



2021 Residential Property Taxes and Utility Charges Survey



2021 Residential Property Taxes and Utility Charges Survey

Introduction

The 2022 survey of participating Canadian municipalities contains information on the 2021 taxation and utility service year. One important reason for providing 2021 information in 2022 is that the actual cost of 2021 utility services is not available until early 2022, unlike taxation for residential properties, which is determined in 2021. Another is the reliance on publicly available information through audited financial statements for verification that become fully available in the summer.

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 2021 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.

Additional survey questions this year

This year, a couple of new questions are for the current taxation and utility service year (2022). They are the current median assessed property values for houses and condos in each municipality and the current property tax rates (municipal portion only). This is a departure from the ordinary focus on the prior years' property taxes. These new questions were added to give a flavor of what is happening in various markets in 2022. While they do not reflect the cost of utility services associated with homeownership, they begin to provide a directional view for the 2022 report and shed some light on the growing national focus on housing affordability.

Methodology

The survey was disseminated in the spring. Responses came in over the subsequent months. Significant efforts were made to confirm numbers with survey participants. In some cases, audited financial statements, annual budgets and property tax bylaws provided the missing information. This year most municipalities answered the electricity question, eliminating the need 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 as follows:

- 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 a double attached garage or car port,
- with an average of 1,500 square feet of above-grade living space (including only those houses with 1,100 to 1,900 square feet in 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 houses instead.

Executive Summary

In 2021, for municipal property tax only, Calgary ranked #2 and #6 for a representative Two-Storey and Bungalow house, respectively. That's out of nine (Two-Storey) and twelve (Bungalow) reporting Canadian cities.

Adding the average annual residential utility and other charges to the municipal property taxes, Calgary ranked #6 and #11 for a representative Two-Storey and Bungalow house, 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	7th / 7	6th / 12	6
		Two-Storey	2nd / 4	2nd / 9	7
B	Net Property Tax (Total Property Tax Less Homeowner Grants)	Bungalow	6th / 6	7th / 12	8
		Two-Storey	2nd / 4	1st / 9	9
C	Total Property Tax (Average and Median)	Average	6th / 7	7th / 11	12
		Median	3rd / 4	3rd / 9	13
D	Total Property and Business Tax		7th / 7	11th / 12	15
E	Property and Business Tax Per Person	Property Tax	6th / 7	8th / 12	17
		Property and Business Tax	6th / 7	8th / 12	18
F	Proportion of Property Tax Load Paid	Lowest Share for Residential Properties	2nd / 7	5th / 12	20
G	Monthly Average Utility Charges		7th / 7	12th / 12	21
H	Combined Municipal Property Tax and Utility Charges	Bungalow	7th / 7	11th / 12	23
		Two-Storey	4th / 4	6th / 9	24
I	Combined Net Property Tax (After Grants) and Utility Charges	Bungalow	6th / 6	10th / 12	27
		Two-Storey	4th / 4	6th / 9	28
J	Combined Total Property Tax and Utility Charges	Average	7th / 7	9th / 11	30
K	Non-residential Taxes per \$1,000 of Assessed Value		5th / 5	4th / 8	32
L	Average Taxes per 1,000 square feet per year	Downtown Office Space	3rd / 4	4th / 6	34
		Big Box Retail of 50,000 square feet or more (Municipal Property Tax only)	3rd / 3	1st / 6	35
M	Median Assessed Value and Municipal Tax Rate (Single family and Condo) in 2021	Median Assessed Value - Single Family	4th / 5	7th / 10	37
		Median Assessed Value - Condo	3rd / 4	6th / 9	38
		Municipal Tax Rate - Single Family	3rd / 7	3rd / 9	39
		Municipal Tax Rate - Condo	3rd / 7	3rd / 9	40

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

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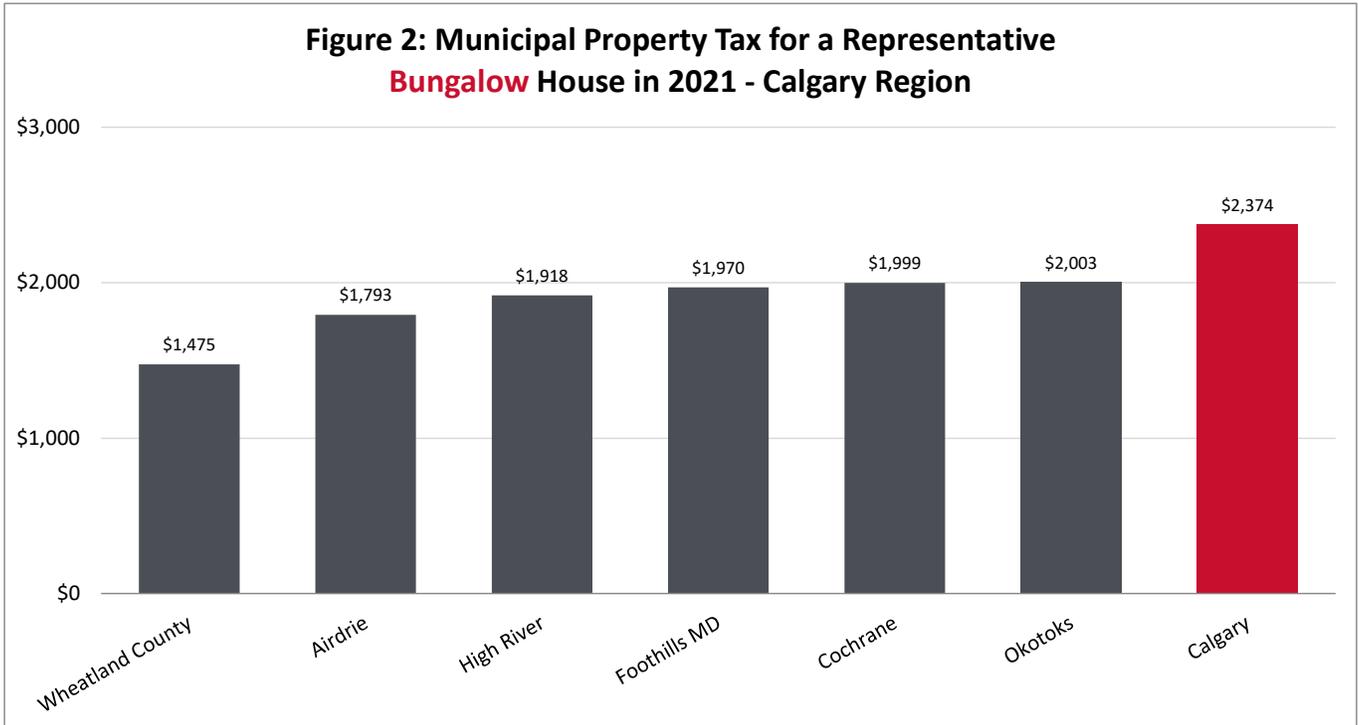
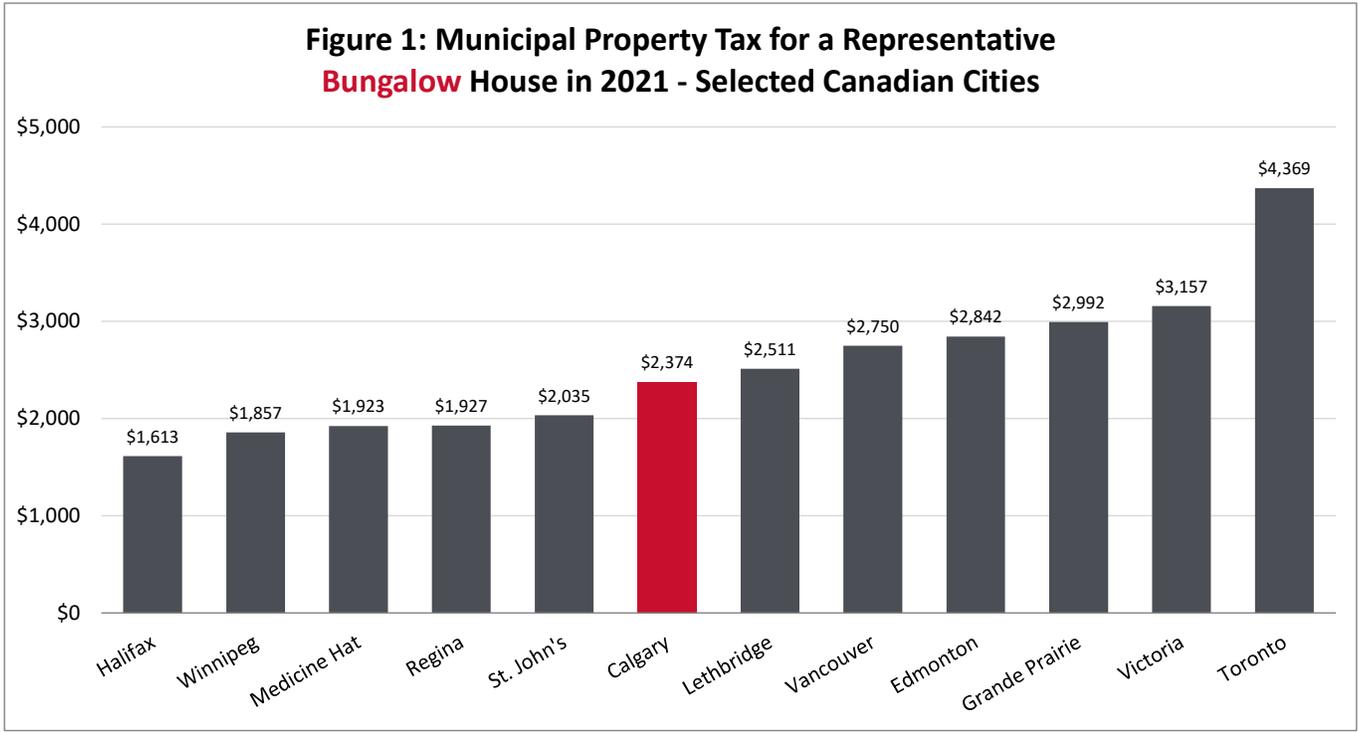
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A. Municipal Property Tax



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Figure 3: Municipal Property Tax for a Representative Two-Storey House in 2021 - Selected Canadian Cities

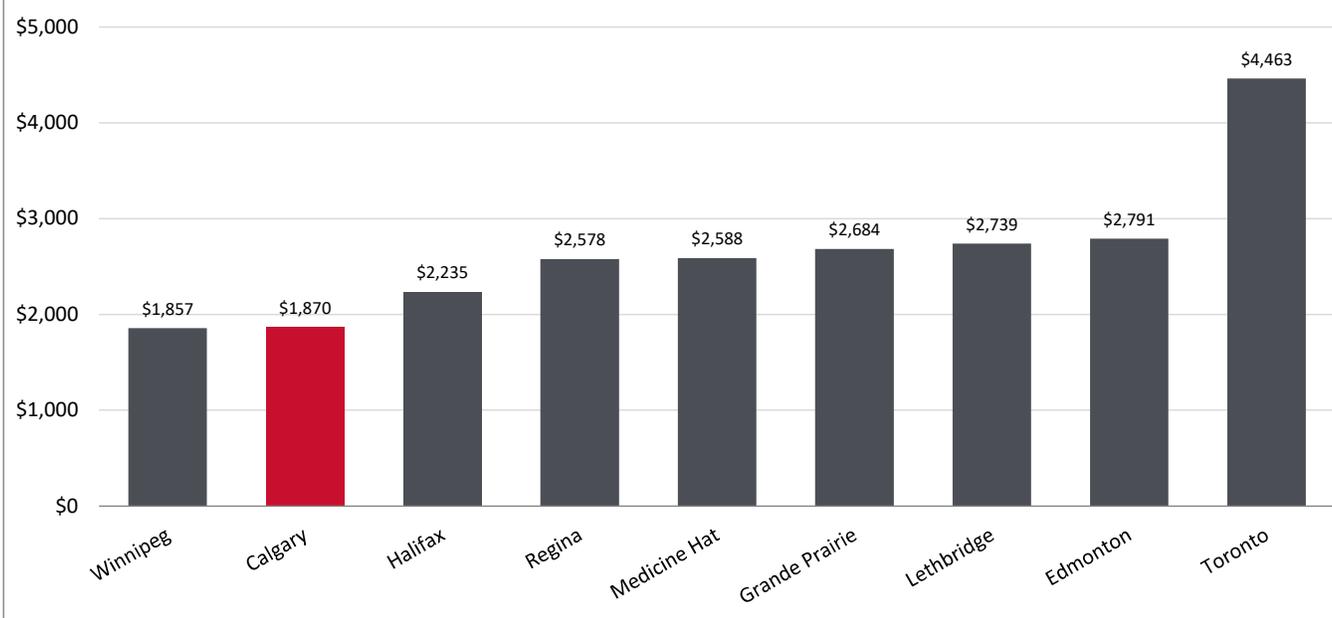
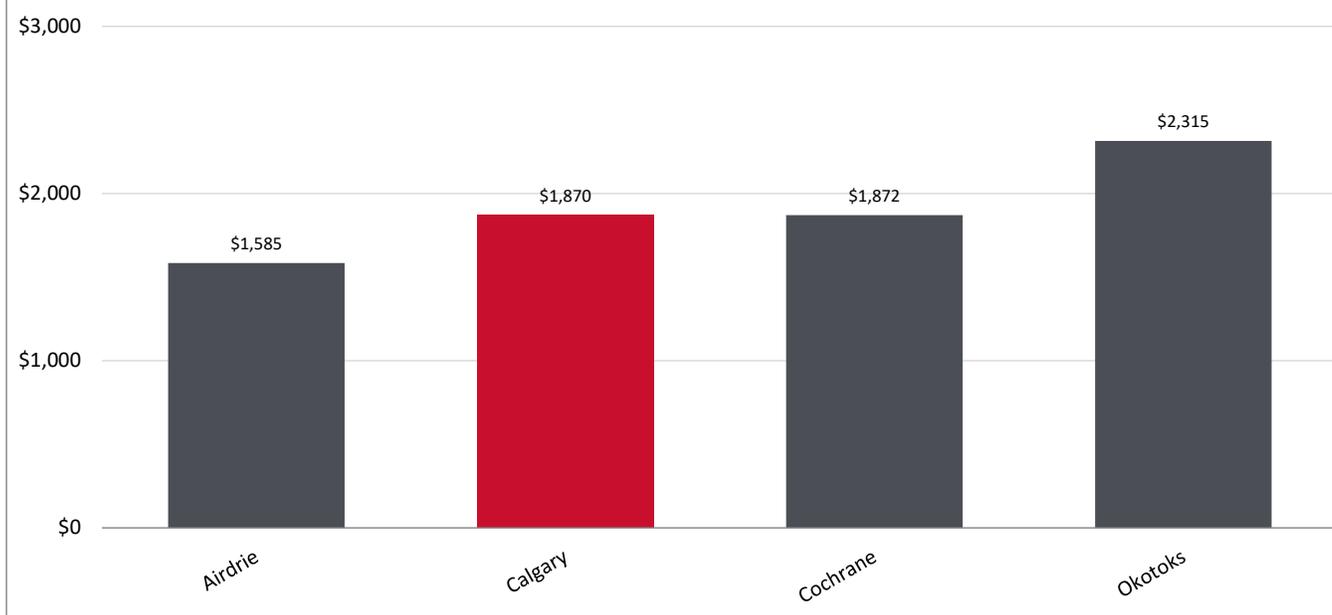
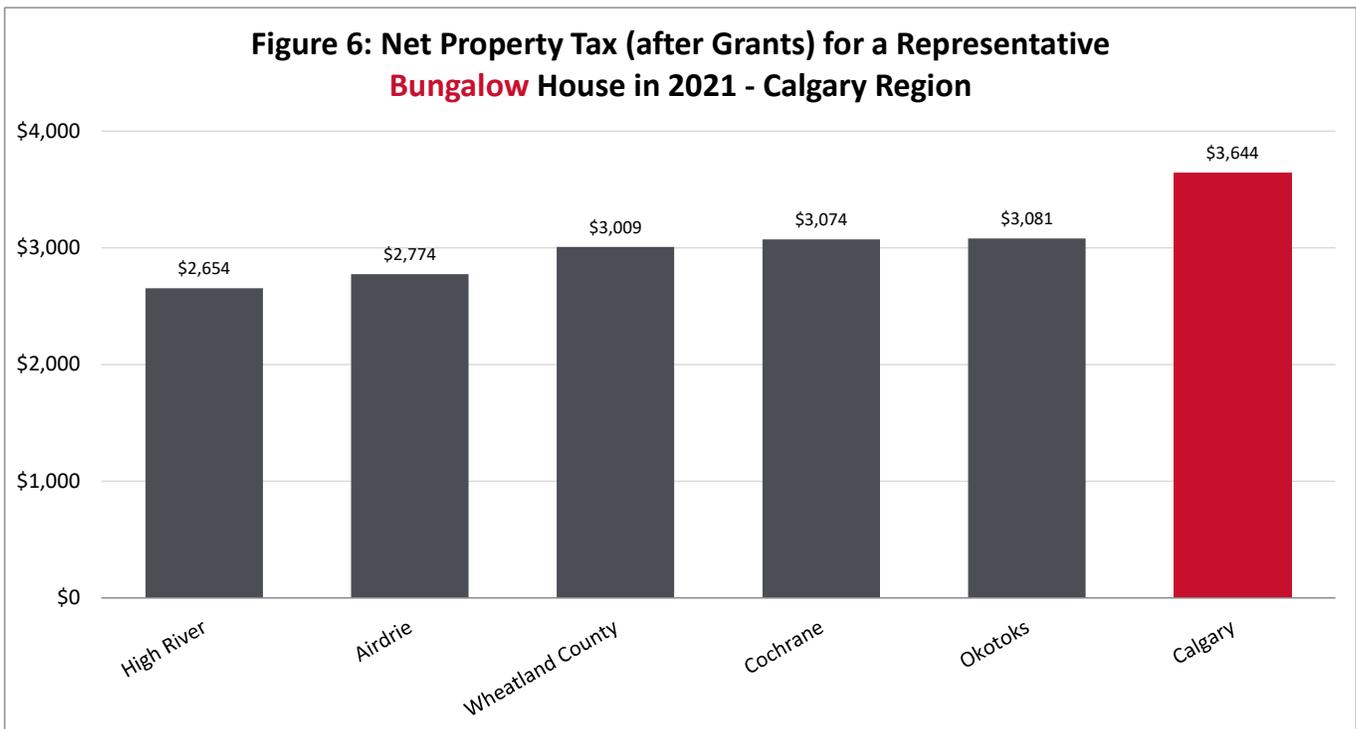
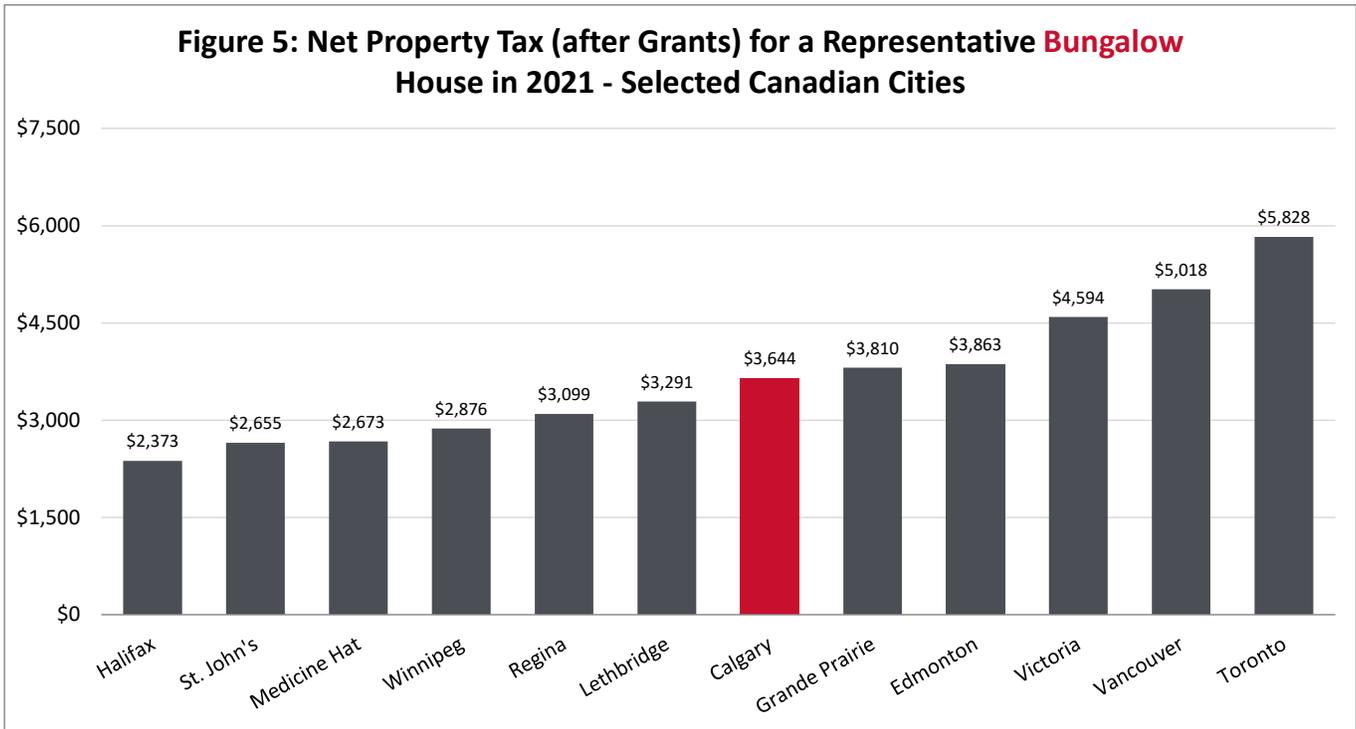


