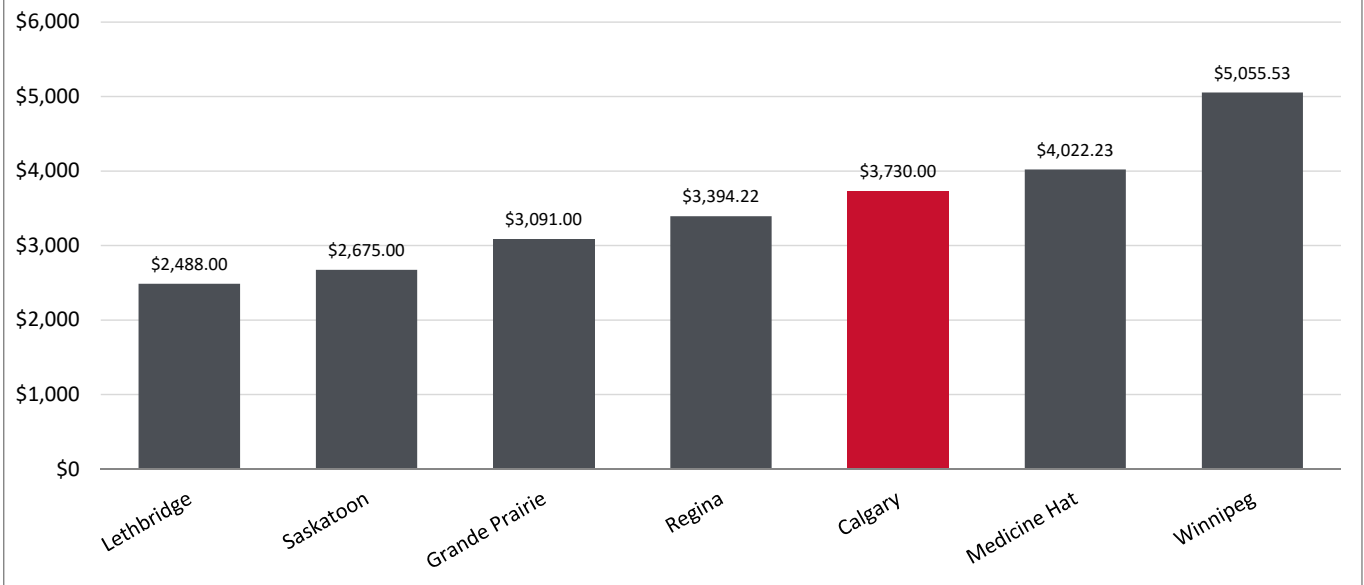
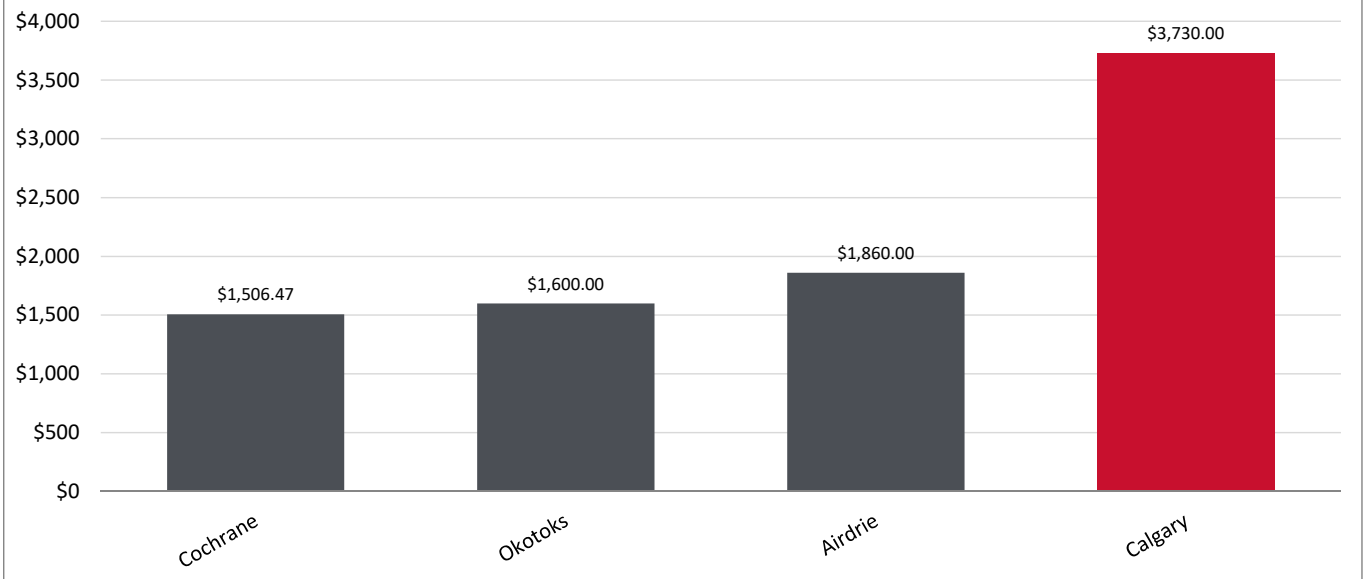


