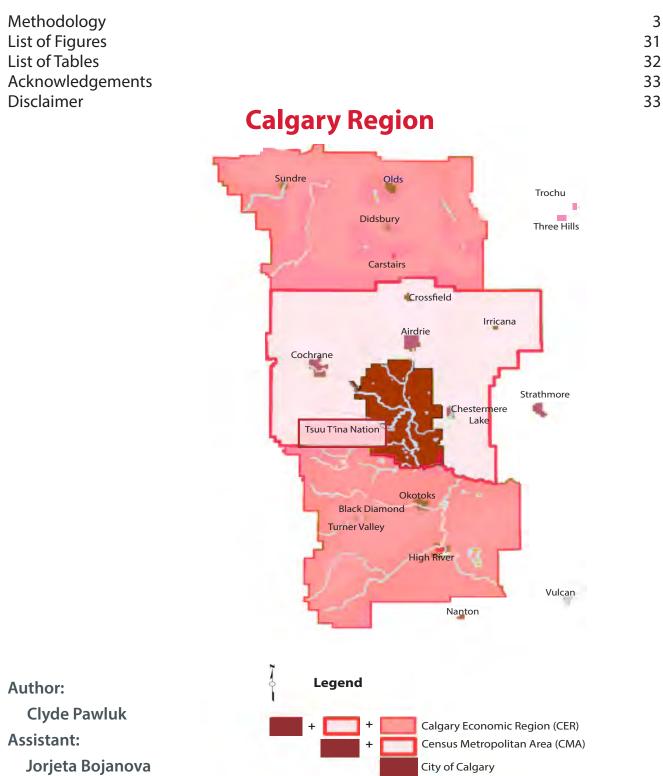




2016 Residential Property Taxes and Utility Charges Survey

November 2017

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This year's survey of participating Canadian municipalities contains information on the 2016 taxation year. The survey was conducted via e-mail with participating Canadian municipalities in 2017. All survey responses are published. Please note that 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 2016 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 please 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 have come in over the subsequent months and we have made efforts to confirm numbers with survey participants. In some cases, additional information was collected from audited financial statements, annual budgets and property tax bylaws. This year most municipalities answered the electricity question and we did not have to collect rate information from electric utilities serving Canadian municipalities.

Utility numbers were collected or calculated under these assumptions: 600 kW/h usage of electricity, 19 cubic meters of water usage and 17.5 cubic meters of waste water disposal per a "typical" month consisting of 30.4 days. Other charges; recycling fees, garbage disposal and other are on a per-residential-dwelling basis.

The "representative bungalow" used in this survey continues to be 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 "representative two-storey" is defined as:

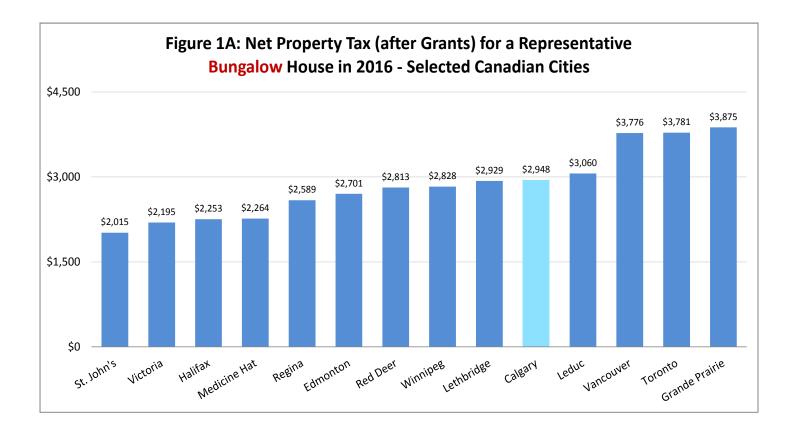
A 2-storey, 3-bedroom, 2-bathroom, singlefamily house with double attached garage or car port with an average 1,500 square feet of above grade living space (including only those houses with 1100 to 1900 square feet into the calculations), located in an average neighbourhood.

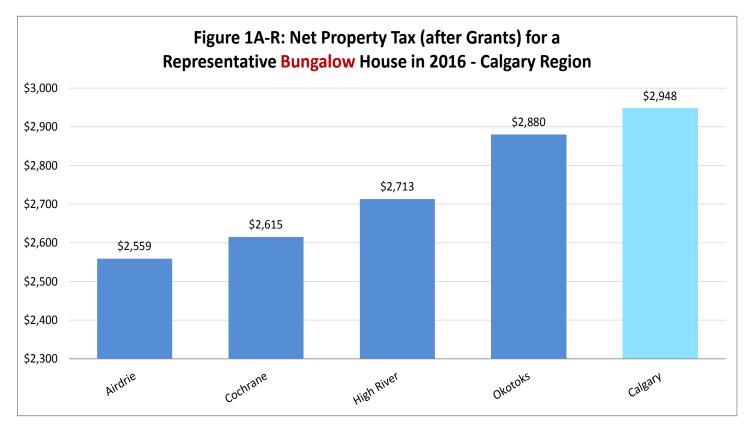
Please note: the practice in Vancouver is to have a semi-finished crawl space instead of a basement so there are no "representative singlefamily houses" in Vancouver. In keeping with their prior participation in this survey Vancouver provided average taxation information across all single-family homes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

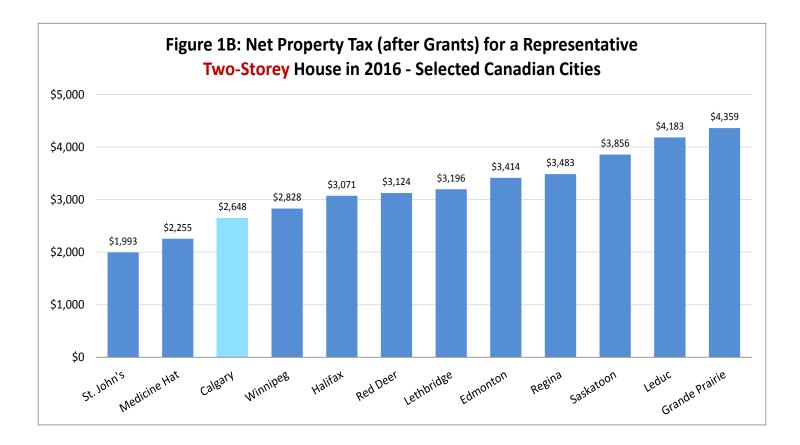
This year, average numbers were used in lieu of representative bungalow numbers for Toronto, Victoria, and as is their usual practice, for Vancouver.

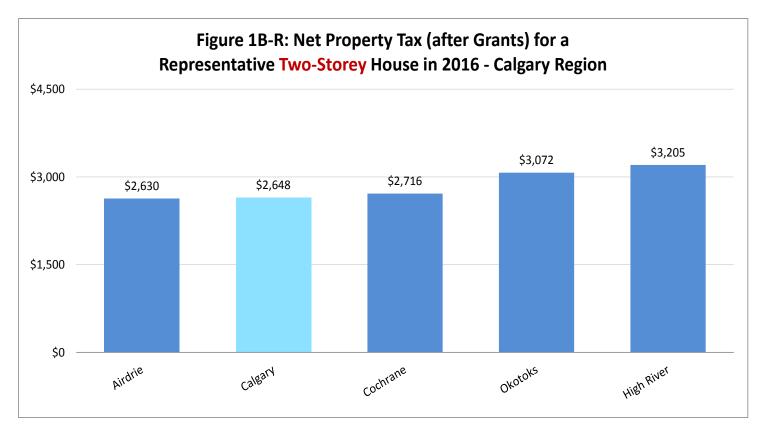
Changes to the Survey This Year:

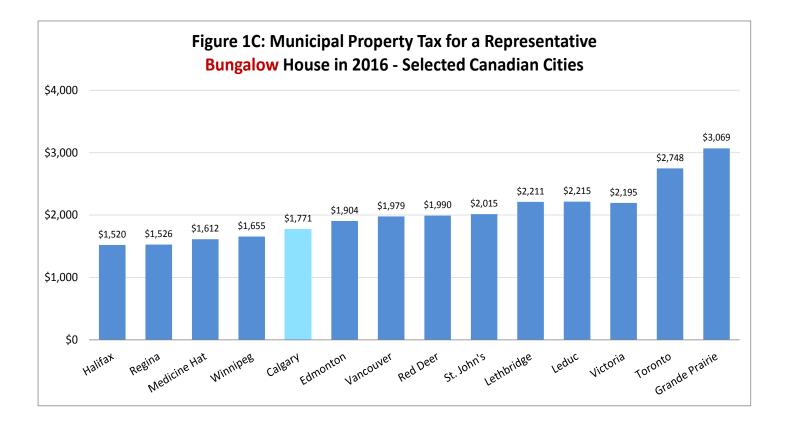
Last year the Municipality of Surrey reported some numbers as Business Tax which should have been reported as Non-Residential Property Tax. That has been corrected in this years' report. This year the City of Winnipeg reported their net property taxes instead of their total property taxes plus their rebate system.