Figure 4: Municipal Property Tax for a Representative Two-Storey House in 2021 - Calgary Region



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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 2021 - Selected Canadian Cities

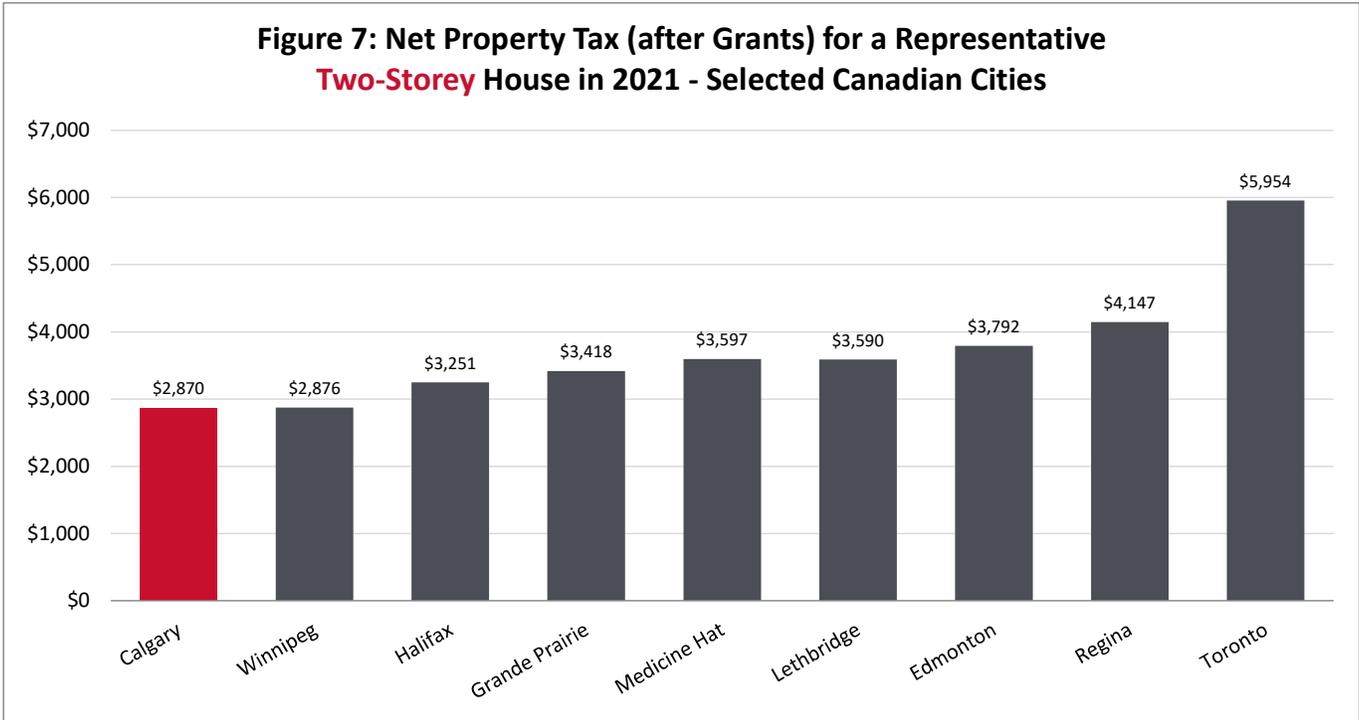
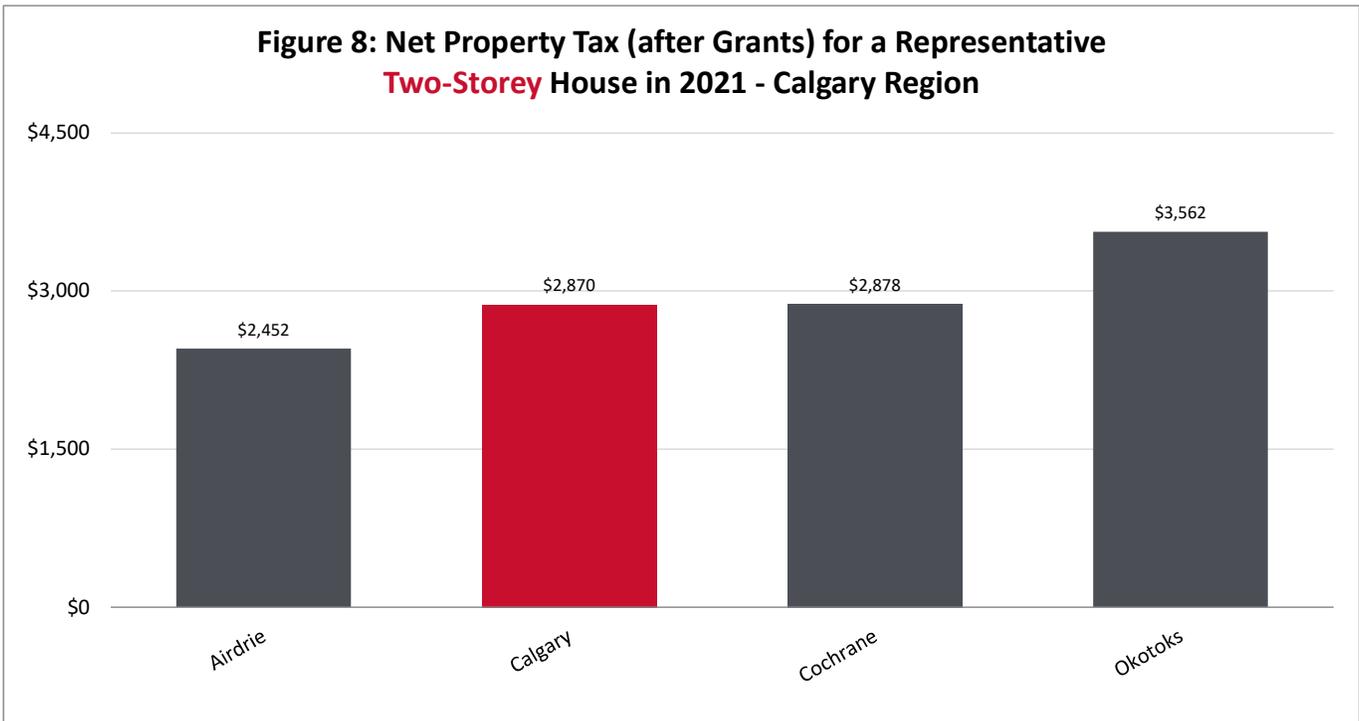


Figure 8: Net Property Tax (after Grants) for a Representative Two-Storey House in 2021 - Calgary Region



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Table 1
Comparative Property Tax Levy on a Representative Bungalow House in 2021
(Selected Canadian Cities)
(dollars)

City	Property Tax Levy				Rank
	Municipal	School	Other [◇]	Net Property Tax Levy (After Grants)	
Grande Prairie	2,992	804	14	3,810	8
Halifax	1,613	685	75	2,373	1
Lethbridge	2,511	736	44	3,291	6
Medicine Hat	1,923	720	31	2,673	3
Regina	1,927	999	173	3,099	5
St. John's	2,035	0	620	2,655	2
Victoria	3,157 [†]	1,437	0	4,594	10
Winnipeg	1,857	1,019	0	2,876	4
Vancouver	2,750	1,660	608	5,018	11
Edmonton	2,842	992	28	3,863	9
Calgary	2,374	1,270	0	3,644	7
Toronto	4,369	1,459	0	5,828	12
* Average	2,529	1,071	199	3,644	-

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. [◇] Table 1-4 Property Tax Levy-Other: Specific assessments for Seniors Lodges, Libraries and similar activities, but not including A) transportation which is included under Municipal, or B) Provincial Assessment levies which are included under Provincial.) [†] BC Assessment schedules 701-704_2020

* Average of those reporting

Table 2
Comparative Property Tax Levy on a Representative Bungalow House in 2021
(Calgary Region)
(dollars)

Calgary Region	Property Tax Levy				Rank
	Municipal	School	Other [◇]	Net Property Tax Levy (After Grants)	
Airdrie	1,793	961	20	2,774	2
Cochrane	1,999	1,053	22	3,074	4
Foothills MD	1,970	2,091	1,339	5,400	7
High River	1,918	703	33	2,654	1
Okotoks	2,003	969	109	3,081	5
Wheatland County	1,475	1,301	233	3,009	3
Calgary	2,374	1,270	0	3,644	6
* Average	1,933	1,193	293	3,377	-

[◇] See footnote from Table 1

* Average of those reporting

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Table 3

**Comparative Property Tax Levy on a Representative Two-Storey House in 2021
(Selected Canadian Cities)
(dollars)**

City	Property Tax Levy				Rank
	Municipal	School	Other [◇]	Net Property Tax Levy (After Grants)	
Grande Prairie	2,684	721	13	3,418	4
Halifax	2,235	915	101	3,251	3
Lethbridge	2,739	803	48	3,590	5
Medicine Hat	2,588	969	41	3,597	6
Regina	2,578	1,337	232	4,147	8
St. John's	N/A	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A	N/A
Winnipeg	1,857	1,019	0	2,876	2
Vancouver	N/A	N/A	N/A	N/A	N/A
Edmonton	2,791	974	28	3,792	7
Calgary	1,870	1,000	0	2,870	1
Toronto	4,463	1,491	0	5,954	9
* Average	2,645	1,025	77	3,722	-

[◇] See footnote from Table 1

* Average of those reporting

Table 4

**Comparative Property Tax Levy on a Representative Two-Storey House in 2021
(Calgary Region)
(dollars)**

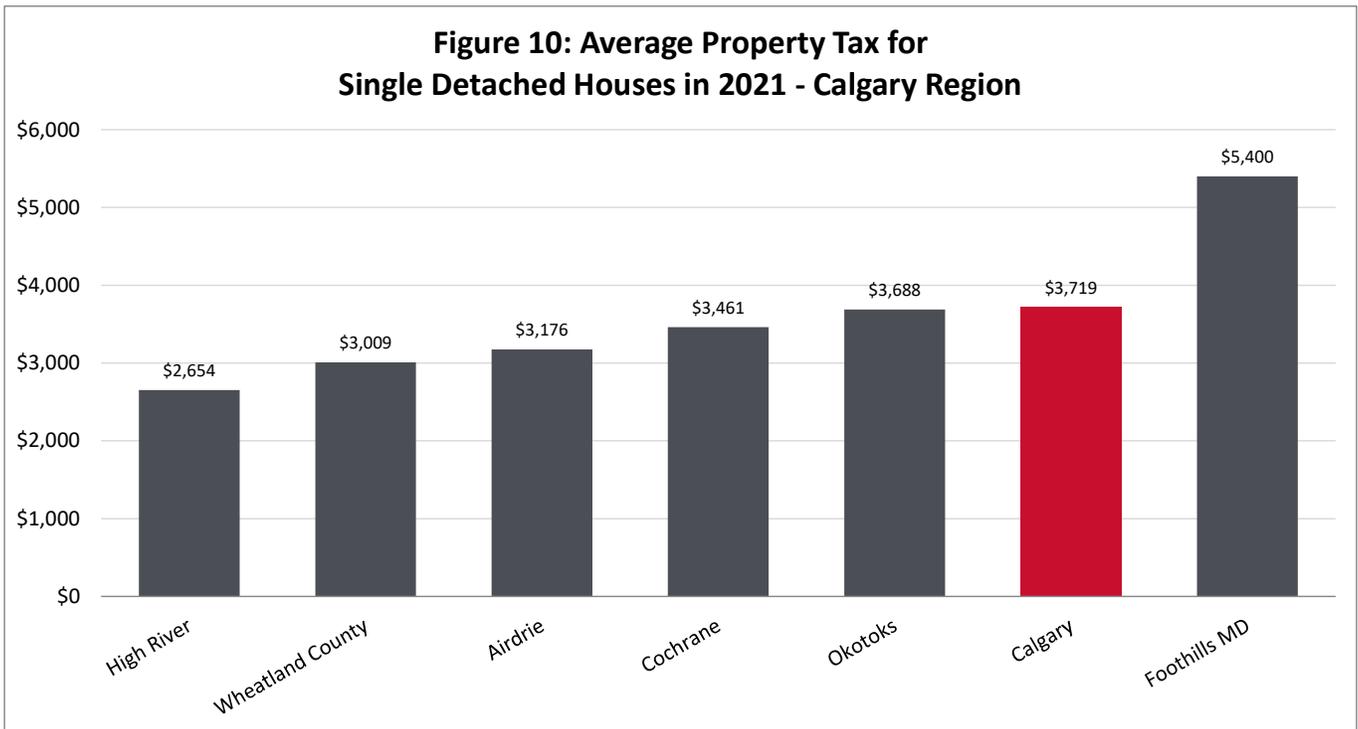
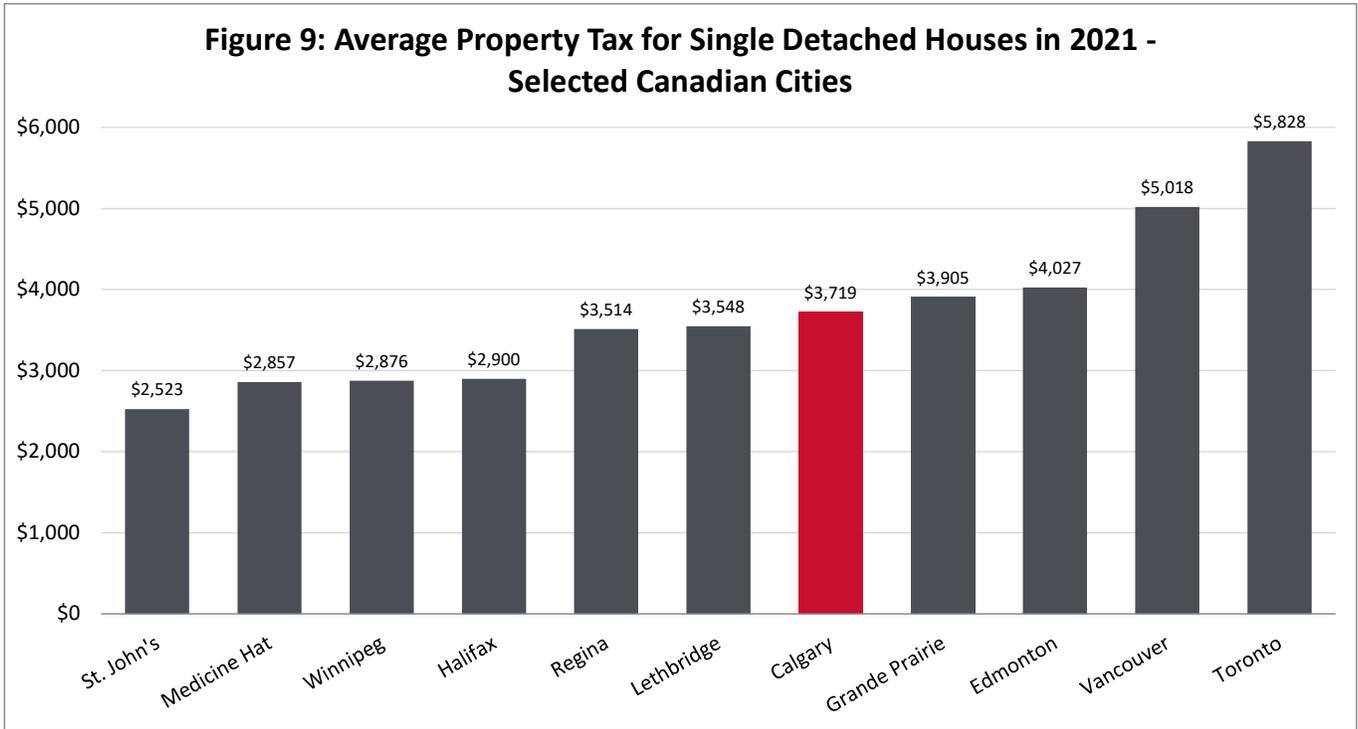
Calgary Region	Property Tax Levy				Rank
	Municipal	School	Other [◇]	Net Property Tax Levy (After Grants)	
Airdrie	1,585	850	17	2,452	1
Cochrane	1,872	986	20	2,878	3
Foothills MD	N/A	N/A	N/A	N/A	N/A
High River	N/A	N/A	N/A	N/A	N/A
Okotoks	2,315	1,121	126	3,562	4
Wheatland County	N/A	N/A	N/A	N/A	N/A
Calgary	1,870	1,000	0	2,870	2
* Average	1,910	989	54	2,940	-