Figure 36: Average Taxes per 1,000 square feet per year in 2019 - Big Box Retail of 50,000 sq feet or more (All Taxes and Levies) - Calgary Region



2019 Residential Property Taxes and Utility Charges Survey

Figure 37: Average Taxes per 1,000 square feet per year in 2019 - Big Box Retail of 50,000 sq feet or more (Municipal Property Tax only) - Selected Canadian Cities

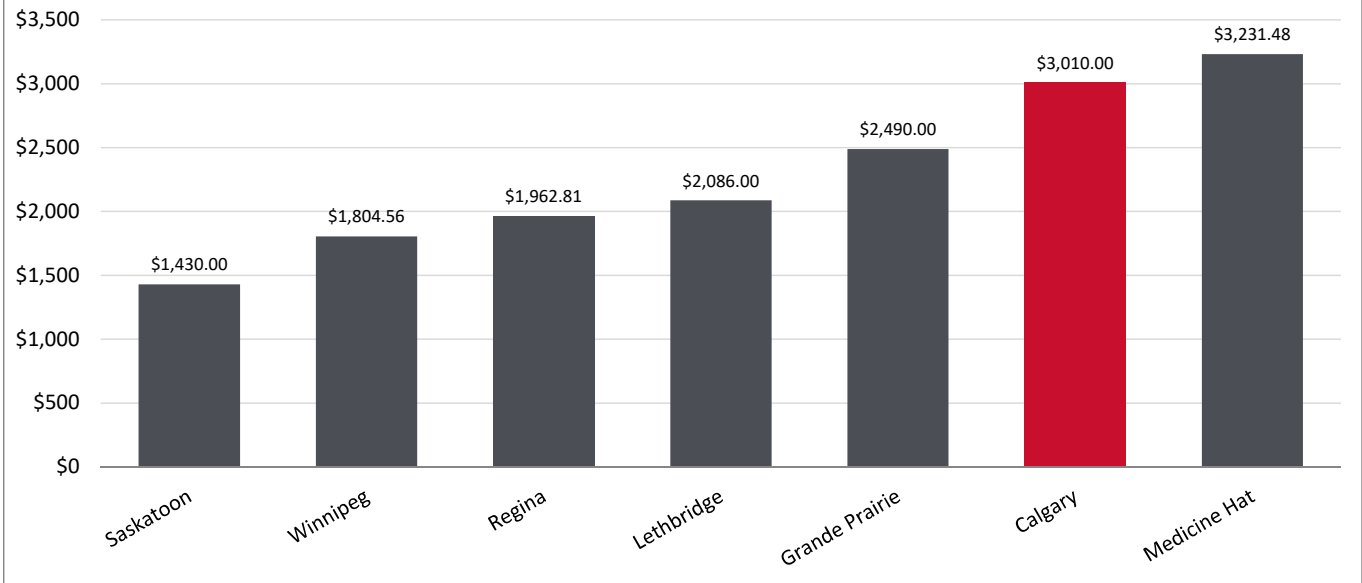
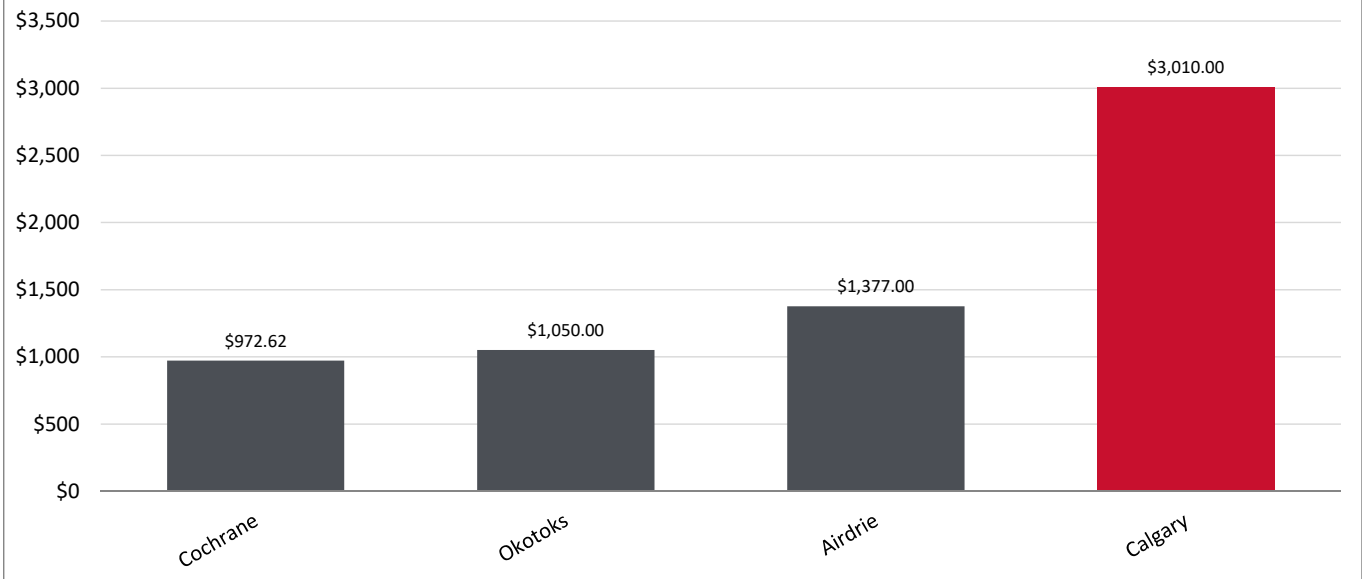