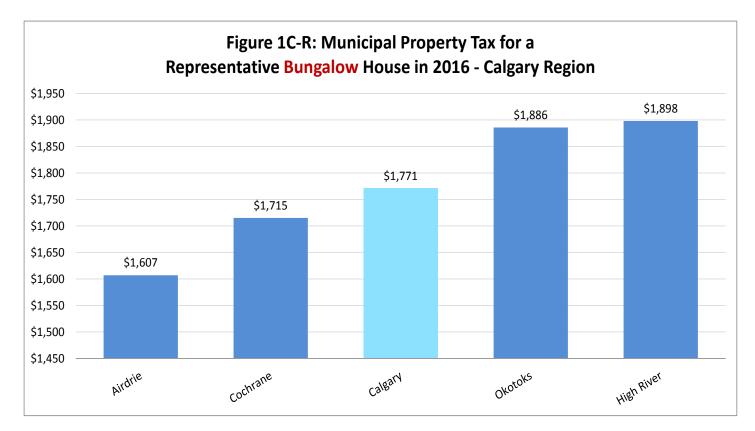




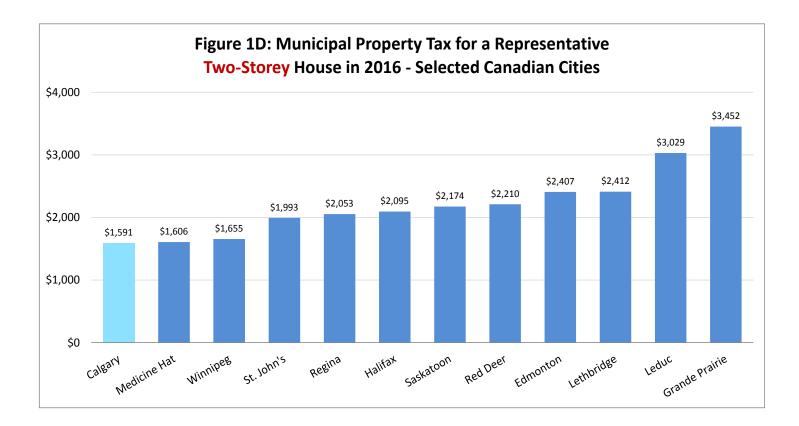








2016 Residential Property Taxes and Utility Charges Survey



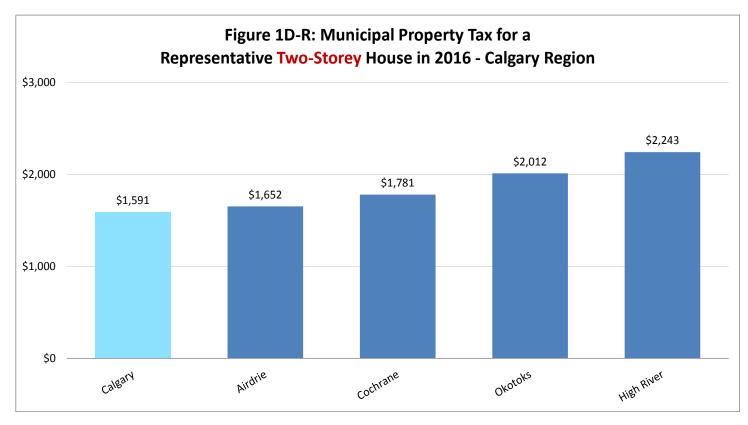


Table 1Comparative Property Tax Levy on a Representative Bungalow House in 2016(Selected Canadian Cities)

(dollars)

| | Property Tax Lev | vy | | | | | |
|----------------|------------------|--------|-------|-------|--------------------------------|-----------------------------------------|------|
| City | Municipal | School | Other | Total | Homeowner Grants or Credits | Net Property Tax Levy (After Grants) | Rank |
| Grande Prairie | 3,069 | 806 | 0 | 3,875 | 0 | 3,875 | 14 |
| Leduc | 2,215 | 834 | 11 | 3,060 | 0 | 3,060 | 11 |
| Red Deer | 1,990 | 814 | 9 | 2,813 | 0 | 2,813 | 7 |
| Lethbridge | 2,211 | 682 | 36 | 2,929 | 0 | 2,929 | 9 |
| Medicine Hat | 1,612 | 626 | 26 | 2,264 | 0 | 2,264 | 4 |
| Regina | 1,526 | 910 | 153 | 2,589 | 0 | 2,589 | 5 |
| Winnipeg | 1,655 | 1,173 | N/A | 2,828 | 0 | 2,828 | 8 |
| Halifax | 1,520 | 649 | 84 | 2,253 | 0 | 2,253 | 3 |
| St. John's | 2,015 | 0 | N/A | 2,015 | 0 | 2,015 | 1 |
| Vancouver | 1,979 | 1,296 | 501 | 3,776 | 0 | 3,776 | 12 |
| Calgary | 1,771 | 1,177 | N/A | 2,948 | 0 | 2,948 | 10 |
| Edmonton | 1,904 | 797 | N/A | 2,701 | 0 | 2,701 | 6 |
| Toronto | 2,748 | 1,033 | N/A | 3,781 | 0 | 3,781 | 13 |
| Victoria | 2,195 | N/A | N/A | 2,195 | 0 | 2,195 | 2 |
| Average | 2,029 | 831 | 103 | 2,859 | 0 | 2,859 | - |

* Average of those responding

Table 1A

Comparative Property Tax Levy on a Representative Bungalow House in 2016 (Calgary Region) (Homeowners' grants and credits are nil.)

(dollars)

| Calgary | | Rank | | | |
|------------|-----------|--------|-------|-------|---|
| Region | Municipal | School | Other | Total | |
| Airdrie | 1,607 | 937 | 15 | 2,559 | 1 |
| Cochrane | 1,715 | 888 | 12 | 2,615 | 2 |
| High River | 1,898 | 778 | 37 | 2,713 | 3 |
| Okotoks | 1,886 | 876 | 119 | 2,881 | 4 |
| Calgary | 1,771 | 1,177 | 0 | 2,948 | 5 |
| Average | 1,775 | 931 | 37 | 2,743 | - |

Table 1BComparative Property Tax Levy on a Representative Two-Storey House in 2016(Selected Canadian Cities)

(dollars)

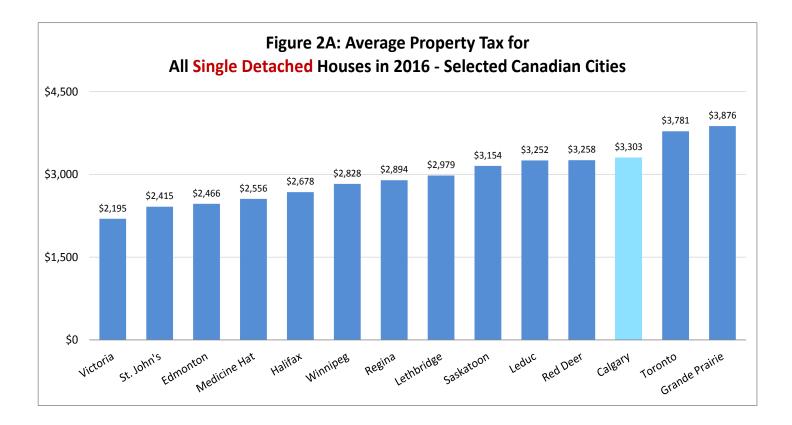
| | | Property Tax Levy | | | | | | |
|----------------|-----------|-------------------|-------|-------|--------------------------------|-----------------------------------------|------|--|
| City | Municipal | School | Other | Total | Homeowner Grants or Credits | Net Property Tax Levy (After Grants) | Rank | |
| Grande Prairie | 3,452 | 907 | 0 | 4,359 | 0 | 4,359 | 12 | |
| Leduc | 3,029 | 1,140 | 14 | 4,183 | 0 | 4,183 | 11 | |
| Red Deer | 2,210 | 904 | 10 | 3,124 | 0 | 3,124 | 6 | |
| Lethbridge | 2,412 | 744 | 40 | 3,196 | 0 | 3,196 | 7 | |
| Medicine Hat | 1,606 | 624 | 25 | 2,255 | 0 | 2,255 | 2 | |
| Saskatoon | 2,174 | 1,462 | 220 | 3,856 | 0 | 3,856 | 10 | |
| Regina | 2,053 | 1,225 | 205 | 3,483 | 0 | 3,483 | 9 | |
| Winnipeg | 1,655 | 1,173 | 0 | 2,828 | 0 | 2,828 | 4 | |
| Halifax | 2,095 | 864 | 112 | 3,071 | 0 | 3,071 | 5 | |
| St. John's | 1,993 | 0 | 0 | 1,993 | 0 | 1,993 | 1 | |
| Calgary | 1,591 | 1,057 | 0 | 2,648 | 0 | 2,648 | 3 | |
| Edmonton | 2,407 | 1,007 | 0 | 3,414 | 0 | 3,414 | 8 | |
| Average | 2,223 | 926 | 52 | 3,201 | 0 | 3,201 | - | |