[◇] See footnote from Table 1

* Average of those reporting

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C. Total Property Tax (Average and Median)



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Figure 11: Median Property Tax for Single Detached Houses in 2021 - Selected Canadian Cities

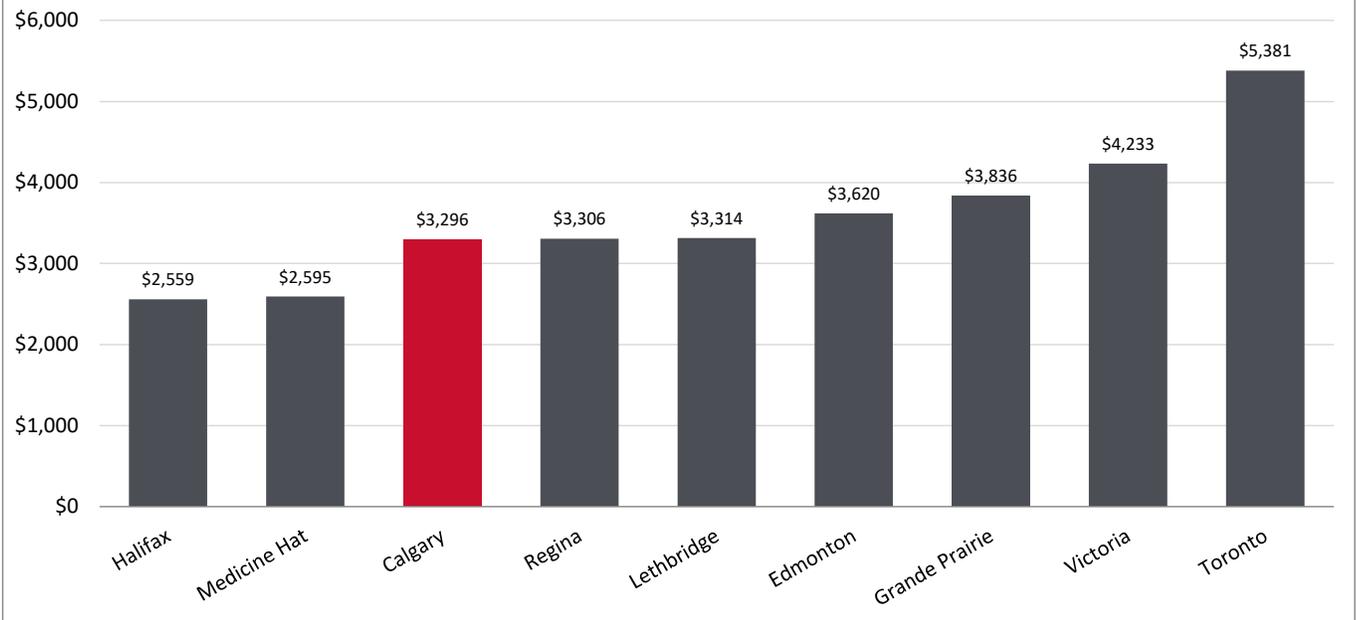
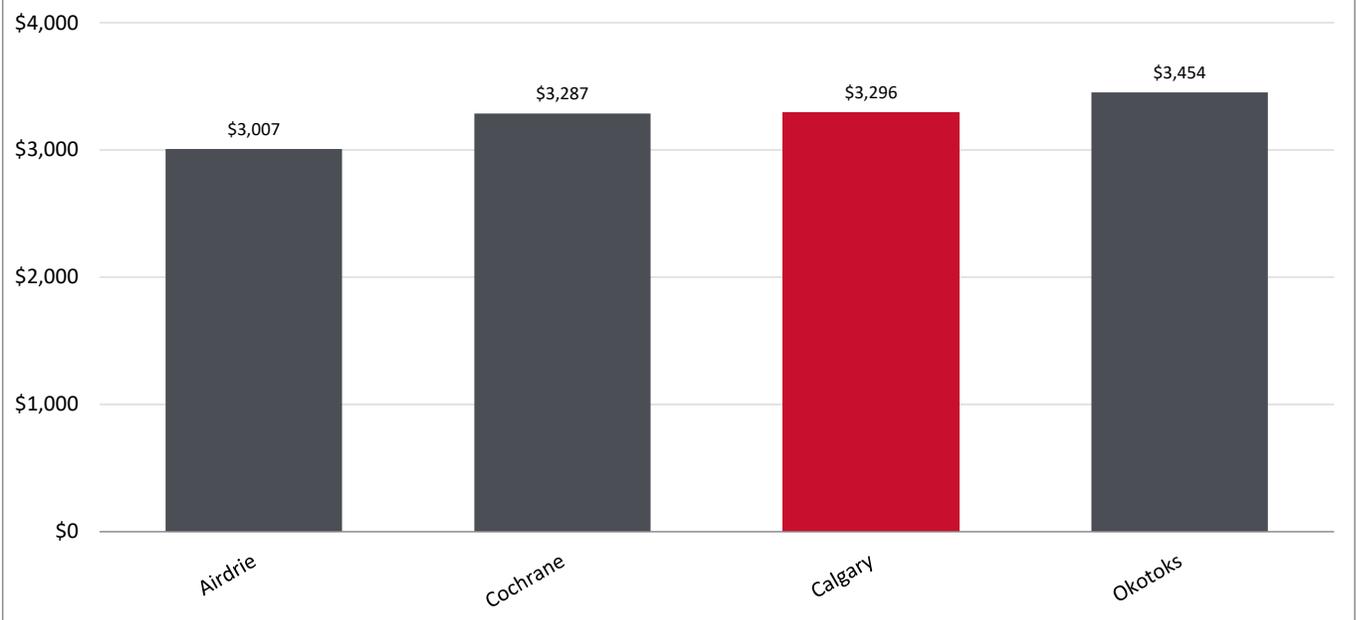


Figure 12: Median Property Tax for Single Detached Houses in 2021 - Calgary Region



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Table 5
Average Property Tax and Median Property Tax for Single Detached Houses in 2021
(Selected Canadian Cities)
(dollars)

City	Average Tax		Median Tax	
	Tax Levy	Rank	Tax Levy	Rank
Grande Prairie	3,905	8	3,836	7
Halifax	2,900	4	2,559	1
Lethbridge	3,548	6	3,314	5
Medicine Hat	2,857	2	2,595	2
Regina	3,514	5	3,306	4
St. John's	2,523	1	N/A	N/A
Victoria	N/A	N/A	4,233 ‡	8
Winnipeg	2,876	3	N/A	N/A
Vancouver	5,018 ◊	10	N/A †	N/A
Edmonton	4,027	9	3,620	6
Calgary	3,719	7	3,296	3
Toronto	5,828	11	5,381	9
* Average	3,701	-	3,571	-

◊ This includes general tax, metro Vancouver tax, provincial school, Translink, BC assessment plus municipal finance. ‡ Based on median value 860,000 x mill rate 5.0976. † Includes Regional and Transit Taxes

* Average of those reporting

Table 6
Average Property Tax and Median Property Tax for Single Detached Houses in 2021
(Calgary Region)
(dollars)

Calgary Region	Average Tax		Median Tax	
	Tax Levy	Rank	Tax Levy	Rank
Airdrie	3,176	3	3,007	1
Cochrane	3,461	4	3,287	2
Foothills MD	5,400	7	N/A	N/A
High River	2,654	1	N/A	N/A
Okotoks	3,688	5	3,454	4
Wheatland County	3,009	2	N/A	N/A
Calgary	3,719	6	3,296	3
* Average	3,587	-	3,261	-

* Average of those reporting

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D. Total Property and Business Tax

Table 7

Total Property and Business Tax Levy in 2021

(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	86,216	66,377	152,593	0	152,593	56.5	4
Halifax	492,323	279,386	771,709	0	771,709	63.8	11
Lethbridge	124,875	72,161	197,036	0	197,036	63.4	8
Medicine Hat	66,603	36,263	102,865	0	102,865	64.7	12
Regina	264,953	150,367	415,320	0	415,320	63.8	10
St. John's	124,365	77,897	202,262	0	202,262	61.5	6
Victoria	127,567 †	78,058	205,625	0	205,625	62.0	7
Winnipeg	911,674	464,274	1,375,948	56,770	1,432,717	63.6	9
Vancouver	1,004,033 †	785,632	1,789,665	0	1,789,665	56.1	3
Edmonton	1,115,796	954,472	2,070,268	0	2,070,268	53.9	2
Calgary	1,550,166	1,174,148	2,724,314	0	2,724,314	56.9	5
Toronto	3,448,779	3,359,354	6,808,133	0	6,808,133	50.7	1
* Average	776,446	624,866	1,401,311	56,770	1,406,042	59.7	-

† Includes regional taxes

* Average of those reporting

Table 8

Total Property and Business Tax Levy in 2021

(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	71,334	24,628	95,961	0	95,961	74.3	3
Cochrane	37,954	6,799	44,753	0	44,753	84.8	7
Foothills MD	35,445	10,291	45,736	0	45,736	77.5	4
High River	15,599	4,279	19,878	0	19,878	78.5	5
Okotoks	35,665	8,387	44,052	0	44,052	81.0	6
Wheatland County	11,066	28,434	39,500	0	39,500	28.0	1
Calgary	1,550,166	1,174,148	2,724,314	0	2,724,314	56.9	2
* Average	251,033	179,567	430,599	0	430,599	68.7	-

* Average of those reporting

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Table 9

Total Property Tax Levy By Purposes in 2021

(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	67,093	18,158	323	85,574	54,091	12,137	149	66,377
Halifax	377,887	154,436	0	532,323	246,114	33,272	2,081	281,467
Lethbridge	97,126	27,722	1,650	126,498	61,015	11,147	450	72,612
Medicine Hat	48,608	17,972	753	67,333	29,726	6,536	201	36,464
Regina	174,167	90,283	15,681	280,131	94,457	55,910	8,775	159,142
St. John's †	93,800 †	0	30,565	124,365	73,780	0	4,117	77,897
Victoria	87,657	39,910	0	127,567	78,058	10,764	2,802	91,624
Winnipeg	453,408	456,623	0	910,031	192,328	271,946	0	464,274
Vancouver	510,981	493,052	0	1,004,033	443,309	285,881	0	729,190
Edmonton	822,360	292,781	137,366	1,252,507	796,561	157,911	0	954,472
Calgary	1,010,510	539,656	0	1,550,166	943,528	230,620	0	1,174,148
Toronto	2,585,177	863,595	0	3,448,772	2,085,995	1,273,359	0	3,359,354
* Average	527,398	272,199	31,056	792,442	424,913	213,589	2,654	622,252

† No breakdown given, note that this includes residential plus a water tax per unit of \$605/unit

* Average of those reporting

Total Property Tax Levy By Purposes in 2021

(Calgary Region)

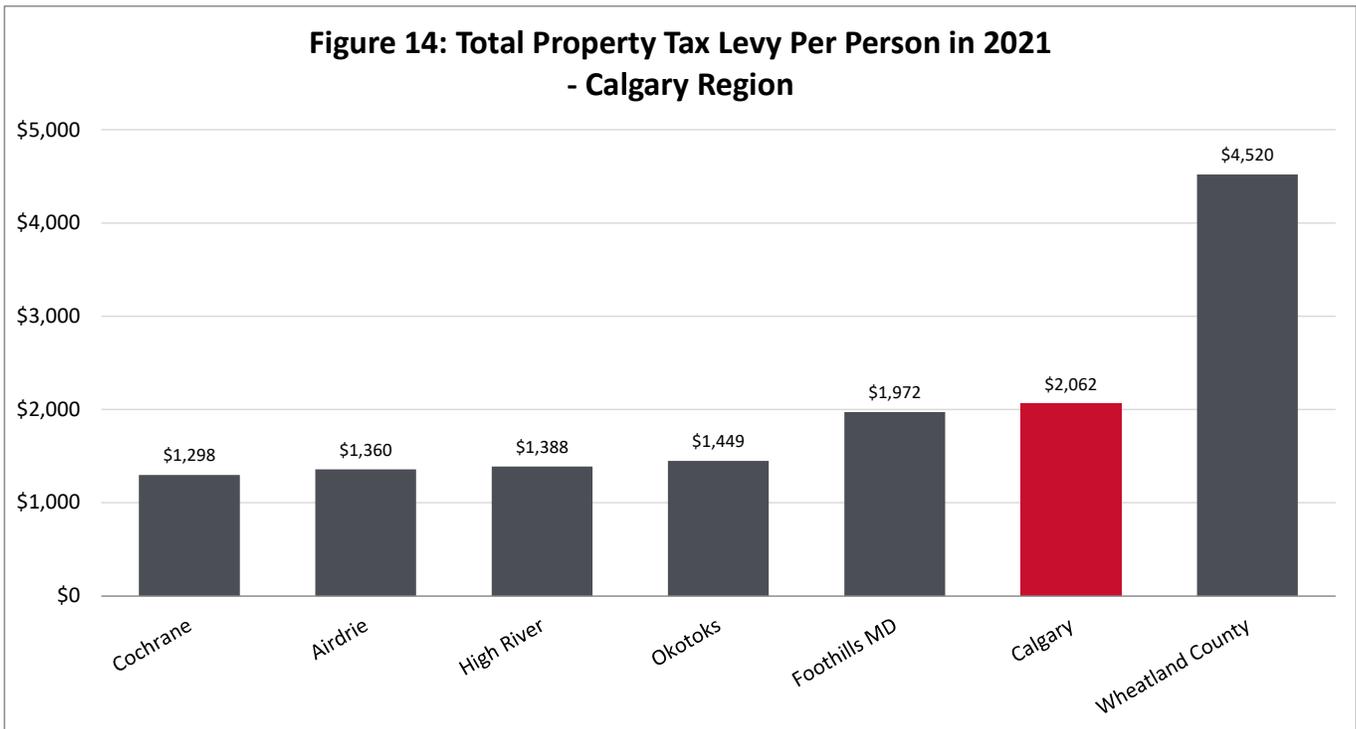
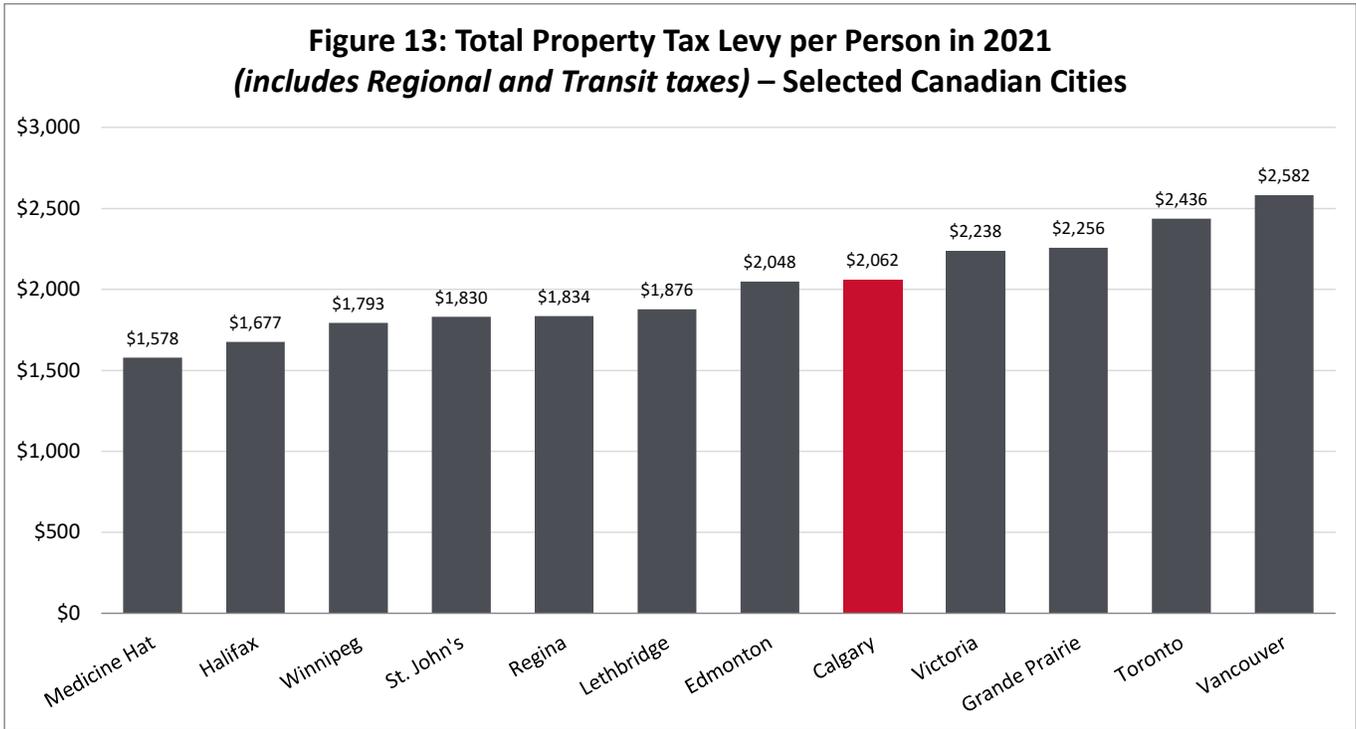
(Thousands of dollars) *Not including Farm taxes*