Figure 38: Average Taxes per 1,000 square feet per year in 2019 - Big Box Retail of 50,000 sq feet or more (Municipal Property Tax only) - Calgary Region



2019 Residential Property Taxes and Utility Charges Survey

Table 25
Average Taxes per 1,000 square feet per year in 2019
(Selected Canadian Cities)
(dollars)

City	Average Taxes per 1,000 square feet per year		
	Downtown Office Space (All Taxes and Levies)	Big Box Retail of 50,000 sq. feet or more (All Taxes and Levies)	Big Box Retail of 50,000 sq. feet or more (Municipal Property Tax only)
Grande Prairie	3,722.00	3,091.00	2,490.00
Halifax	N/A	N/A	N/A
Leduc	N/A	N/A	N/A
Lethbridge	2,505.49	2,488.00	2,086.00
Medicine Hat	6,849.00	4,022.23	3,231.48
Regina	5,622.66	3,394.22	1,962.81
Saskatoon	2,675.00	2,675.00	1,430.00
Victoria	N/A	N/A	N/A
Winnipeg	3,381.24	5,055.53	1,804.56
Vancouver	N/A	N/A	N/A
Edmonton	N/A	N/A	N/A
Calgary	2,500.00	3,730.00	3,010.00
Toronto	N/A	N/A	N/A
Average	3,893.63 *	3,493.71 *	2,287.84 *

* Average of those reporting

Table 26
Average Taxes per 1,000 square feet per year in 2019
(Calgary Region)
(dollars)

Calgary Region	Average Taxes per 1,000 square feet per year		
	Downtown Office Space (All Taxes and Levies)	Big Box Retail of 50,000 sq. feet or more (All Taxes and Levies)	Big Box Retail of 50,000 sq. feet or more (Municipal Property Tax only)
Airdrie	4,544.00	1,860.00	1,377.00
Cochrane	2,676.40	1,506.47	972.62
High River	N/A	N/A	N/A
Okotoks	2,720.00	1,600.00	1,050.00
Calgary	2,500.00	3,730.00	3,010.00
Average	3,110.10*	2,174.12*	1,602.40*

* Average of those reporting

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- City of Halifax
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- City of Medicine Hat
- City of Regina
- City of Saskatoon
- 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

Who We Are

Corporate Economics provides services in four areas: forecasting, information provision, policy analysis and consulting. We also monitor the current economic trends which allows us to develop unique insights on how external events are impacting the local economy and the Municipal government. We are experienced at researching different economic topics and have developed reliable methods of forecasting and analysis.

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