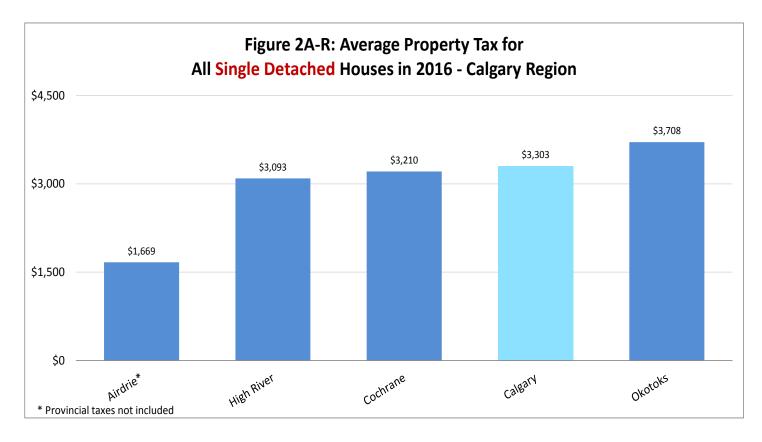
* Average of those responding

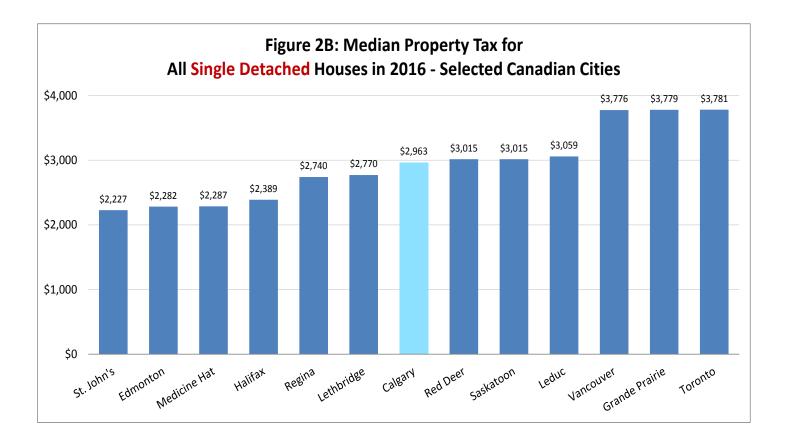
Table 1CComparative Property Tax Levy on a Representative Two-Storey House in 2016(Calgary Region)

(dollars)

| Calgary | | | Rank | | |
|------------|-----------|--------|-------|-------|---|
| Region | Municipal | School | Other | Total | |
| Airdrie | 1,652 | 963 | 15 | 2,630 | 1 |
| Cochrane | 1,781 | 922 | 13 | 2,716 | 3 |
| High River | 2,243 | 919 | 43 | 3,205 | 5 |
| Okotoks | 2,012 | 934 | 126 | 3,072 | 4 |
| Calgary | 1,591 | 1,057 | 0 | 2,648 | 2 |
| Average | 1,856 | 959 | 39 | 2,854 | - |







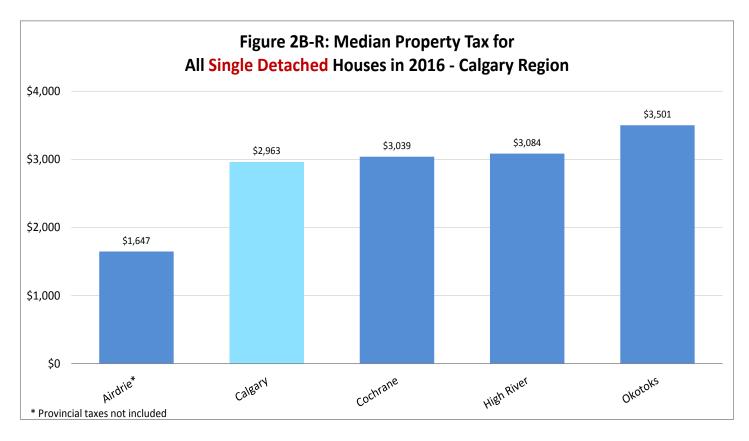


Table 2

Average Property Tax and Median Property Tax for All Single Detached Houses in 2016 (Selected Canadian Cities) (dollars)

| | Avera | ge Tax | Median Tax | | | |
|----------------|----------|--------|------------|------|--|--|
| City | Tax Levy | Rank | Tax Levy | Rank | | |
| Grande Prairie | 3,876 | 14 | 3,779 | 12 | | |
| Leduc | 3,252 | 10 | 3,059 | 10 | | |
| Red Deer | 3,258 11 | | 3,015 | 8 | | |
| Lethbridge | 2,979 | 8 | 2,770 | 6 | | |
| Medicine Hat | 2,556 | 4 | 2,287 | 3 | | |
| Saskatoon | 3,154 | 9 | 3,015 | 8 | | |
| Regina | 2,894 | 7 | 2,740 | 5 | | |
| Winnipeg | 2,828 | 6 | N/A | - | | |
| Halifax | 2,678 | 5 | 2,389 | 4 | | |
| St. John's | 2,415 | 2 | 2,227 | 1 | | |
| Vancouver | N/A | - | 3,776 | 11 | | |
| Calgary | 3,303 | 12 | 2,963 | 7 | | |
| Edmonton | 2,466 | 3 | 2,282 | 2 | | |
| Toronto | 3,781 | 13 | 3,781 | 13 | | |
| Victoria | 2,195 | 1 | N/A | - | | |
| Average | 2,974 | - | 2,929 | - | | |

* Average of those responding

Table 2A

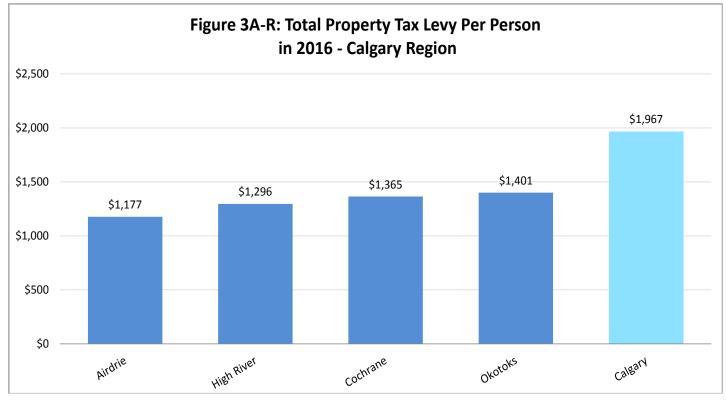
Average Property Tax and Median Property Tax for All Single Detached Houses in 2016 (Calgary Region)

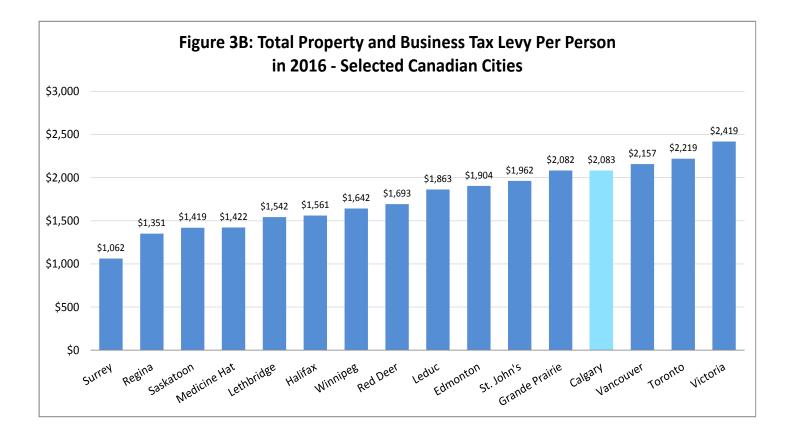
(dollars)