Calgary Region	Residential Property				Non-residential Property			
	Municipal	School	Other	Total	Municipal	School	Other	Total
Airdrie	46,278	25,041	620	71,939	18,296	6,332	0	24,628
Cochrane	24,853	13,102	302	38,257	4,390	2,409	0	6,799
Foothills MD	16,643	17,666	11,318	45,627	7,936	3,718	0	11,654
High River	11,411	4,184	197	15,792	2,917	1,363	50	4,329
Okotoks	24,011	11,654	1,531	37,197	5,571	2,815	0	8,387
Wheatland County	4,188	3,696	663	8,546	21,865	6,570	0	28,434
Calgary	1,010,510	539,656	0	1,550,166	943,528	230,620	0	1,174,148
* Average	162,556	87,857	2,439	252,503	143,500	36,261	50	179,768

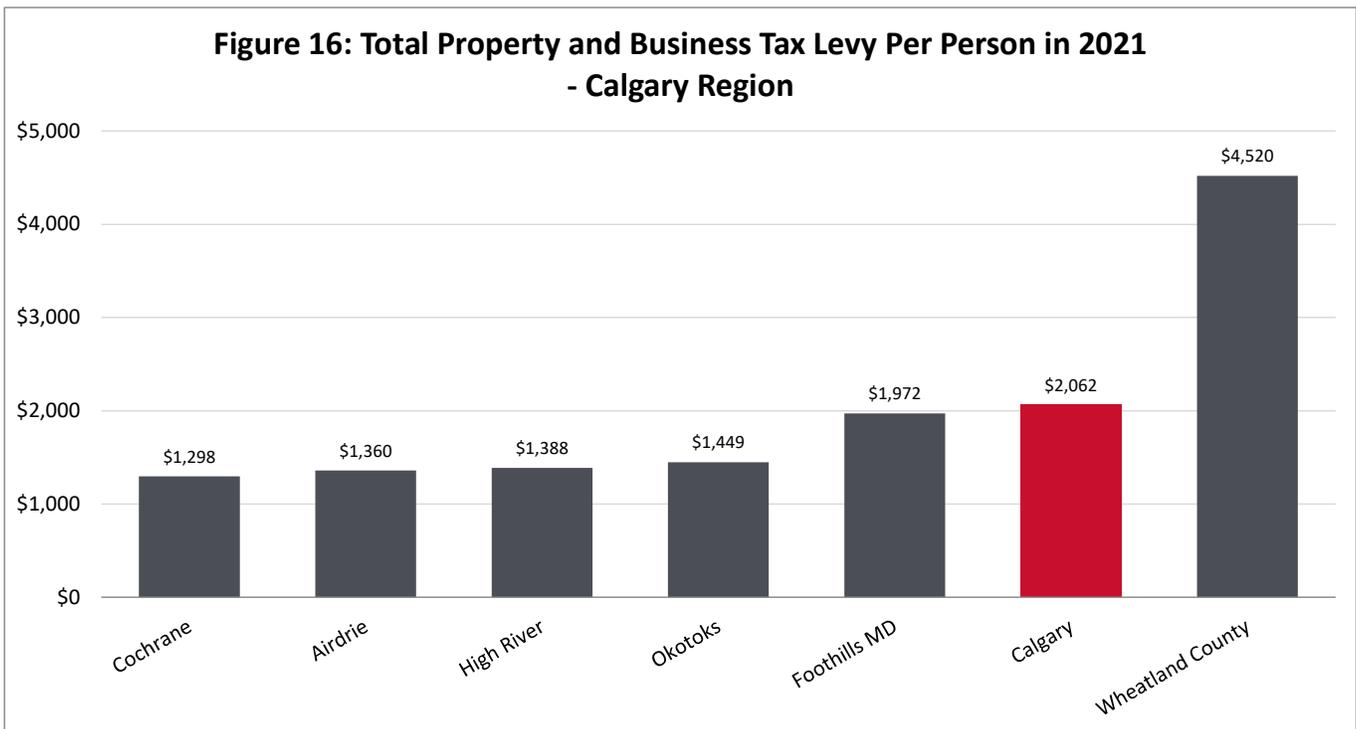
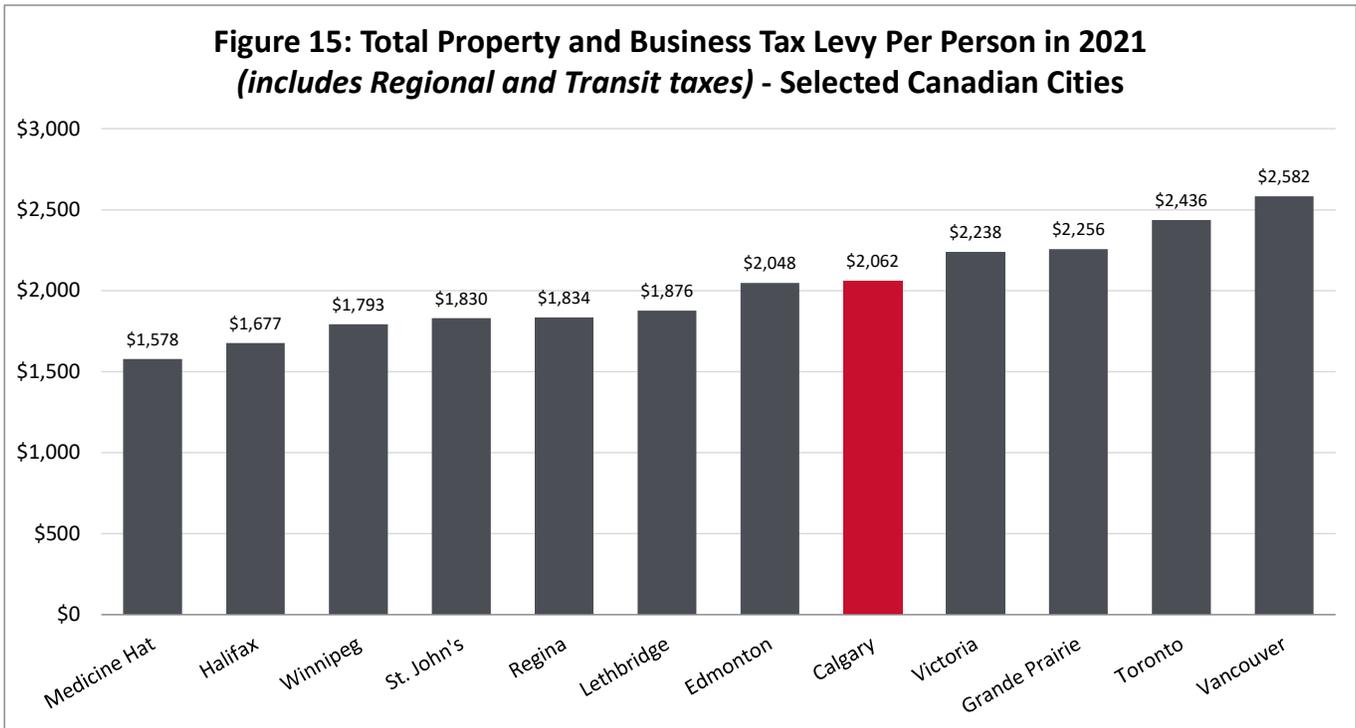
* Average of those reporting

2021 Residential Property Taxes and Utility Charges Survey

E. Property and Business Tax Per Person



2021 Residential Property Taxes and Utility Charges Survey



2021 Residential Property Taxes and Utility Charges Survey

Table 11
Total Property and Business Tax Levy Per Person in 2021
(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	67,627	152,593	0	152,593	2,256	10	2,256	10
Halifax	460,274	771,709	0	771,709	1,677	2	1,677	2
Lethbridge	105,003	197,036	0	197,036	1,876	6	1,876	6
Medicine Hat	65,203	102,865	0	102,865	1,578	1	1,578	1
Regina	226,404	415,320	0	415,320	1,834	5	1,834	4
St. John's	110,525	202,262	0	202,262	1,830	4	1,830	3
Victoria	91,867	205,625	0	205,625	2,238	9	2,238	9
Winnipeg	767,500	1,375,948	56,770	1,432,717	1,793	3	1,867	5
Vancouver	693,235	1,789,665	0	1,789,665	2,582	12	2,582	12
Edmonton	1,010,899	2,070,268	0	2,070,268	2,048	7	2,048	7
Calgary	1,321,255	2,724,314	0	2,724,314	2,062	8	2,062	8
Toronto	2,794,356	6,808,133	0	6,808,133	2,436	11	2,436	11
* Average	642,846	1,401,311	56,770	1,406,042	2,018	-	2,024	-

* Average of those reporting

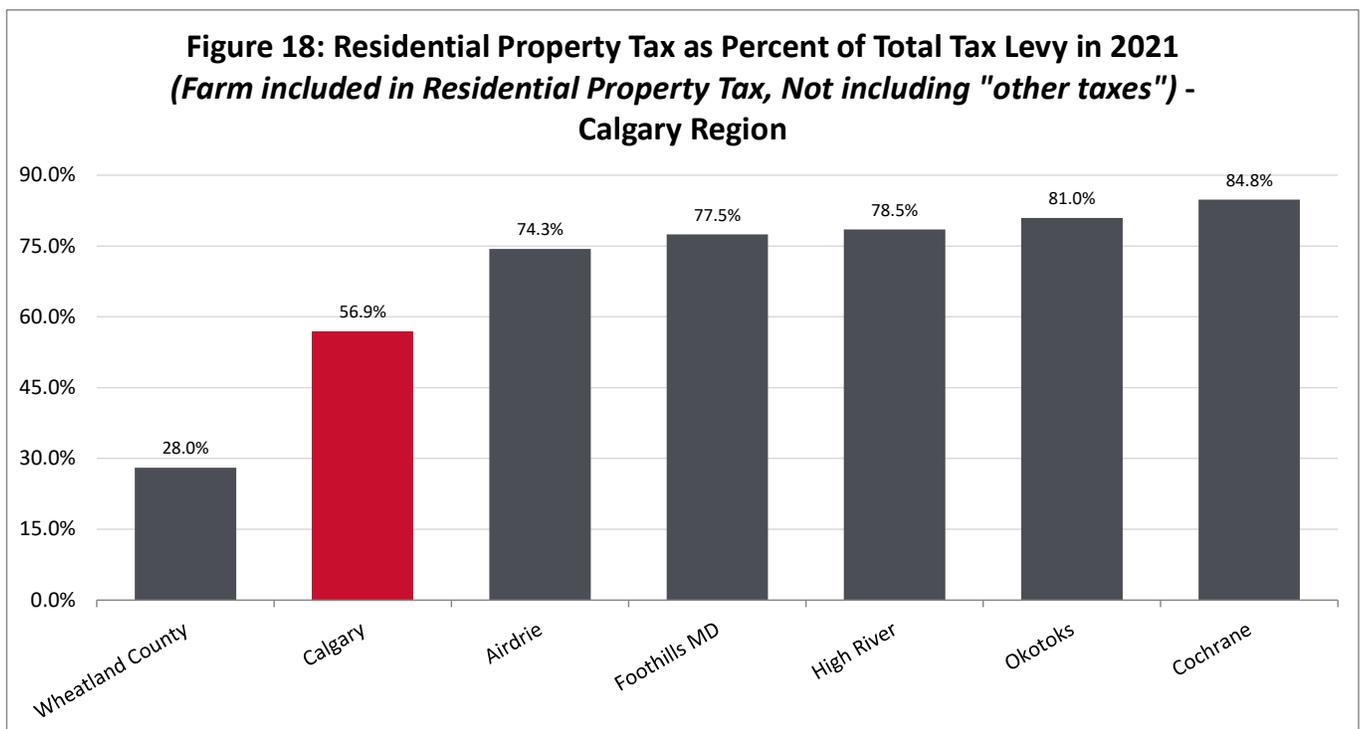
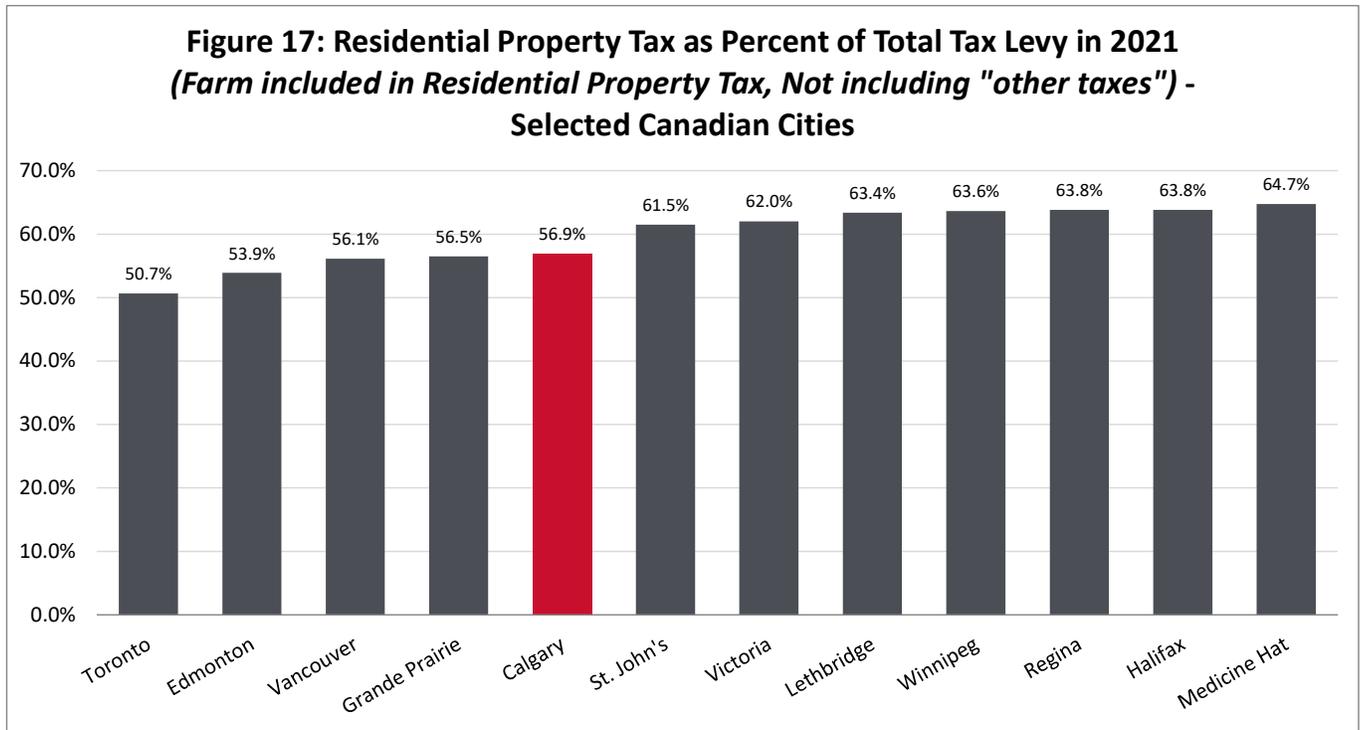
Table 12
Total Property and Business Tax Levy Per Person in 2021
(Calgary Region)

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	95,961	0	95,961	1,360	2	1,360	2
Cochrane	34,467	44,753	0	44,753	1,298	1	1,298	1
Foothills MD	22,616	44,600	0	44,600	1,972	5	1,972	5
High River	14,324	19,878	0	19,878	1,388	3	1,388	3
Okotoks	30,405	44,052	0	44,052	1,449	4	1,449	4
Wheatland County	8,738	39,500	0	39,500	4,520	7	4,520	7
Calgary	1,321,255	2,724,314	0	2,724,314	2,062	6	2,062	6
* Average	214,624	430,437	0	430,437	2,007	-	2,007	-

* Average of those reporting

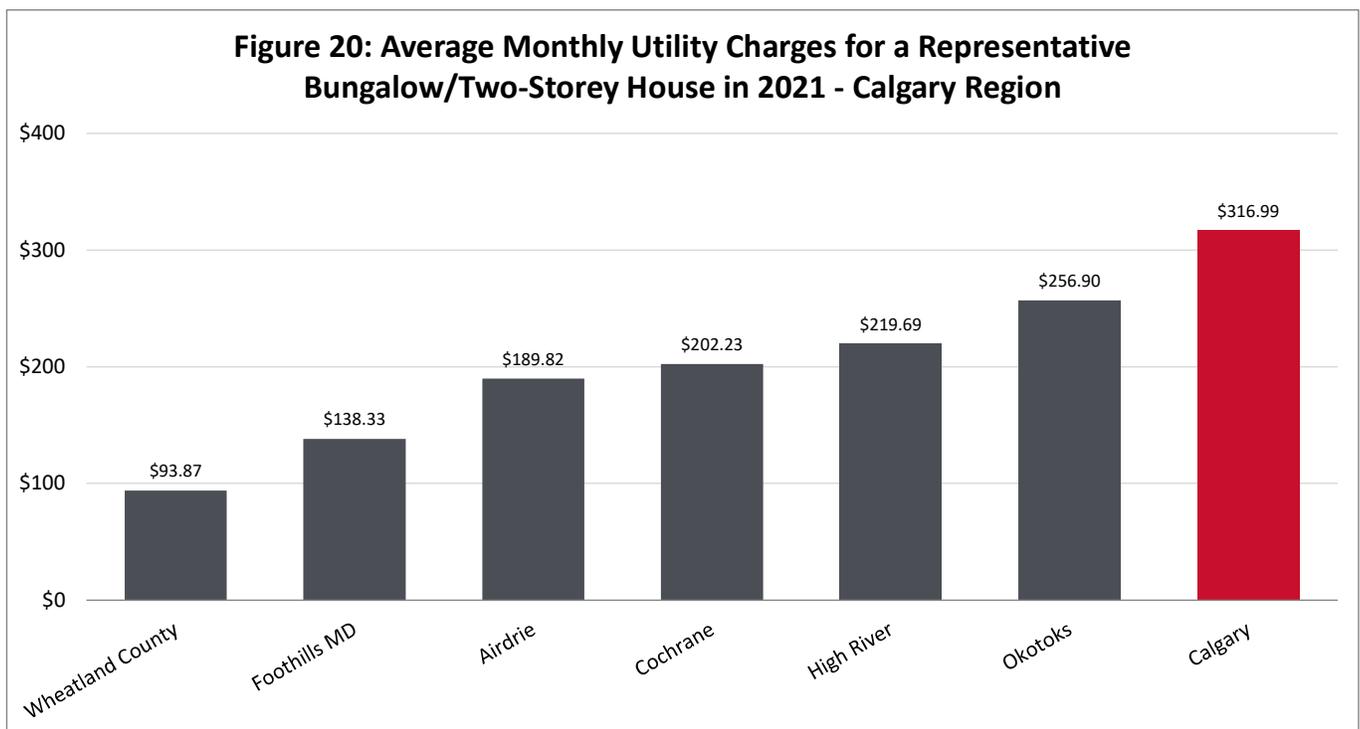
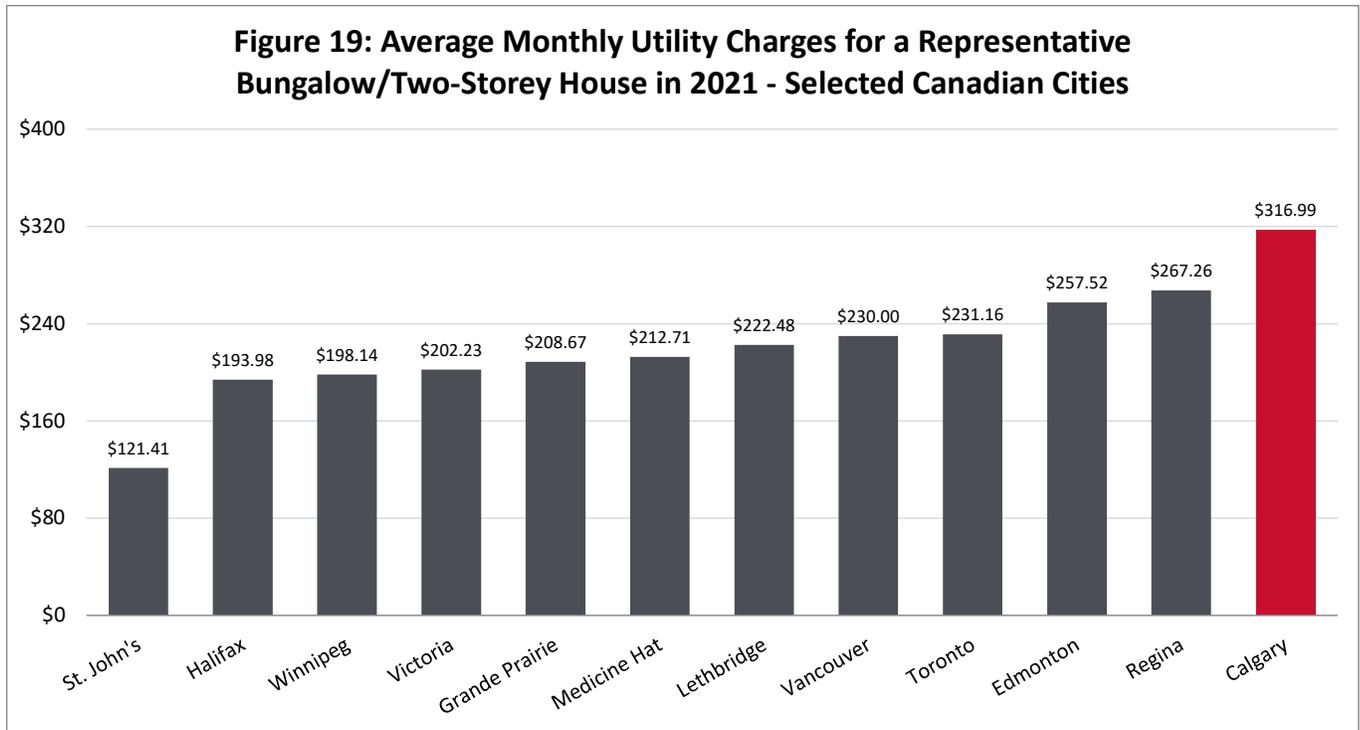
2021 Residential Property Taxes and Utility Charges Survey

F. Proportion of Property Tax Load Paid by Residential Properties



2021 Residential Property Taxes and Utility Charges Survey

G. Average Monthly Utility Charges



2021 Residential Property Taxes and Utility Charges Survey

Table 13
Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2021
(Selected Canadian Cities)
(dollars)

City	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Grande Prairie	150.00	18.30	11.98	18.21	0.00	10.18	208.67	5
Halifax	106.88	31.54	50.28	0.00	5.28	0.00	193.98	2
Lethbridge	134.69	35.18	26.39	17.22	0.00	9.00	222.48	7
Medicine Hat	87.25	49.44	49.71	16.31	2.38	7.62	212.71	6
Regina	122.81	66.30	52.95	7.50	17.70	0.00	267.26	11
St. John's	95.19 †	26.22	0.00 ‡	0.00	0.00	0.00	121.41	1
Victoria	85.25	29.46	46.45	19.07	11.00	11.00	202.23	4
Winnipeg	62.76	46.59	60.54	0.00	0.00	28.25	198.14	3
Vancouver	85.25	66.08	48.42	11.75	0.00	18.50	230.00	8
Edmonton	120.50	50.76	29.41	43.00	13.85	0.00	257.52	10
Calgary	173.47	44.73	58.53	6.94	15.63	17.69	316.99	12
Toronto	128.83	34.00	41.00	27.34	0.00	0.00	231.16	9
* Average	112.74	41.55	43.24	16.73	10.97	14.61	221.88	-

† This is for 600KW per month, as heating is done by electric the average bill in the winter for residents is in the \$300-\$400 range, depending on LED lighting, insulation. ‡ Included in annual water tax of \$605 per unit, same with wastewater. Water not metered in St. John's.

* Average of those reporting

Table 14
Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2021
(Calgary Region)
(dollars)

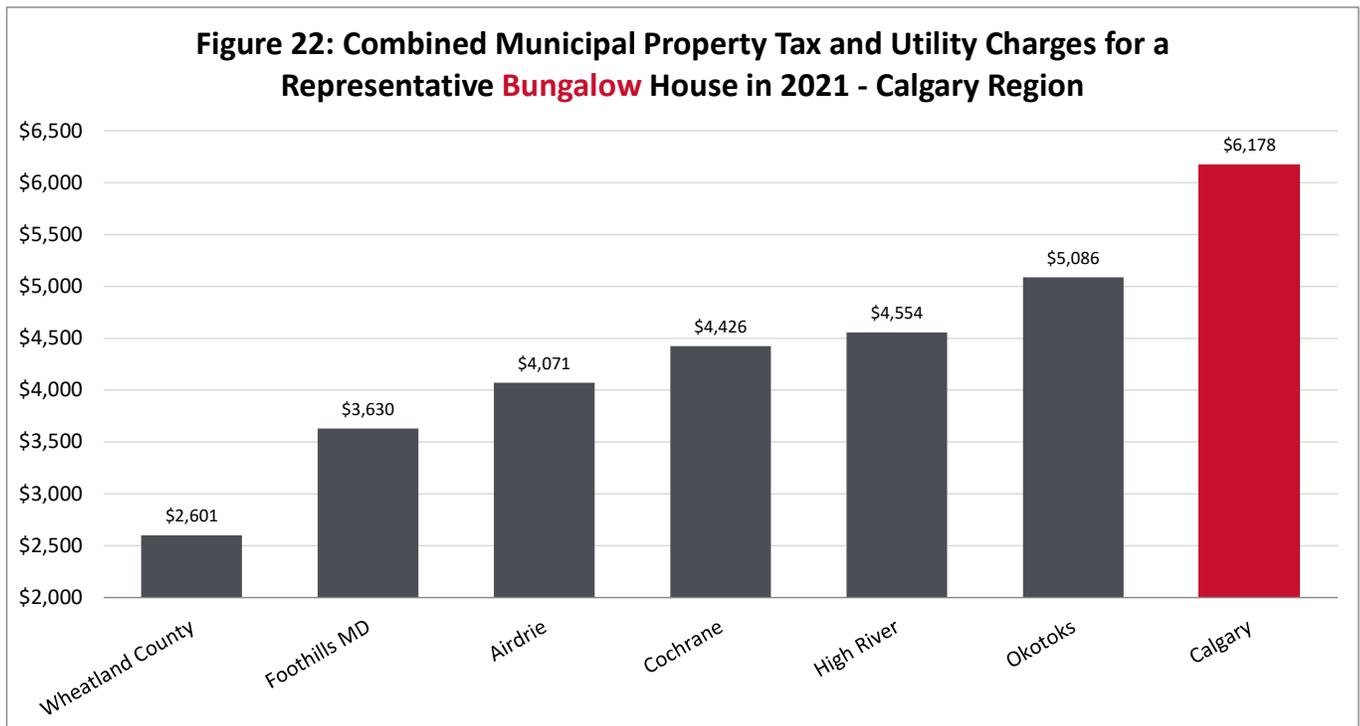
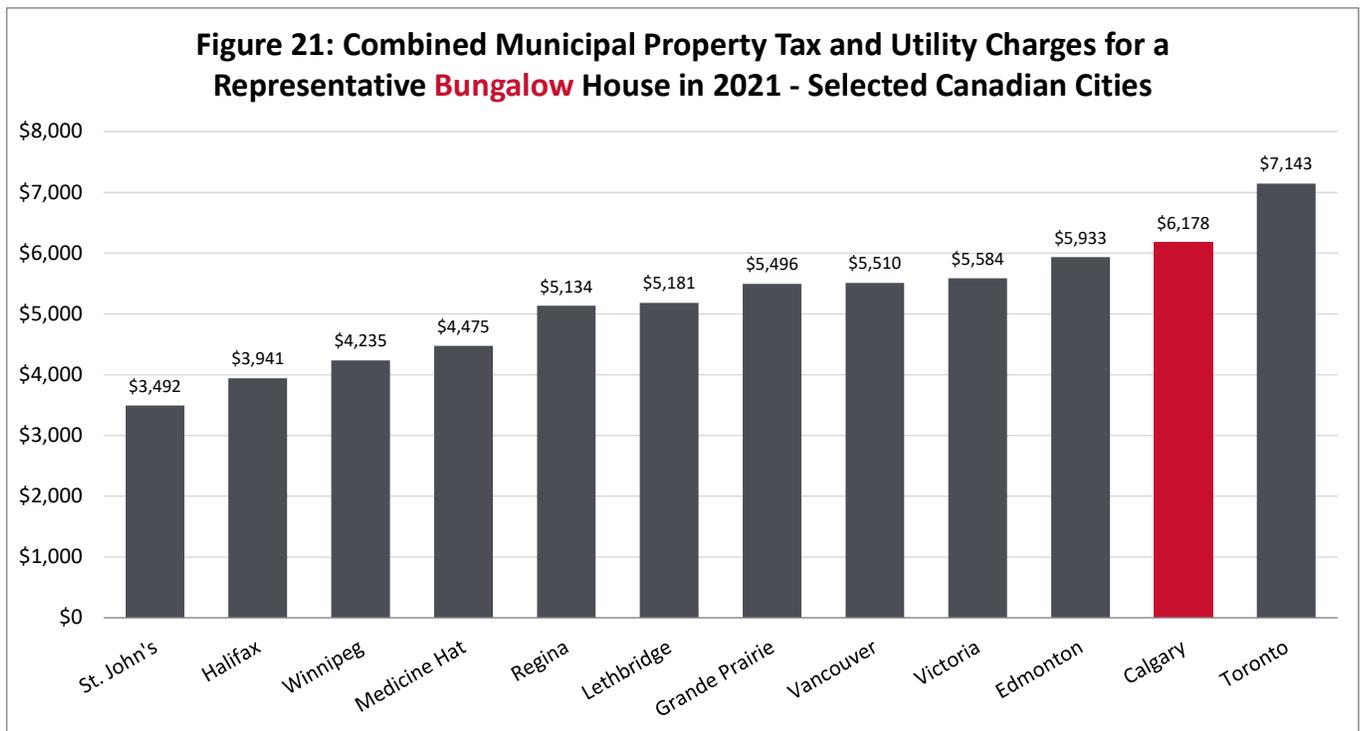
Calgary Region	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Airdrie	75.41	47.52	40.49	21.00	0.00	5.40	189.82	3
Cochrane	103.85	25.33	39.55	23.58	4.92	5.00	202.23	4
Foothills MD	75.73	28.50	17.10	17.00	0.00	0.00	138.33	2
High River	106.67	38.59	51.91	11.16	5.66	5.71	219.69	5
Okotoks	136.64	39.70	49.53	23.65 †	7.38	0.00	256.90	6
Wheatland County	69.26	24.61	0.00	0.00	0.00	0.00	93.87	1
Calgary	173.47	44.73	58.53	6.94	15.63	17.69	316.99	7
* Average	105.86	35.57	42.85	17.22	8.40	8.45	202.55	-

† Combined Garbage, Organic and Recycling

* Average of those reporting

2021 Residential Property Taxes and Utility Charges Survey

H. Combined Municipal Property Tax and Utility Charges



2021 Residential Property Taxes and Utility Charges Survey

Figure 23: Combined Municipal Property Tax and Utility Charges for a Representative **Two-Storey House in 2021 - Selected Canadian Cities**