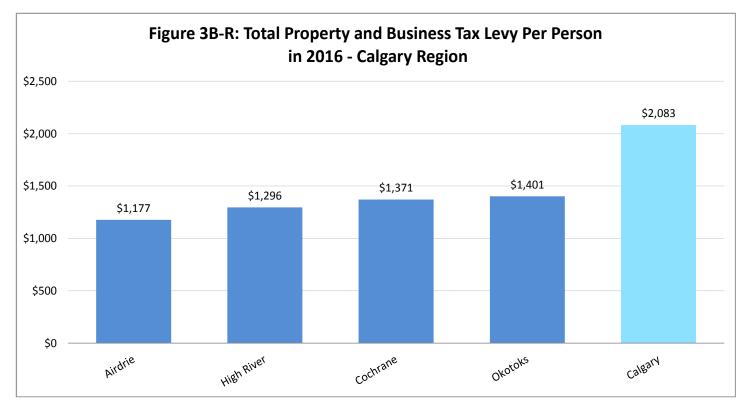
| Calgary | Avera | ge Tax | Median Tax | | | |
|------------|----------|---------|------------|------|--|--|
| Region | Tax Levy | Rank | Tax Levy | Rank | | |
| Airdrie | 1,669 | 1 | 1,647 | 1 | | |
| Cochrane | 3,210 | 3 | 3,039 | 3 | | |
| High River | 3,093 | 2 | 3,084 | 4 | | |
| Okotoks | 3,708 | 5 | 3,501 | 5 | | |
| Calgary | 3,303 | 3,303 4 | | 2 | | |
| Average | 2,997 | - | 2,847 | - | | |

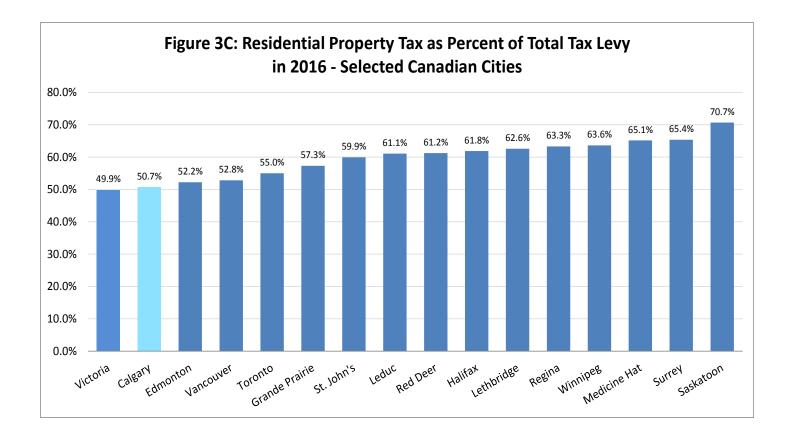


2016 Residential Property Taxes and Utility Charges Survey









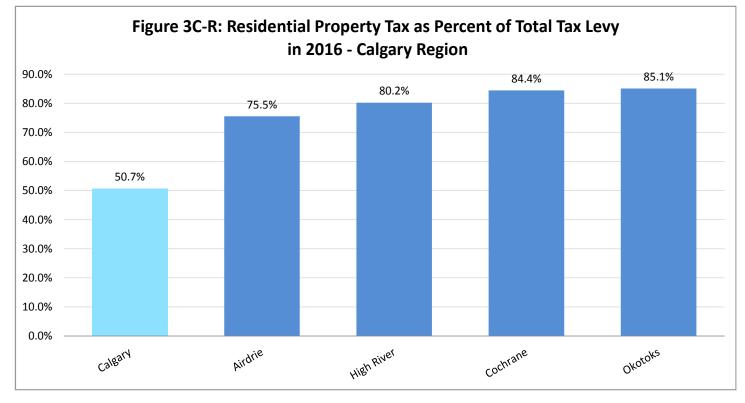


Table 3Total Property and Business Tax Levy Per Person in 2016(Selected Canadian Cities)

| | | | Total Tax Levy | | Total Tax Levy Per Person | | | |
|----------------|------------|------------|-----------------|------------|---------------------------|------|------------|------|
| City | Population | Property** | Business | Total Levy | Property | Rank | Total Levy | Rank |
| | | (th | ousands of doll | ars) | (dollars) | | (dollars) | |
| Grande Prairie | 63,166 | 131,496 | 0 | 131,496 | 2,082 | 13 | 2,082 | 12 |
| Leduc | 30,498 | 56,816 | 0 | 56,816 | 1,863 | 9 | 1,863 | 9 |
| Red Deer | 99,832 | 169,027 | 0 | 169,027 | 1,693 | 8 | 1,693 | 8 |
| Lethbridge | 98,828 | 152,216 | 215 | 152,431 | 1,540 | 5 | 1,542 | 5 |
| Medicine Hat | 63,260 | 89,960 | 0 | 89,960 | 1,422 | 4 | 1,422 | 4 |
| Saskatoon | 264,000 | 374,720 | 0 | 374,720 | 1,419 | 3 | 1,419 | 3 |
| Regina | 247,200 | 333,873 | 0 | 333,873 | 1,351 | 2 | 1,351 | 2 |
| Winnipeg | 735,600 | 1,148,522 | 59,078 | 1,207,600 | 1,561 | 7 | 1,642 | 7 |
| Halifax | 425,900 | 664,684 | 0 | 664,684 | 1,561 | 6 | 1,561 | 6 |
| St. John's | 108,860 | 213,569 | 0 | 213,569 | 1,962 | 11 | 1,962 | 11 |
| Vancouver | 653,046 | 1,408,659 | 0 | 1,408,659 | 2,157 | 14 | 2,157 | 14 |
| Calgary | 1,235,171 | 2,430,134 | 142,724 | 2,572,858 | 1,967 | 12 | 2,083 | 13 |
| Edmonton | 932,456 | 1,775,602 | 0 | 1,775,602 | 1,904 | 10 | 1,904 | 10 |
| Toronto | 2,731,571 | 6,060,725 | 0 | 6,060,725 | 2,219 | 15 | 2,219 | 15 |
| Surrey | 534,720 | 567,850 | 0 | 567,850 | 1,062 | 1 | 1,062 | 1 |
| Victoria | 81,000 | 195,916 | 0 | 195,916 | 2,419 | 16 | 2,419 | 16 |
| Average | 519,069 | 985,860 | 12,626 | 998,487 | 1,761 | - | 1,774 | - |

* Average of those responding

** Total includes "Farm", but not "Other" taxes.

Table 3A Total Property and Business Tax Levy Per Person in 2016

(Calgary Region)

| | | | Total Tax Levy | | Total Tax Levy Per Person | | | |
|-------------------|------------|------------|-------------------|------------|---------------------------|-----------|------------|------|
| Calgary Region | Population | Property** | Business | Total Levy | Property | Rank | Total Levy | Rank |
| | | (th | ousands of dolllo | (dollars) | | (dollars) | | |
| Airdrie | 61,842 | 72,795 | 0 | 72,795 | 1,177 | 1 | 1,177 | 1 |
| Cochrane | 25,853 | 35,277 | 157 | 35,433 | 1,365 | 3 | 1,371 | 3 |
| High River | 13,584 | 17,602 | 0 | 17,602 | 1,296 | 2 | 1,296 | 2 |
| Okotoks | 28,883 | 40,452 | 13 | 40,465 | 1,401 | 4 | 1,401 | 4 |
| Calgary | 1,235,171 | 2,430,134 | 142,724 | 2,572,858 | 1,967 | 5 | 2,083 | 5 |
| Average | 273,067 | 519,252 | 28,579 | 547,831 | 1,441 | - | 1,465 | - |

* Average of those responding

** Total includes "Farm", but not "Other" taxes.

Table 3B Total Property and Business Tax Levy in 2016 (Selected Canadian Cities) (Thousands of dollars)

| | | Property Tax | | | | | |
|----------------|----------------|-----------------|-----------|-----------------|----------------|------------------------------|------|
| City | Residential ** | Non-residential | Total | Business Tax | Total Tax Levy | Residential as % of Total | Rank |
| Grande Prairie | 75,351 | 56,145 | 131,496 | 0 | 131,496 | 57.3 | 6 |
| Leduc | 34,699 | 22,117 | 56,816 | 0 | 56,816 | 61.1 | 8 |
| Red Deer | 103,506 | 65,521 | 169,027 | 0 | 169,027 | 61.2 | 9 |
| Lethbridge | 95,418 | 56,798 | 152,216 | 215 | 152,431 | 62.6 | 11 |
| Medicine Hat | 58,601 | 31,359 | 89,960 | 0 | 89,960 | 65.1 | 14 |
| Saskatoon | 264,861 | 109,859 | 374,720 | 0 | 374,720 | 70.7 | 16 |
| Regina | 211,353 | 122,520 | 333,873 | 0 | 333,873 | 63.3 | 12 |
| Winnipeg | 768,237 | 380,285 | 1,148,522 | 59,078 | 1,207,600 | 63.6 | 13 |
| Halifax | 411,096 | 253,588 | 664,684 | 0 | 664,684 | 61.8 | 10 |
| St. John's | 127,998 | 85,571 | 213,569 | 0 | 213,569 | 59.9 | 7 |
| Vancouver | 744,175 | 664,484 | 1,408,659 | 0 | 1,408,659 | 52.8 | 4 |
| Calgary | 1,303,816 | 1,126,318 | 2,430,134 | 142,724 | 2,572,858 | 50.7 | 2 |
| Edmonton | 927,124 | 848,478 | 1,775,602 | 0 | 1,775,602 | 52.2 | 3 |
| Toronto | 3,334,263 | 2,726,462 | 6,060,725 | 0 | 6,060,725 | 55.0 | 5 |
| Surrey | 371,115 | 196,735 | 567,850 | 0 | 567,850 | 65.4 | 15 |
| Victoria | 97,709 | 98,208 | 195,917 | 0 | 195,917 | 49.9 | 1 |
| Average | 558,083 | 427,778 | 985,861 | 12,626 | 998,487 | 59.5 | - |