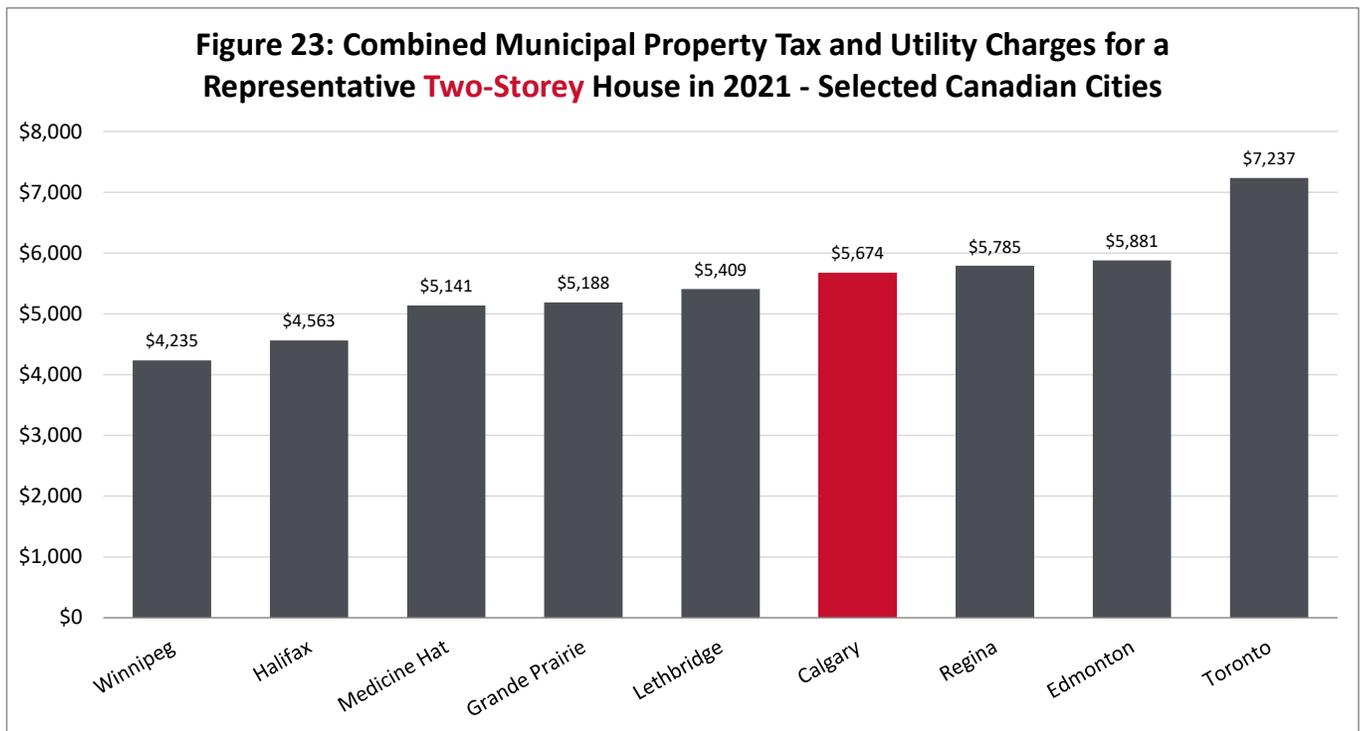
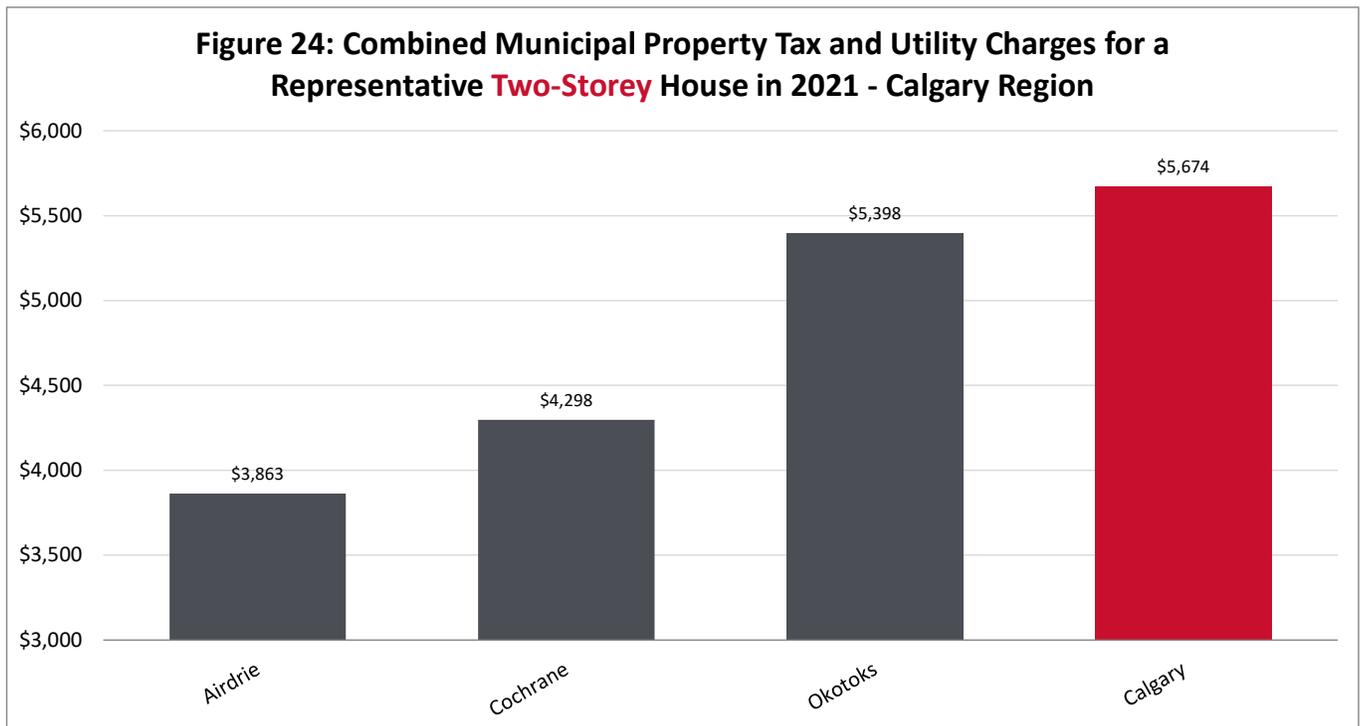


Figure 24: Combined Municipal Property Tax and Utility Charges for a Representative **Two-Storey House in 2021 - Calgary Region**



2021 Residential Property Taxes and Utility Charges Survey

Table 15

**Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2021
(Selected Canadian Cities)
(dollars)**

City	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Grande Prairie	2,504.04	2,992	5,496.04	7	10
Halifax	2,327.76	1,613	3,940.76	2	1
Lethbridge	2,669.76	2,511	5,181.15	6	7
Medicine Hat	2,552.52	1,923	4,475.16	4	3
Regina	3,207.12	1,927	5,133.73	5	4
St. John's	1,456.92	2,035	3,492.03	1	5
Victoria	2,426.76	3,157	5,583.76	9	11
Winnipeg	2,377.68	1,857	4,234.68	3	2
Vancouver	2,760.00	2,750	5,509.81	8	8
Edmonton	3,090.24	2,842	5,932.55	10	9
Calgary	3,803.84	2,374	6,177.74	11	6
Toronto	2,773.97	4,369	7,142.88	12	12
* Average	2,662.55	2,529	5,191.69	-	-

* Average of those reporting

Table 16

**Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2021
(Calgary Region)
(dollars)**

Calgary Region	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Airdrie	2,277.83	1,793	4,070.83	3	2
Cochrane	2,426.76	1,999	4,425.92	4	5
Foothills MD	1,660.00	1,970	3,630.00	2	4
High River	2,636.33	1,918	4,554.16	5	3
Okotoks	3,082.80	2,003	5,085.80	6	6
Wheatland County	1,126.48	1,475	2,601.00	1	1
Calgary	3,803.84	2,374	6,177.74	7	7
* Average	2,430.58	1,933	4,363.64	-	-

* Average of those reporting

2021 Residential Property Taxes and Utility Charges Survey

Table 17

Municipal Property Tax and Utility Charges for a Representative **Two-Storey House in 2021
(Selected Canadian Cities)
(dollars)**

City	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Grande Prairie	2,504.04	2,684	5,188.04	4	6
Halifax	2,327.76	2,235	4,562.76	2	3
Lethbridge	2,669.76	2,739	5,408.67	5	7
Medicine Hat	2,552.52	2,588	5,140.53	3	5
Regina	3,207.12	2,578	5,785.44	7	4
St. John's	1,456.92	N/A	N/A	N/A	N/A
Victoria	2,426.76	N/A	N/A	N/A	N/A
Winnipeg	2,377.68	1,857	4,234.68	1	1
Vancouver	2,760.00	N/A	N/A	N/A	N/A
Edmonton	3,090.24	2,791	5,880.74	8	8
Calgary	3,803.84	1,870	5,673.53	6	2
Toronto	2,773.97	4,463	7,236.81	9	9
* Average	2,662.55	2,644.92	5,456.80	-	-

* Average of those reporting

Table 18

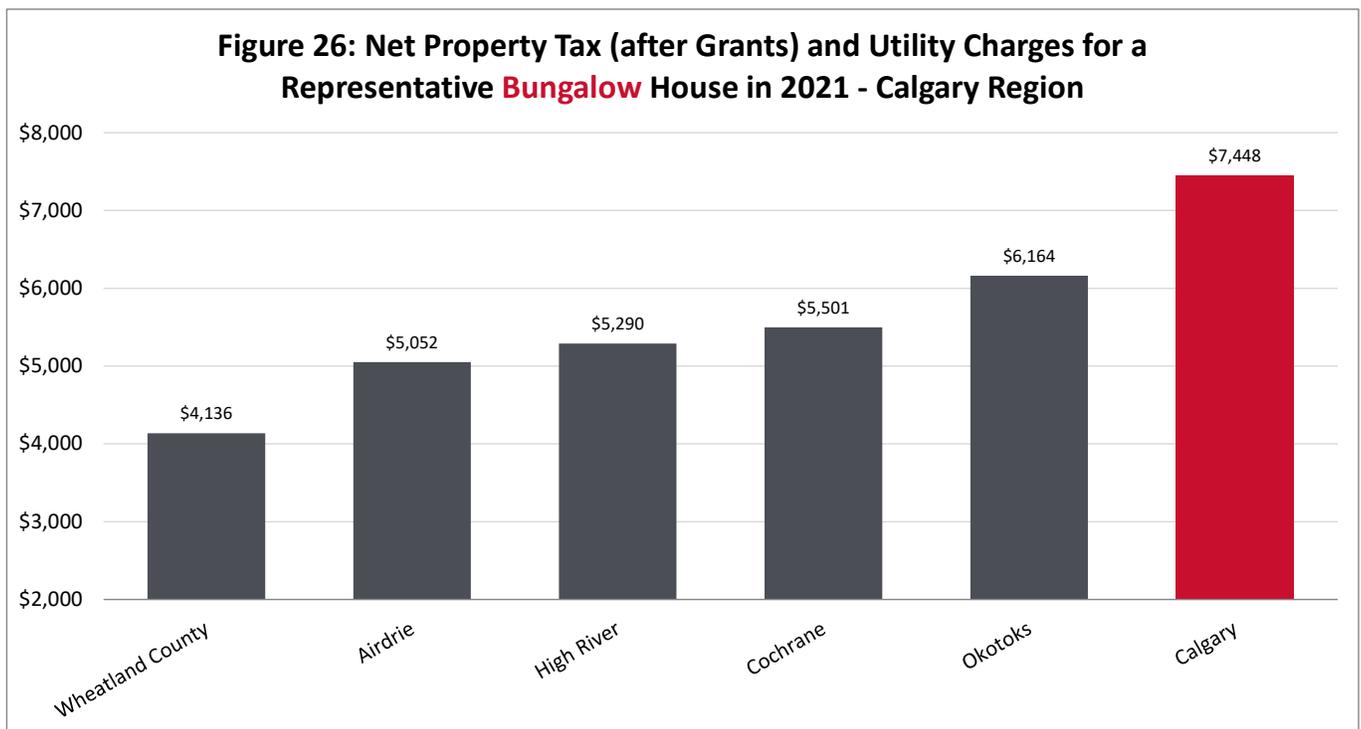
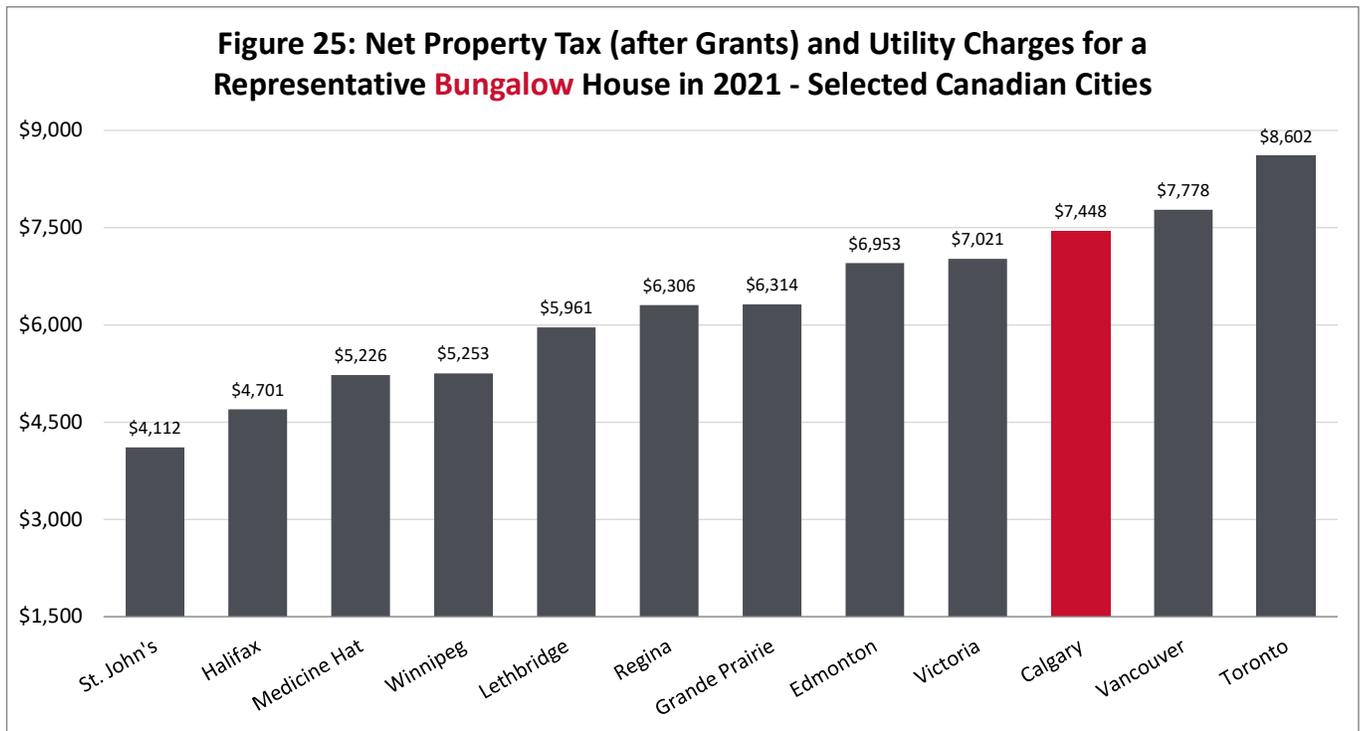
Municipal Property Tax and Utility Charges for a Representative **Two-Storey House in 2021
(Calgary Region)
(dollars)**

Calgary Region	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Airdrie	2,277.83	1,585	3,862.83	1	1
Cochrane	2,426.76	1,872	4,298.34	2	3
Foothills MD	1,660.00	N/A	N/A	N/A	N/A
High River	2,636.33	N/A	N/A	N/A	N/A
Okotoks	3,082.80	2,315	5,397.80	3	4
Wheatland County	1,126.48	N/A	N/A	N/A	N/A
Calgary	3,803.84	1,870	5,673.53	4	2
* Average	2,430.58	1,910	4,808.12	-	-

* Average of those reporting

2021 Residential Property Taxes and Utility Charges Survey

I. Combined Net Property Tax (After Grants) and Utility Charges



2021 Residential Property Taxes and Utility Charges Survey

Figure 27: Net Property Tax (after Grants) and Utility Charges for a Representative **Two-Storey House in 2021 - Selected Canadian Cities**

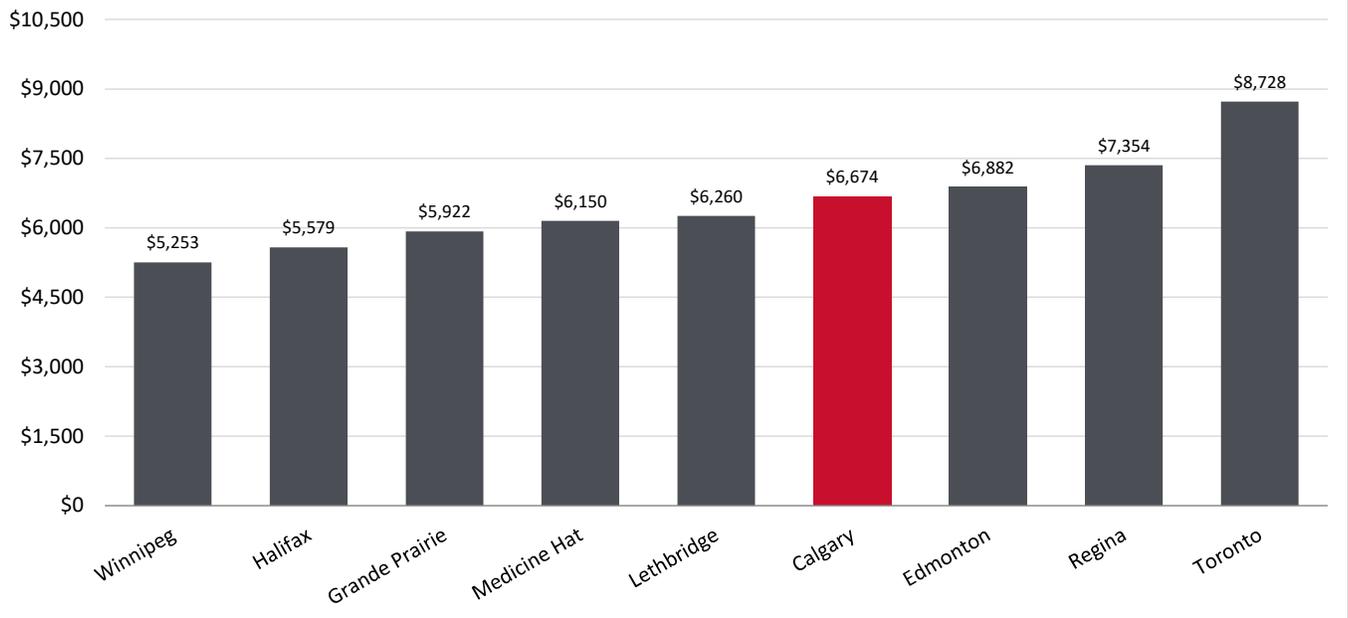
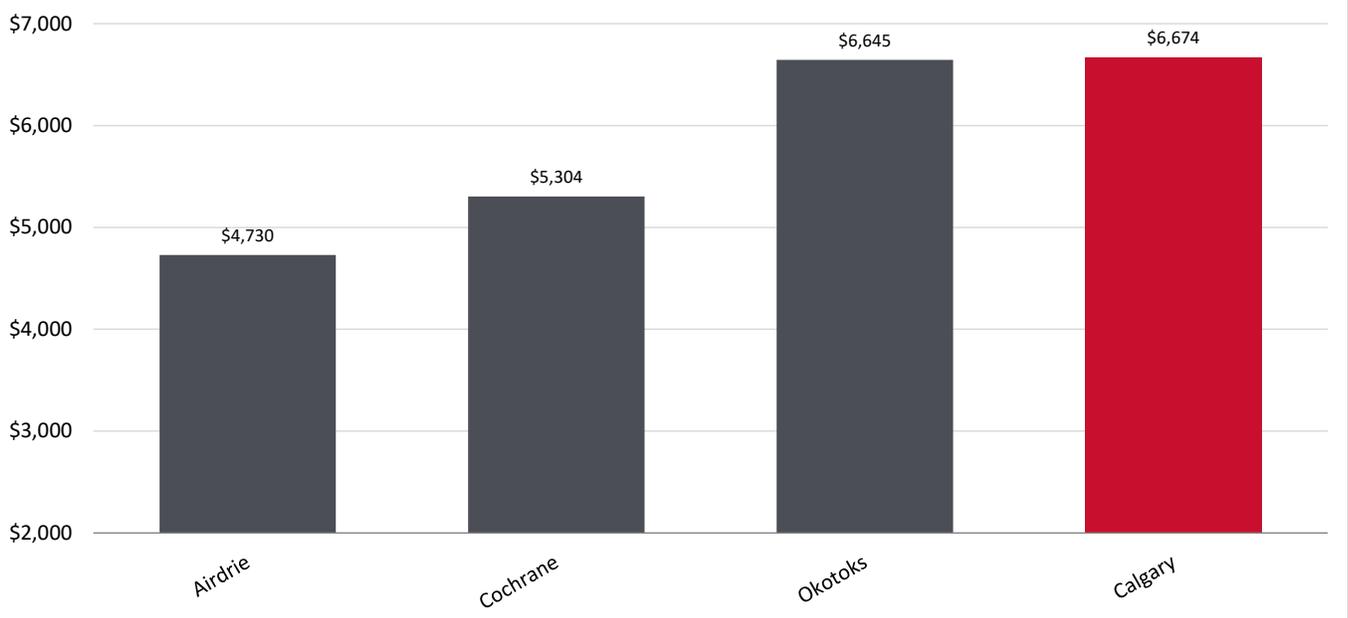


Figure 28: Net Property Tax (after Grants) and Utility Charges for a Representative **Two-Storey House in 2021 - Calgary Region**



2021 Residential Property Taxes and Utility Charges Survey

Table 19

Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2021 (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	2,504.04	3,810	6,314.04	7	3,418	5,922.04	3
Halifax	2,327.76	2,373	4,700.76	2	3,251	5,578.76	2
Lethbridge	2,669.76	3,291	5,961.13	5	3,590	6,259.67	5
Medicine Hat	2,552.52	2,673	5,225.95	3	3,597	6,149.79	4
Regina	3,207.12	3,099	6,305.90	6	4,147	7,354.11	8
St. John's	1,456.92	2,655	4,112.03	1	N/A	N/A	N/A
Victoria	2,426.76	4,594	7,020.76	9	N/A	N/A	N/A
Winnipeg	2,377.68	2,876	5,253.18	4	2,876	5,253.18	1
Vancouver	2,760.00	5,018	7,777.93	11	N/A	N/A	N/A
Edmonton	3,090.24	3,863	6,952.86	8	3,792	6,882.45	7
Calgary	3,803.84	3,644	7,447.98	10	2,870	6,673.98	6
Toronto	2,773.97	5,828	8,602.32	12	5,954	8,727.64	9
* Average	2,662.55	3,643.69	6,306.24	-	3,721.63	6,533.51	-

* Average of those reporting

Table 20

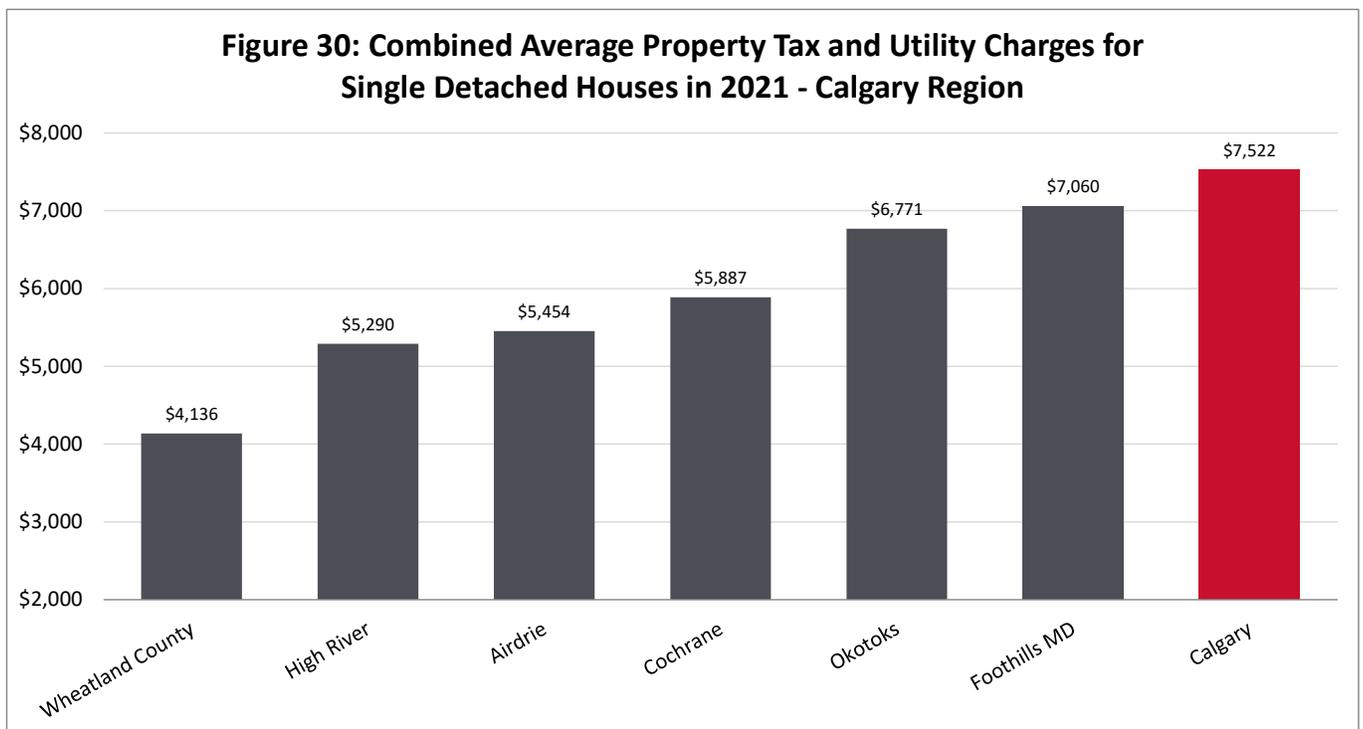
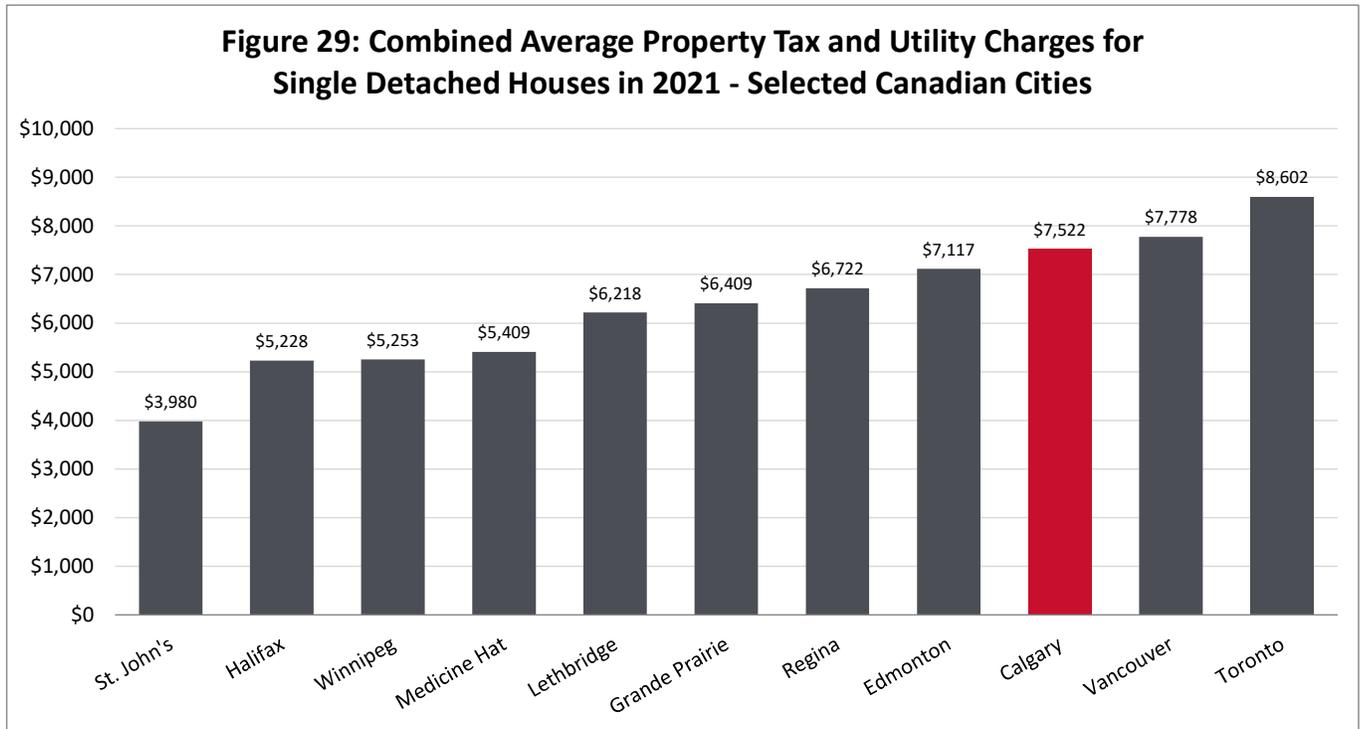
Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2021 (Calgary Region)
(dollars)

Calgary Region	Utility Charges	Bungalow			Two-Storey		
		Net Property Tax Levy (After Grants)	Total	Rank	Net Property Tax Levy (After Grants)	Total	Rank
Airdrie	2,277.83	2,774	5,051.83	2	2,452	4,729.83	1
Cochrane	2,426.76	3,074	5,500.64	4	2,878	5,304.48	2
Foothills MD	1,660.00	5,400	N/A	N/A	N/A	N/A	N/A
High River	2,636.33	2,654	5,290.42	3	N/A	N/A	N/A
Okotoks	3,082.80	3,081	6,163.80	5	3,562	6,644.80	3
Wheatland County	1,126.48	3,009	4,135.77	1	N/A	N/A	N/A
Calgary	3,803.84	3,644.14	7,447.98	6	2,870	6,673.98	4
* Average	2,430.58	3,377	5,598.41	-	2,940	5,838	-

* Average of those reporting

2021 Residential Property Taxes and Utility Charges Survey

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



2021 Residential Property Taxes and Utility Charges Survey

Table 21

**Average Property Tax and Utility Charges for Single Detached Houses in 2021
(Selected Canadian Cities)
(dollars)**

City	Average Property Tax	Utility Charges	Total	Rank
Grande Prairie	3,905	2,504.04	6,409.04	6
Halifax	2,900	2,327.76	5,227.76	2
Lethbridge	3,548	2,669.76	6,217.76	5
Medicine Hat	2,857	2,552.52	5,409.36	4
Regina	3,514	3,207.12	6,721.61	7
St. John's	2,523	1,456.92	3,979.92	1
Victoria	N/A	2,426.76	N/A	N/A
Winnipeg	2,876	2,377.68	5,253.18	3
Vancouver	5,018	2,760.00	7,778.00	10
Edmonton	4,027	3,090.24	7,117.24	8
Calgary	3,719	3,803.84	7,522.41	9
Toronto	5,828	2,773.97	8,602.33	11
* Average	3,701	2,662.55	6,385.33	-

* Average of those reporting

Table 22

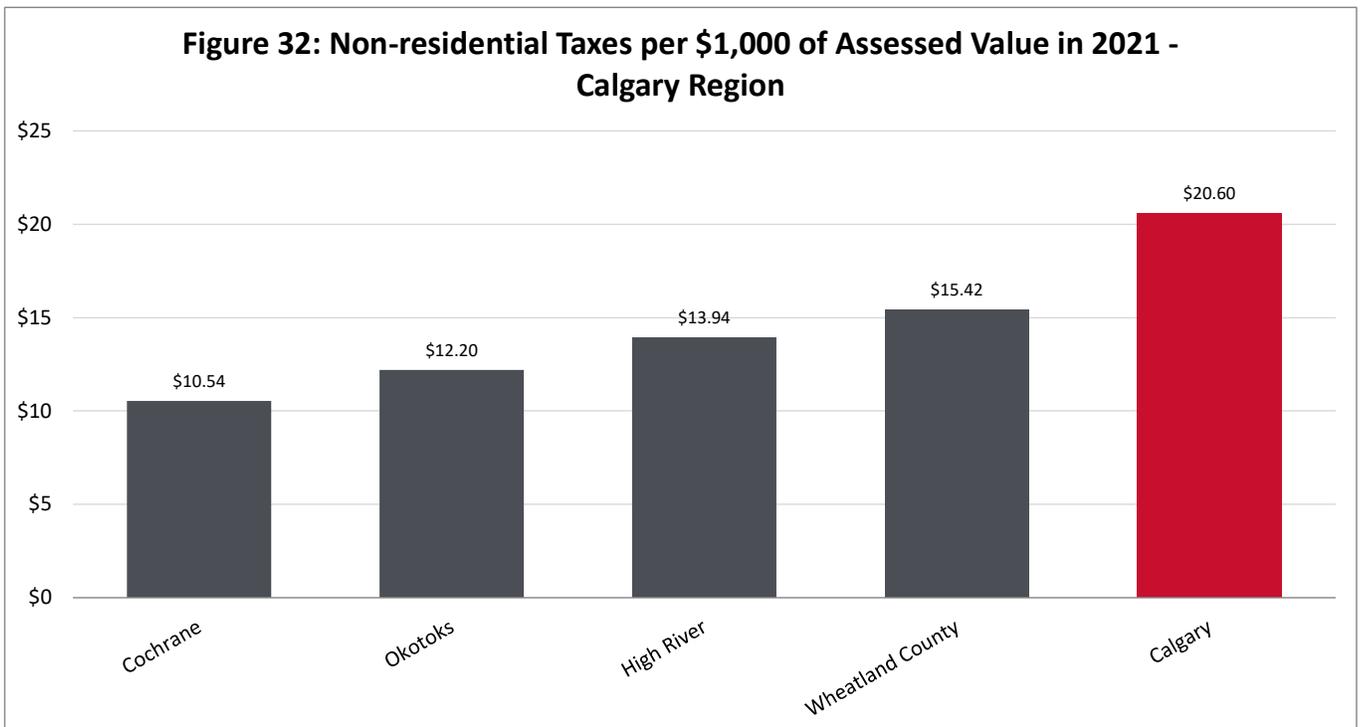
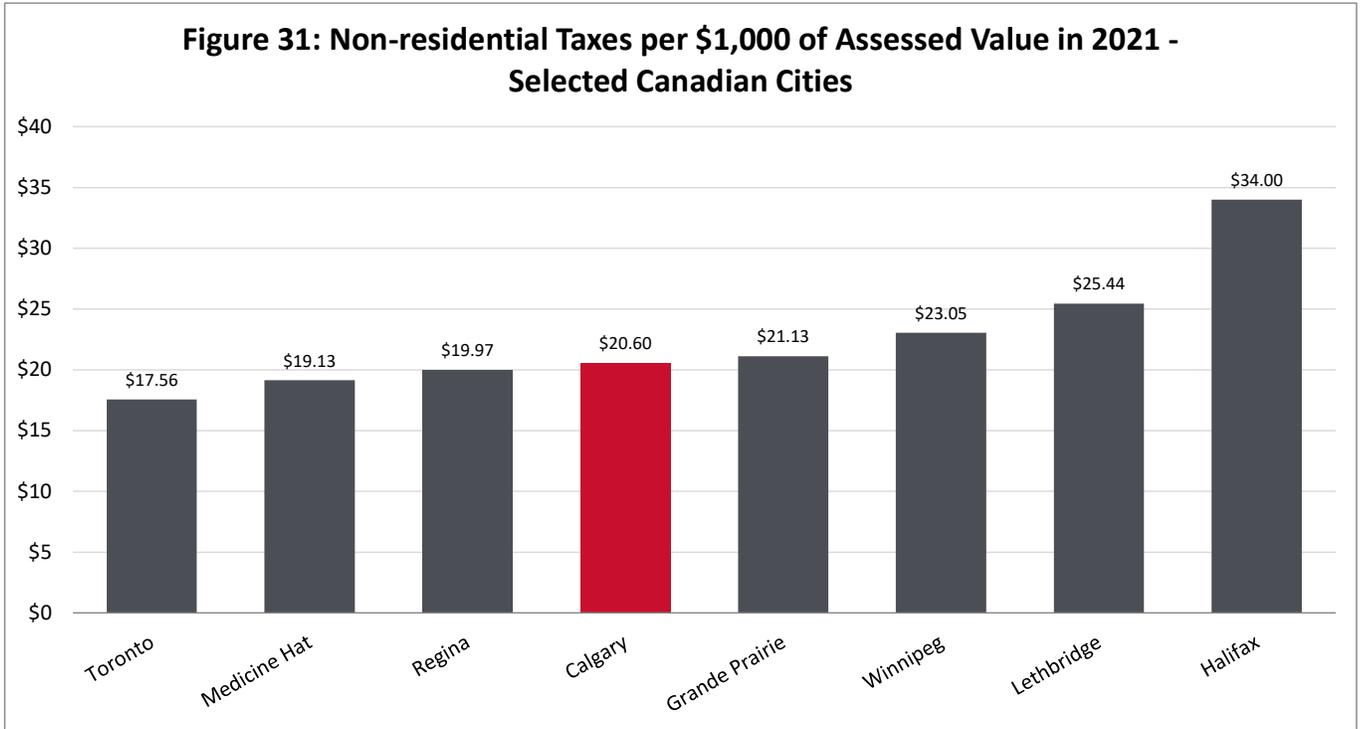
**Average Property Tax and Utility Charges for Single Detached Houses in 2021
(Calgary Region)
(dollars)**