* Average of those responding

** Total includes "Farm", but not "Other" taxes.

Table 3C Total Property and Business Tax Levy in 2016 (Calgary Region) (Thousands of dollars)

| Calgary | | | Business | Total Tax Levy | Residential as % of | Rank | |
|------------|----------------------------------------------|-----------|-----------|----------------|---------------------|------|---|
| Region | ion Residential ** Non-residential Total Tax | | lax | | Total | | |
| Airdrie | 54,985 | 17,810 | 72,795 | 0 | 72,795 | 75.5 | 2 |
| Cochrane | 29,913 | 5,364 | 35,277 | 0 | 35,277 | 84.8 | 4 |
| High River | 14,116 | 3,486 | 17,602 | 0 | 17,602 | 80.2 | 3 |
| Okotoks | 34,418 | 6,035 | 40,453 | 13 | 40,466 | 85.1 | 5 |
| Calgary | 1,303,816 | 1,126,318 | 2,257,314 | 142,724 | 2,400,038 | 50.7 | 1 |
| Average | 287,450 | 231,803 | 484,688 | 71,369 | 513,236 | 75.3 | - |

* Average of those responding

** Total includes "Farm", but not "Other" taxes.

Table 3D Total Property Tax Levy By Purposes in 2016 (Selected Canadian Cities) (Thousands of dollars)

| | | Residential Pro | operty | | 1 | Non-resident | ial Property | / |
|----------------|-------------|-----------------|---------|-----------|-----------|--------------|--------------|-----------|
| City | Municipal** | School | Other | Total | Municipal | School | Other | Total |
| Grande Prairie | 59,537 | 15,815 | 4,963 | 80,315 | 45,631 | 10,514 | 683 | 56,828 |
| Leduc | 25,208 | 9,492 | 117 | 34,817 | 15,810 | 6,307 | 58 | 22,175 |
| Red Deer | 73,625 | 29,881 | 329 | 103,835 | 51,476 | 14,045 | 104 | 65,625 |
| Lethbridge | 72,935 | 22,483 | 7,278 | 102,696 | 47,825 | 8,973 | 321 | 57,119 |
| Medicine Hat | 42,395 | 16,207 | 660 | 59,262 | 25,526 | 5,832 | 166 | 31,525 |
| Saskatoon | 152,546 | 96,850 | 15,465 | 264,861 | 51,173 | 53,497 | 5,189 | 109,859 |
| Regina | 132,451 | 78,917 | 13,228 | 224,596 | 73,437 | 49,082 | 7,525 | 130,045 |
| Winnipeg | 381,756 | 386,503 | 0 | 768,259 | 156,346 | 245,532 | 0 | 401,878 |
| Halifax | 277,998 | 133,098 | 0 | 411,096 | 219,938 | 31,400 | 2,250 | 253,588 |
| St. John's | 96,449 | 0 | 31,549 | 127,998 | 77,615 | 0 | 7,956 | 85,571 |
| Vancouver | 367,217 | 376,959 | 0 | 744,176 | 314,430 | 350,054 | 0 | 664,484 |
| Calgary | 783,742 | 520,074 | 0 | 1,303,816 | 860,934 | 265,384 | 0 | 1,126,318 |
| Edmonton | 653,852 | 273,531 | 103,939 | 1,031,322 | 695,140 | 153,338 | 0 | 848,478 |
| Toronto | 2,507,423 | 826,880 | 0 | 3,334,303 | 1,485,276 | 1,241,186 | 0 | 2,726,462 |
| Surrey | 204,318 | 166,892 | 14,213 | 385,423 | 93,578 | 103,157 | 2,745 | 199,479 |
| Victoria | 61,154 | 36,554 | 0 | 97,708 | 61,154 | 36,554 | 2,487 | 100,196 |
| Average | 368,288 | 186,883 | 11,984 | 567,155 | 267,206 | 160,928 | 1,843 | 429,977 |

* Average of those responding

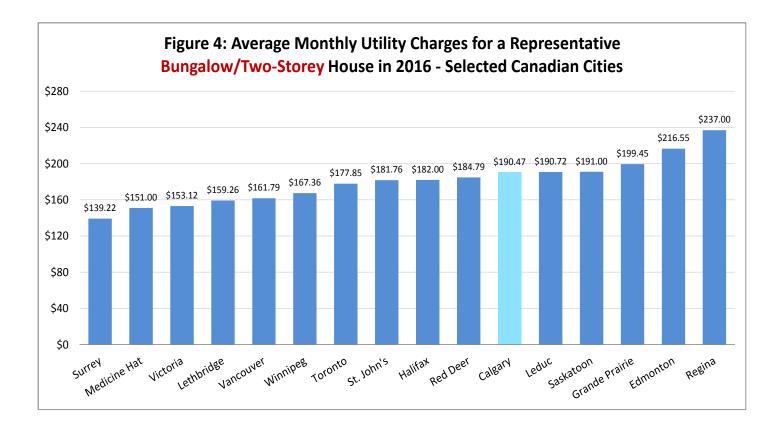
** Total includes "Farm", but not "Other" taxes.

Table 3E Total Property Tax Levy By Purposes in 2016 (Calgary Region) (Thousands of dollars)

| Calgary | Residential Property | | | | Non-residential Property | | | |
|------------|----------------------|---------|-------|-----------|--------------------------|---------|-------|-----------|
| Region | Municipal** | School | Other | Total | Municipal | School | Other | Total |
| Airdrie | 34,807 | 20,165 | 0 | 54,971 | 12,290 | 5,520 | 0 | 17,810 |
| Cochrane | 19,677 | 10,235 | 0 | 29,912 | 3,473 | 1,891 | 0 | 5,364 |
| High River | 10,012 | 4,104 | 193 | 14,309 | 2,345 | 1,141 | 45 | 3,531 |
| Okotoks | 22,717 | 10,124 | 1,576 | 34,417 | 3,626 | 2,408 | 0 | 6,035 |
| Calgary | 783,742 | 520,074 | 0 | 1,303,816 | 860,934 | 265,384 | 0 | 1,126,318 |
| Average | 174,191 | 112,940 | 788 | 287,485 | 176,534 | 55,269 | 9 | 231,812 |

* Average of those responding

** Total includes "Farm", but not "Other" taxes.



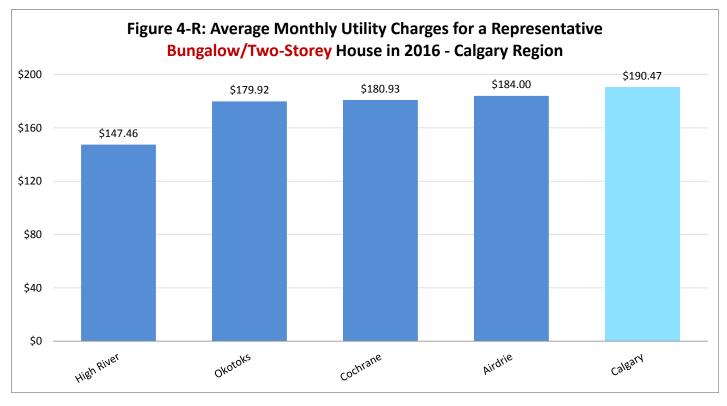


Table 4 Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2016 (Selected Canadian Cities) (dollars)

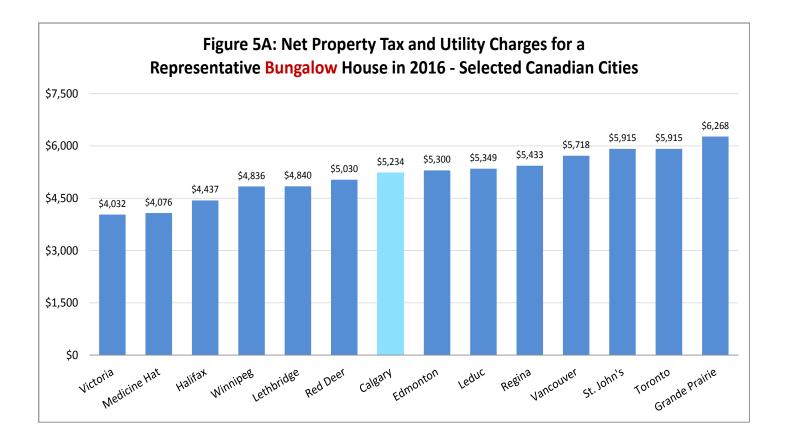
| City | Power | Water | Sewer | Garbage | Land Drainage | Other Fees | Total | Rank |
|----------------|--------|-------|-------|---------|---------------|------------|--------|------|
| Grande Prairie | 105.45 | 29.00 | 36.00 | 19.00 | 0.00 | 10.00 | 199.45 | 14 |
| Leduc | 84.72 | 47.00 | 32.00 | 22.00 | 5.00 | 0.00 | 190.72 | 12 |
| Red Deer | 77.81 | 42.65 | 44.73 | 12.90 | 0.00 | 6.70 | 184.79 | 10 |
| Lethbridge | 82.34 | 33.14 | 25.07 | 15.12 | 0.00 | 3.59 | 159.26 | 4 |
| Medicine Hat | 54.00 | 41.00 | 35.00 | 17.00 | 0.00 | 4.00 | 151.00 | 2 |
| Saskatoon | 116.00 | 36.00 | 25.00 | 0.00 | 4.00 | 10.00 | 191.00 | 13 |
| Regina | 111.00 | 57.00 | 46.00 | 8.00 | 15.00 | 0.00 | 237.00 | 16 |
| Winnipeg | 55.00 | 37.00 | 48.00 | 0.00 | 0.00 | 27.36 | 167.36 | 6 |
| Halifax | 100.00 | 32.00 | 47.00 | 0.00 | 3.00 | 0.00 | 182.00 | 9 |
| St. John's | 78.01 | 52.50 | 51.25 | 0.00 | 0.00 | 0.00 | 181.76 | 8 |
| Vancouver | 55.79 | 51.00 | 32.00 | 10.00 | 0.00 | 13.00 | 161.79 | 5 |
| Calgary | 68.35 | 49.57 | 46.50 | 4.90 | 13.05 | 8.10 | 190.47 | 11 |
| Edmonton | 75.71 | 44.98 | 42.52 | 43.00 | 10.34 | 0.00 | 216.55 | 15 |
| Toronto | 107.30 | 65.55 | 0.00 | 5.00 | 0.00 | 0.00 | 177.85 | 7 |
| Surrey | 58.01 | 24.17 | 15.46 | 23.58 | 18.00 | 0.00 | 139.22 | 1 |
| Victoria | 60.12 | 33.00 | 32.00 | 18.00 | 10.00 | 0.00 | 153.12 | 3 |
| Average | 80.60 | 42.22 | 34.91 | 12.41 | 4.90 | 5.17 | 180.21 | - |

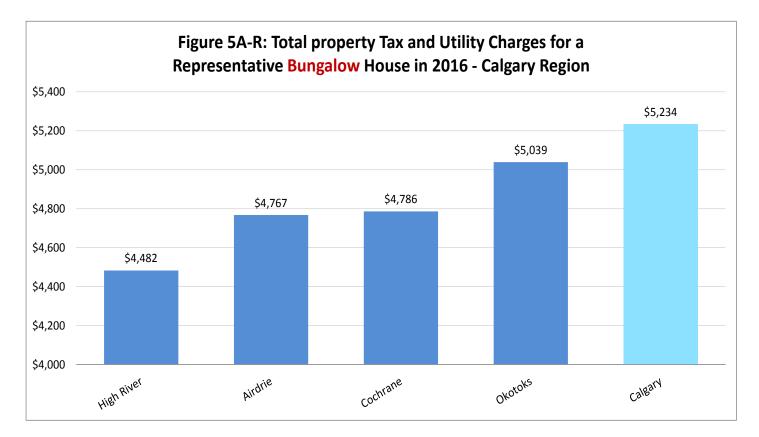
* Average of those responding

Table 4AAverage Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2016(Calgary Region)

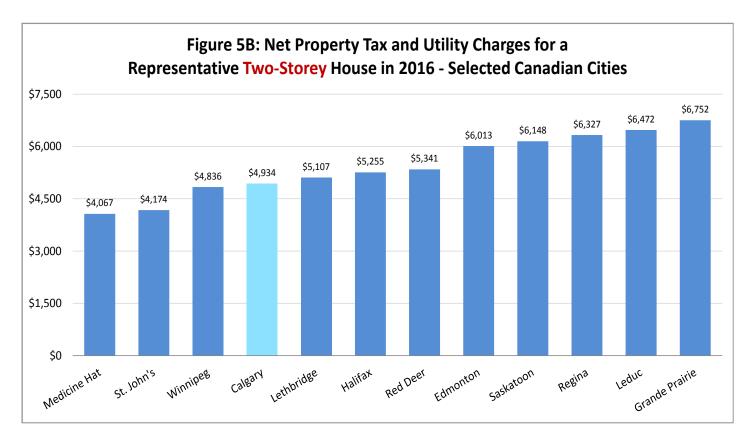
(dollars)

| Calgary Region | Power | Water | Sewer | Garbage | Land Drainage | Other Fees | Total | Rank |
|-------------------|-------|-------|-------|---------|---------------|------------|--------|------|
| Airdrie | 62.00 | 48.00 | 50.00 | 12.00 | 0.00 | 12 | 184.00 | 4 |
| Cochrane | 88.93 | 22.00 | 40.00 | 21.00 | 4.00 | 5.00 | 180.93 | 3 |
| High River | 84.46 | 18.00 | 15.00 | 20.00 | 5.00 | 5 | 147.46 | 1 |
| Okotoks | 80.48 | 34.60 | 41.81 | 10.00 | 5.78 | 7.25 | 179.92 | 2 |
| Calgary | 68.35 | 49.57 | 46.50 | 4.90 | 13.05 | 8.10 | 190.47 | 5 |
| Average | 76.84 | 34.43 | 38.66 | 13.58 | 5.57 | 7.47 | 176.55 | - |





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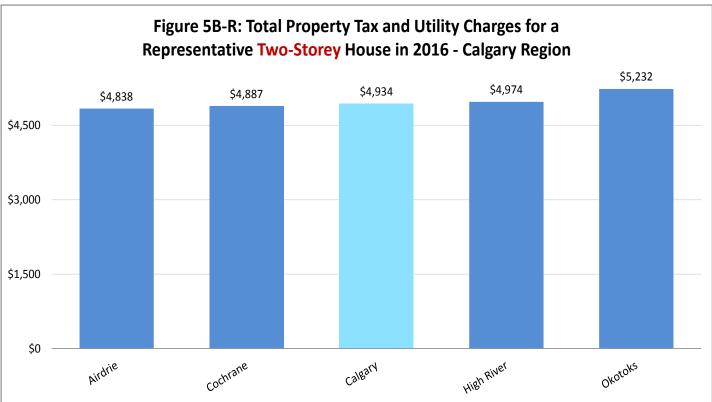


Table 5Net Property Tax and Utility Charges for a Representative Bungalow / Two-Storey House in 2016(Selected Canadian Cities)

(dollars)

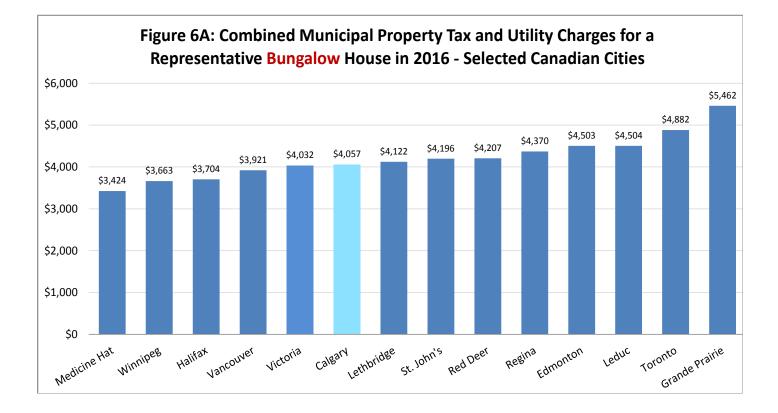
| | | Bur | ngalow | | Two-Storey | | |
|----------------|--------------------|-----------------------------------------|----------|------|-----------------------------------------|----------|------|
| City | Utility Charges | Net Property Tax Levy (After Grants) | Total | Rank | Net Property Tax Levy (After Grants) | Total | Rank |
| Grande Prairie | 2,393.41 | 3,875 | 6,268.41 | 14 | 4,359 | 6,752.41 | 12 |
| Leduc | 2,288.63 | 3,060 | 5,348.63 | 10 | 4,183 | 6,471.63 | 11 |
| Red Deer | 2,217.48 | 2,813 | 5,030.48 | 7 | 3,124 | 5,341.48 | 7 |
| Lethbridge | 1,911.12 | 2,929 | 4,840.12 | 6 | 3,196 | 5,107.12 | 5 |
| Medicine Hat | 1,812.00 | 2,264 | 4,076.00 | 2 | 2,255 | 4,067.00 | 1 |
| Saskatoon | 2,292.00 | N/A | N/A | - | 3,856 | 6,148.00 | 9 |
| Regina | 2,844.00 | 2,589 | 5,433.00 | 11 | 3,483 | 6,327.00 | 10 |
| Winnipeg | 2,008.32 | 2,828 | 4,836.32 | 5 | 2,828 | 4,836.32 | 3 |
| Halifax | 2,184.00 | 2,253 | 4,437.00 | 4 | 3,071 | 5,255.00 | 6 |
| St. John's | 2,181.10 | 2,015 | 4,196.10 | 3 | 1,993 | 4,174.10 | 2 |
| Vancouver | 1,941.51 | 3,776 | 5,717.51 | 12 | N/A | N/A | - |
| Calgary | 2,285.67 | 2,948 | 5,233.67 | 8 | 2,648 | 4,933.67 | 4 |
| Edmonton | 2,598.60 | 2,701 | 5,299.60 | 9 | 3,414 | 6,012.60 | 8 |
| Toronto | 2,134.23 | 3,781 | 5,915.23 | 13 | N/A | N/A | - |
| Surrey | 1,670.76 | N/A | N/A | - | N/A | N/A | - |
| Victoria | 1,837.43 | 2,195 | 4,032.00 | 1 | N/A | N/A | - |
| Average | 2,162.52 | 2,859.04 | 5,047.43 | - | 3,201 | 5,452.19 | - |

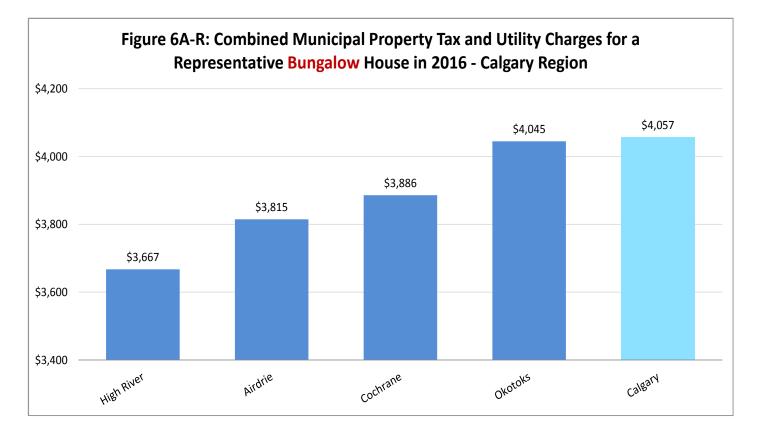
* Average of those responding

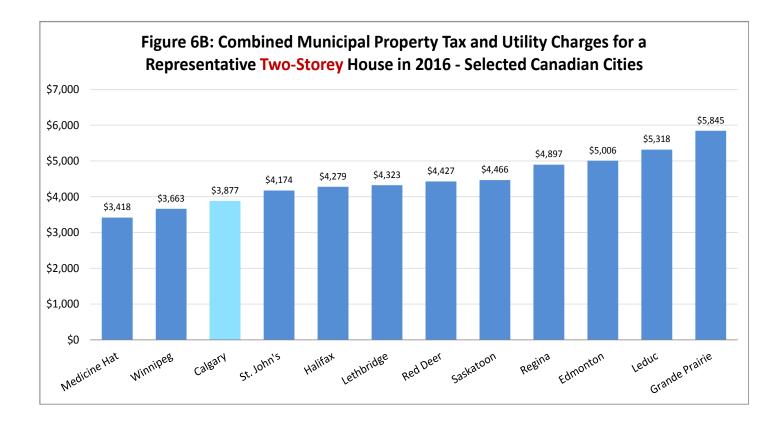
Table 5A Total Property Tax and Utility Charges for a Representative Bungalow / Two-Storey House in 2016 (Calgary Region)

(dollars)

| Calgary | Utility | | | Two-Storey | | | |
|------------|----------|-----------------------|----------|------------|-----------------------|----------|------|
| Region | Charges | Total Property Tax | Total | Rank | Total Property Tax | Total | Rank |
| Airdrie | 2,208.00 | 2,559 | 4,767.00 | 2 | 2,630 | 4,838.00 | 1 |
| Cochrane | 2,171.13 | 2,615 | 4,786.13 | 3 | 2,716 | 4,887.13 | 2 |
| High River | 1,769.48 | 2,713 | 4,482.48 | 1 | 3,205 | 4,974.48 | 4 |
| Okotoks | 2,159.04 | 2,880 | 5,039.04 | 4 | 3,073 | 5,232.04 | 5 |
| Calgary | 2,285.63 | 2,948 | 5,233.63 | 5 | 2,648 | 4,933.63 | 3 |
| Average | 2,118.66 | 2,743 | 4,861.66 | - | 2,854 | 4,973.06 | - |







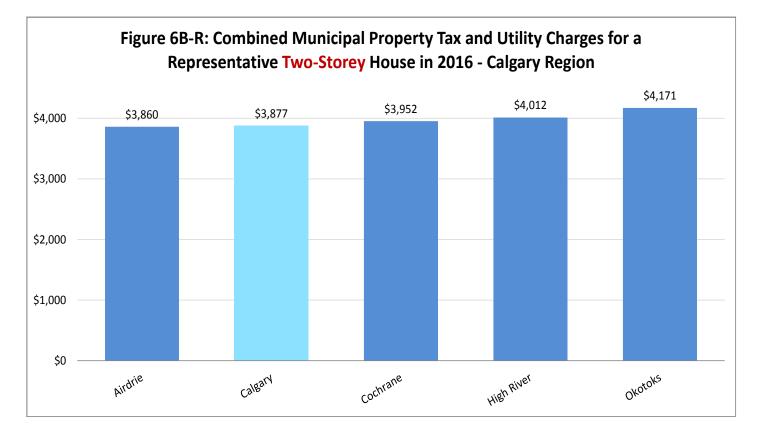


Table 6Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2016(Selected Canadian Cities)(dollars)

| | | | | Rank | | |
|----------------|-------------------------------------------|-------|----------|-------|---------------|--|
| City | Utility Municipal Property Charges Tax | | Total | Total | Municipal Tax | |
| Grande Prairie | 2,393.41 | 3,069 | 5,462.41 | 14 | 14 | |
| Leduc | 2,288.63 | 2,215 | 4,503.63 | 12 | 12 | |
| Red Deer | 2,217.48 | 1,990 | 4,207.48 | 9 | 8 | |
| Lethbridge | 1,911.12 | 2,211 | 4,122.12 | 7 | 11 | |
| Medicine Hat | 1,812.00 | 1,612 | 3,424.00 | 1 | 3 | |
| Saskatoon | 2,292.00 | N/A | N/A | - | - | |
| Regina | 2,844.00 | 1,526 | 4,370.00 | 10 | 2 | |
| Winnipeg | 2,008.32 | 1,655 | 3,663.32 | 2 | 4 | |
| Halifax | 2,184.00 | 1,520 | 3,704.00 | 3 | 1 | |
| St. John's | 2,181.10 | 2,015 | 4,196.10 | 8 | 9 | |
| Vancouver | 1,941.51 | 1,979 | 3,920.51 | 4 | 7 | |
| Calgary | 2,285.67 | 1,771 | 4,056.67 | 6 | 5 | |
| Edmonton | 2,598.60 | 1,904 | 4,502.60 | 11 | 6 | |
| Toronto | 2,134.23 | 2,748 | 4,882.01 | 13 | 13 | |
| Surrey | 1,670.76 | N/A | N/A | - | - | |
| Victoria | 1,837.43 | 2,195 | 4,032.43 | 5 | 10 | |
| Average | 2,162.52 | 2,029 | 4,217.66 | - | - | |

* Average of those responding

Table 6A Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2016 (Calgary Region) (dollars)

| Calgary | Utility | Municipal Property | Total | | Rank |
|------------|----------|--------------------|----------|--------------------|------|
| Region | Charges | Тах | | Total Municipal Ta | |
| Airdrie | 2,208.00 | 1,607 | 3,815.00 | 2 | 1 |
| Cochrane | 2,171.13 | 1,715 | 3,886.13 | 3 | 2 |
| High River | 1,769.48 | 1,898 | 3,667.48 | 1 | 5 |
| Okotoks | 2,159.04 | 1,886 | 4,044.81 | 4 | 4 |
| Calgary | 2,285.63 | 1,771 | 4,056.63 | 5 | 3 |
| Average | 2,118.66 | 1,775.35 | 3,894.01 | - | - |

Table 6B

Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2016 (Selected Canadian Cities)

(dollars)

| | Utility Municipal Property | | | | Rank |
|----------------|----------------------------|----------|----------|-------|---------------|
| City | Charges | Tax | Total | Total | Municipal Tax |
| Grande Prairie | 2,393.41 | 3,452 | 5,845.41 | 12 | 12 |
| Leduc | 2,288.63 | 3,029 | 5,317.63 | 11 | 11 |
| Red Deer | 2,217.48 | 2,210 | 4,427.48 | 7 | 8 |
| Lethbridge | 1,911.12 | 2,412 | 4,323.12 | 6 | 10 |
| Medicine Hat | 1,812.00 | 1,606 | 3,418.00 | 1 | 2 |
| Saskatoon | 2,292.00 | 2,174 | 4,466.00 | 8 | 7 |
| Regina | 2,844.00 | 2,053 | 4,897.00 | 9 | 5 |
| Winnipeg | 2,008.32 | 1,655 | 3,663.32 | 2 | 3 |
| Halifax | 2,184.00 | 2,095 | 4,279.00 | 5 | 6 |
| St. John's | 2,181.10 | 1,993 | 4,174.10 | 4 | 4 |
| Vancouver | 1,941.51 | N/A | N/A | - | - |
| Calgary | 2,285.67 | 1,591 | 3,876.67 | 3 | 1 |
| Edmonton | 2,598.60 | 2,407 | 5,005.60 | 10 | 9 |
| Toronto | 2,134.23 | N/A | N/A | - | - |
| Surrey | 1,670.76 | N/A | N/A | - | - |
| Victoria | 1,837.43 | N/A | N/A | - | - |
| Average | 2,162.52 | 2,223.08 | 4,474.44 | - | - |

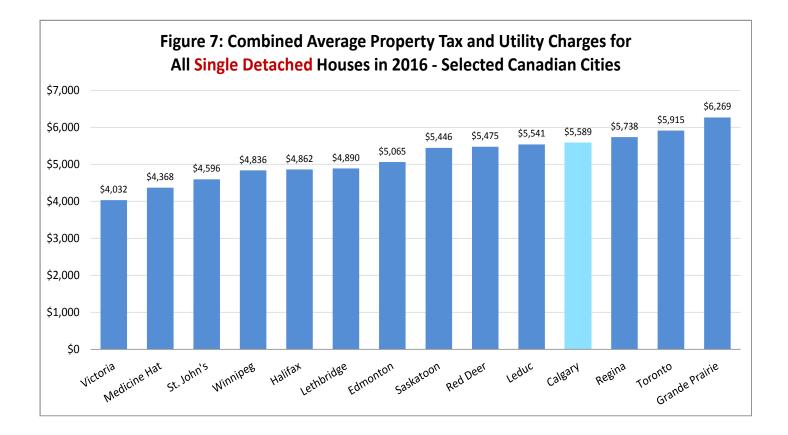
* Average of those responding

Table 6C

Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2016 (Calgary Region)

(dollars)

| Calgary | Utility | Municipal Property | Total | | Rank |
|------------|----------|--------------------|----------|-------|---------------|
| Region | Charges | Тах | | Total | Municipal Tax |
| Airdrie | 2,208.00 | 1,652 | 3,860.00 | 1 | 2 |
| Cochrane | 2,171.13 | 1,781 | 3,952.13 | 3 | 3 |
| High River | 1,769.48 | 2,243 | 4,012.48 | 4 | 5 |
| Okotoks | 2,159.04 | 2,012 | 4,171.23 | 5 | 4 |
| Calgary | 2,285.63 | 1,591 | 3,876.63 | 2 | 1 |
| Average | 2,118.66 | 1,855.84 | 3,974.49 | - | - |



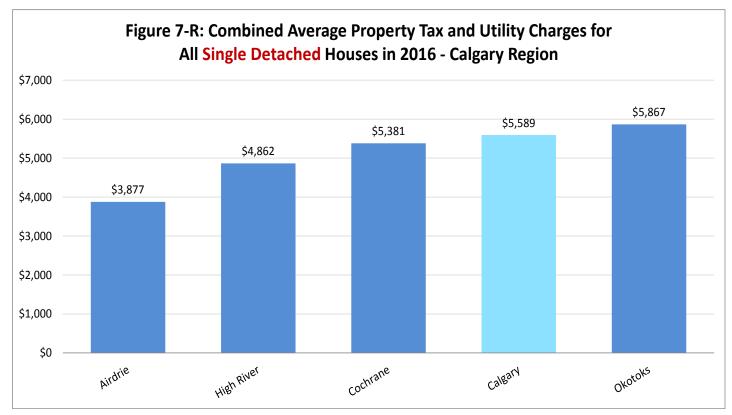


Table 7

Average Property Tax and Utility Charges for All Single Detached Houses in 2016 (Selected Canadian Cities)

(dollars)

| City | Average Property Tax | Utility Charges | Total | Rank |
|----------------|----------------------|--------------------|----------|------|
| Grande Prairie | 3,876 | 2,393.41 | 6,269.41 | 14 |
| Leduc | 3,252 | 2,288.63 | 5,540.63 | 10 |
| Red Deer | 3,258 | 2,217.48 | 5,475.48 | 9 |
| Lethbridge | 2,979 | 1,911.12 | 4,890.12 | 6 |
| Medicine Hat | 2,556 | 1,812.00 | 4,368.00 | 2 |
| Saskatoon | 3,154 | 2,292.00 | 5,446.00 | 8 |
| Regina | 2,894 | 2,844.00 | 5,738.00 | 12 |
| Winnipeg | 2,828 | 2,008.32 | 4,836.32 | 4 |
| Halifax | 2,678 | 2,184.00 | 4,862.00 | 5 |
| St. John's | 2,415 | 2,181.10 | 4,596.10 | 3 |
| Vancouver | N/A | 1,941.51 | N/A | - |
| Calgary | 3,303 | 2,285.67 | 5,588.67 | 11 |
| Edmonton | 2,466 | 2,598.60 | 5,064.55 | 7 |
| Toronto | 3,781 | 2,134.23 | 5,915.23 | 13 |
| Surrey | N/A | 1,670.76 | N/A | - |
| Victoria | 2,195 | 1,837.43 | 4,032.00 | 1 |
| Average | 2,973.89 | 2,162.52 | 5,187 | - |

* Average of those responding

Table 7A Average Property Tax and Utility Charges for All Single Detached Houses in 2016 (Calgary Region) (dollars)

| Calgary Region | Average Property Tax | Utility Charges | Total | Rank |
|-------------------|----------------------|--------------------|----------|------|
| Airdrie | 1,669 | 2,208.00 | 3,877.00 | 3 |
| Cochrane | 3,210 | 2,171.13 | 5,381.13 | 3 |
| High River | 3,093 | 1,769.48 | 4,862.48 | 2 |
| Okotoks | 3,708 | 2,159.04 | 5,867.04 | 5 |
| Calgary | 3,303 | 2,285.63 | 5,588.63 | 4 |
| Average | 2,996.60 | 2,118.66 | 5,115.26 | - |

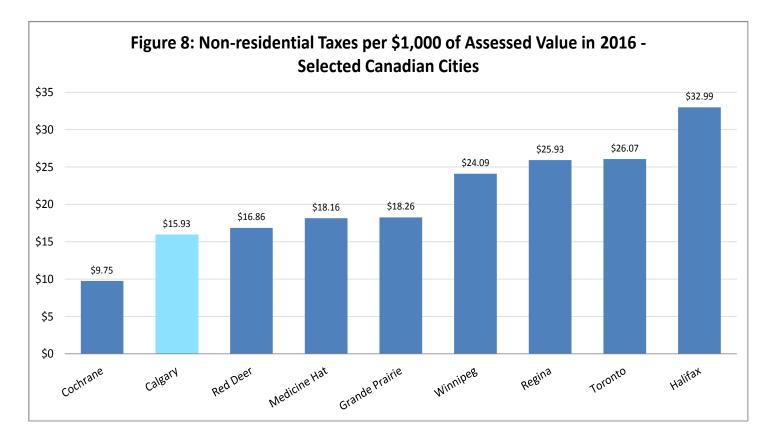


Table 8 Non-residential Taxes per \$1,000 of Assessed Value 2013 (Selected Canadian Cities) (dollars)

| | Non-residential | | | |
|----------------|-----------------|------------|-------|------|
| City | Municipal | Provincial | Total | Rank |
| Grande Prairie | 14.76 | 3.50 | 18.26 | 5 |
| Red Deer | 13.15 | 3.71 | 16.86 | 3 |
| Medicine Hat | 14.42 | 3.73 | 18.16 | 4 |
| Regina | 14.65 | 11.28 | 25.93 | 7 |
| Winnipeg | 8.30 | 15.80 | 24.09 | 6 |
| Halifax | 28.81 | 4.18 | 32.99 | 9 |
| Calgary | 12.15 | 3.78 | 15.93 | 2 |
| Toronto | 14.20 | 11.87 | 26.07 | 8 |
| Cochrane | 6.25 | 3.50 | 9.75 | 1 |
| Average | 13.99 | 6.82 | 20.89 | - |

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- ► City of Medicine Hat
- ► City of Red Deer
- ► City of Regina
- City of Saskatoon
- City of St John's
- City of Toronto
- ► City of Vancouver
- ► City of Victoria
- ► City of Winnipeg
- Town of Cochrane
- ► Town of High River
- ► Town of Okotoks

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