Calgary Region	Average Property Tax	Utility Charges	Total	Rank
Airdrie	3,176	2,277.83	5,453.83	3
Cochrane	3,461	2,426.76	5,887.42	4
Foothills MD	5,400	1,660.00	7,060.00	6
High River	2,654	2,636.33	5,290.42	2
Okotoks	3,688	3,082.80	6,770.80	5
Wheatland County	3,009	1,126.48	4,135.77	1
Calgary	3,719	3,803.84	7,522.41	7
* Average	3,587	2,430.58	6,017.24	-

* Average of those reporting

2021 Residential Property Taxes and Utility Charges Survey

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



2021 Residential Property Taxes and Utility Charges Survey

Table 23
Non-residential Taxes per \$1,000 of Assessed Value in 2021
(Selected Canadian Cities)
(dollars)

City	Non-residential Taxes per \$1,000 of Assessed Value			Rank
	Municipal	Provincial	Total	
Grande Prairie	17.15	3.98	21.13	5
Halifax	29.64	4.37	34.00	8
Lethbridge	21.33	4.12	25.44	7
Medicine Hat	15.28	3.85	19.13	2
Regina	11.87	8.10	19.97	3
St. John's	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A
Winnipeg	8.56	14.49	23.05	6
Vancouver	N/A	N/A	N/A	N/A
Edmonton	N/A	N/A	N/A	N/A
Calgary	16.51	4.09	20.60	4
Toronto	10.90	6.66	17.56	1
* Average	16.40	6.21	22.61	-

* Average of those reporting

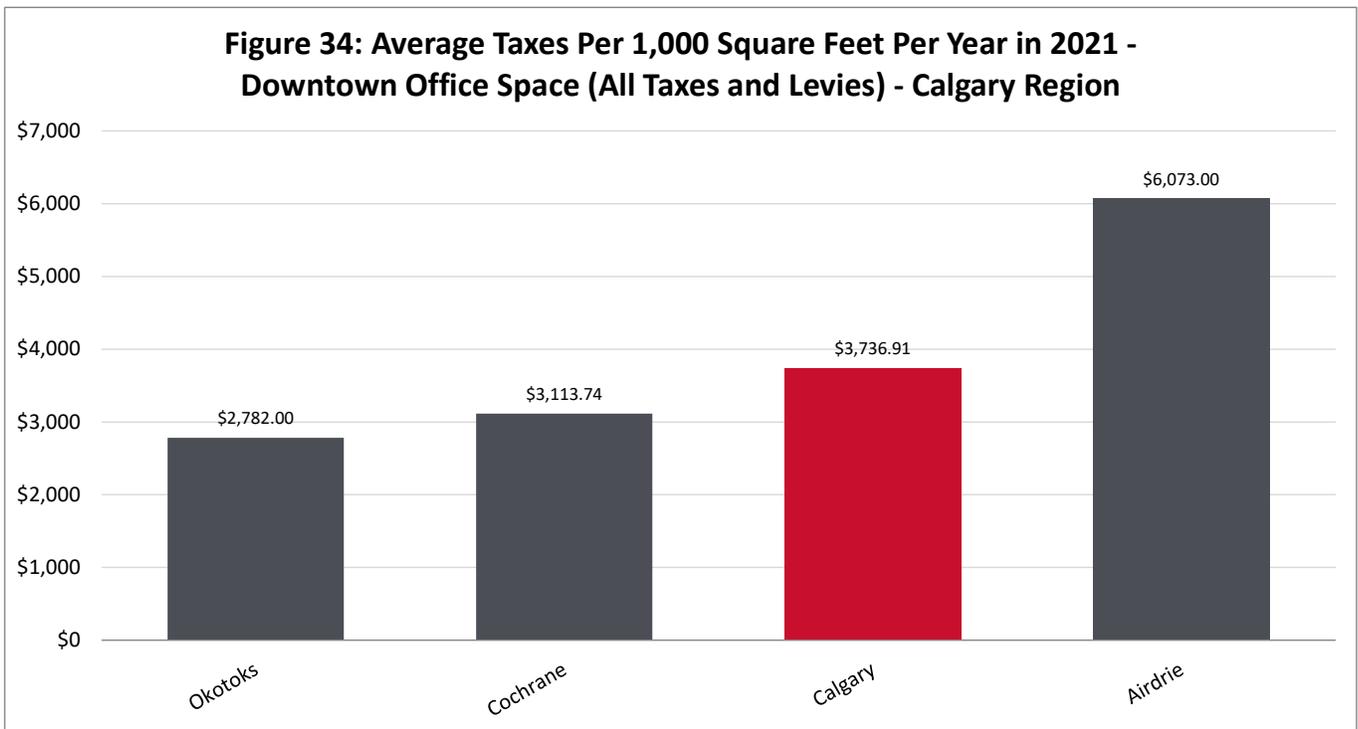
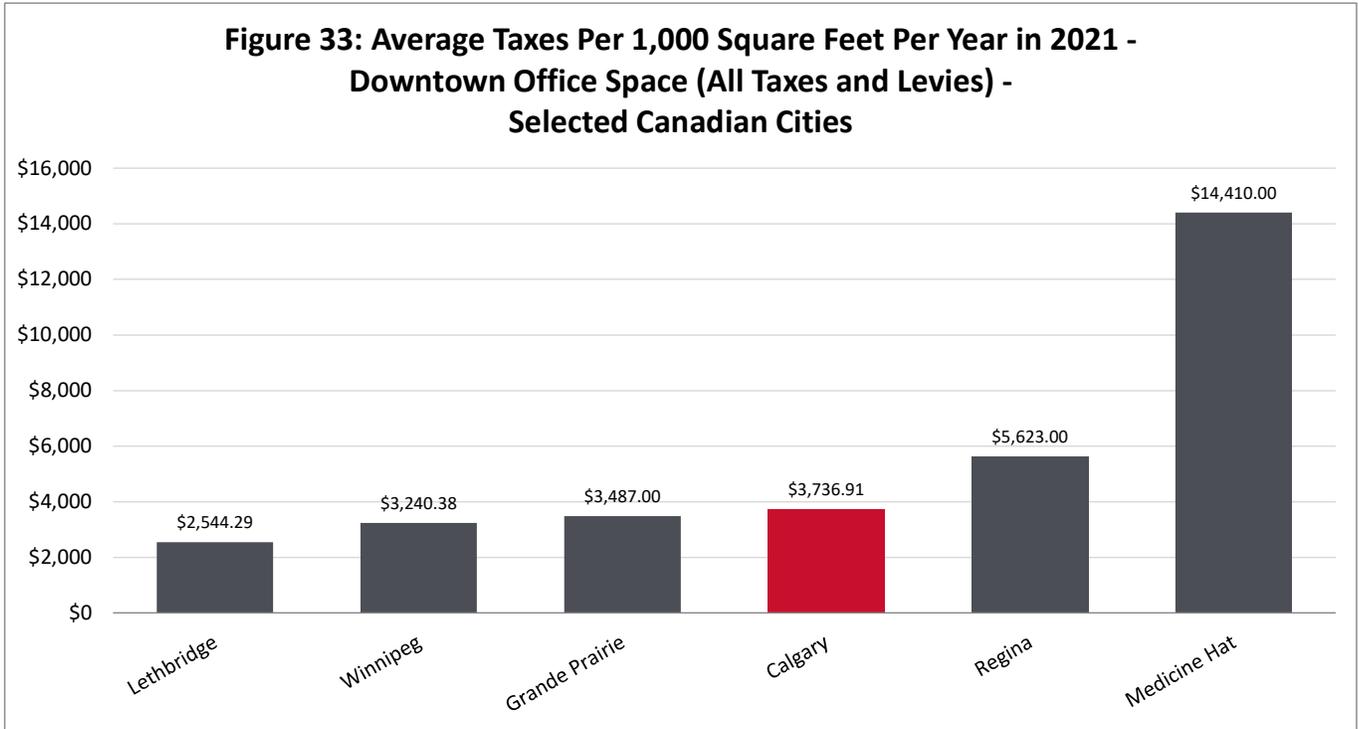
Table 24
Non-residential Taxes per \$1,000 of Assessed Value in 2021
(Calgary Region)
(dollars)

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	6.71	3.83	10.54	1
Foothills MD	N/A	N/A	N/A	N/A
High River	9.50	4.44	13.94	3
Okotoks	8.08	4.00	12.20	2
Wheatland County	11.86	3.56	15.42	4
Calgary	16.51	4.09	20.60	5
* Average	10.53	3.98	14.54	-

* Average of those reporting

2021 Residential Property Taxes and Utility Charges Survey

L. Average Taxes Per 1,000 Square Feet Per Year



2021 Residential Property Taxes and Utility Charges Survey

Figure 35: Average Taxes Per 1,000 Square Feet Per Year in 2021 - Big Box Retail of 50,000 sq feet or more (Municipal Property Tax only) - Selected Canadian Cities

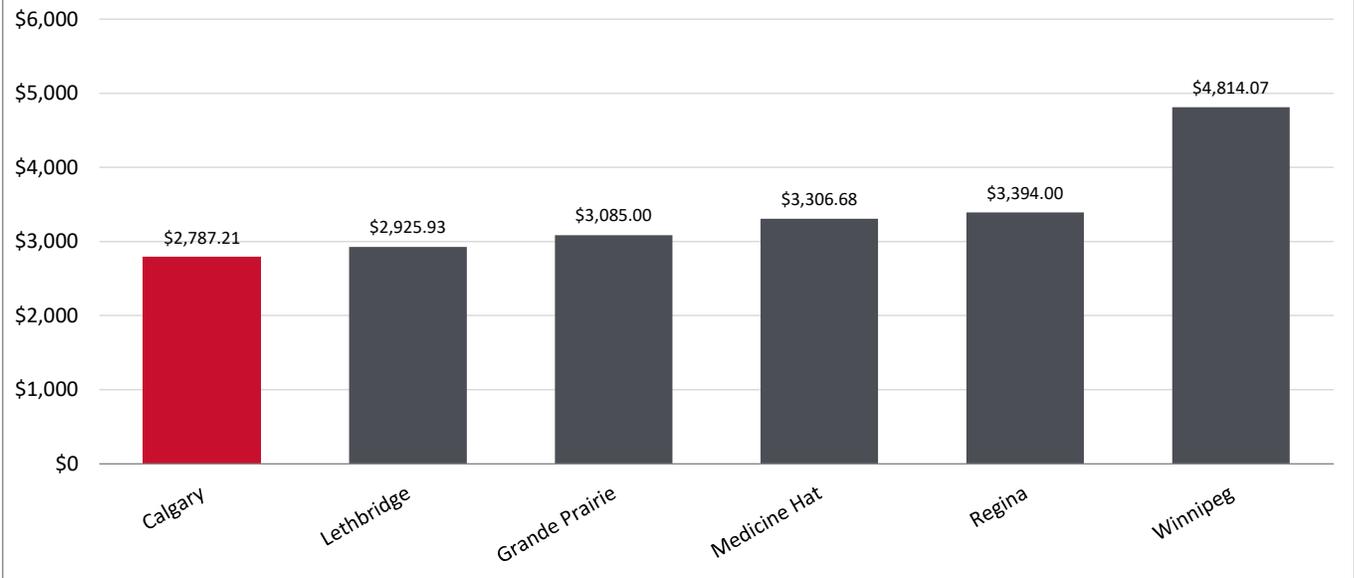
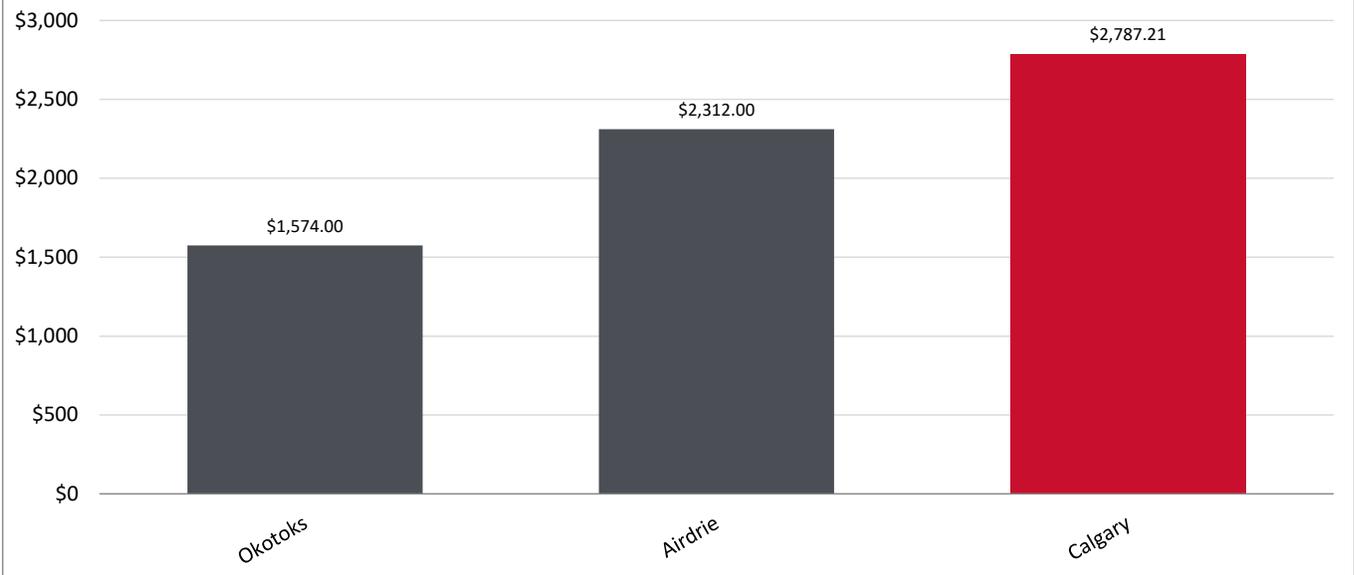


Figure 36: Average Taxes Per 1,000 Square Feet Per Year in 2021 - Big Box Retail of 50,000 sq feet or more (Municipal Property Tax only) - Calgary Region



2021 Residential Property Taxes and Utility Charges Survey

Table 25
Average Taxes Per 1,000 Square Feet Per Year in 2021
(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 (Municipal Property Tax only)
Grande Prairie	3,487.00	3,085.00
Halifax	N/A	N/A
Lethbridge	2,544.29	2,925.93
Medicine Hat	14,410.00	3,306.68
Regina	5,623.00	3,394.00
St. John's	N/A	N/A
Victoria	N/A	N/A
Winnipeg	3,240.38	4,814.07
Vancouver	N/A	N/A
Edmonton	N/A	N/A
Calgary	3,736.91	2,787.21
Toronto	N/A	N/A
* Average	5,506.93	3,385.48

* Average of those reporting

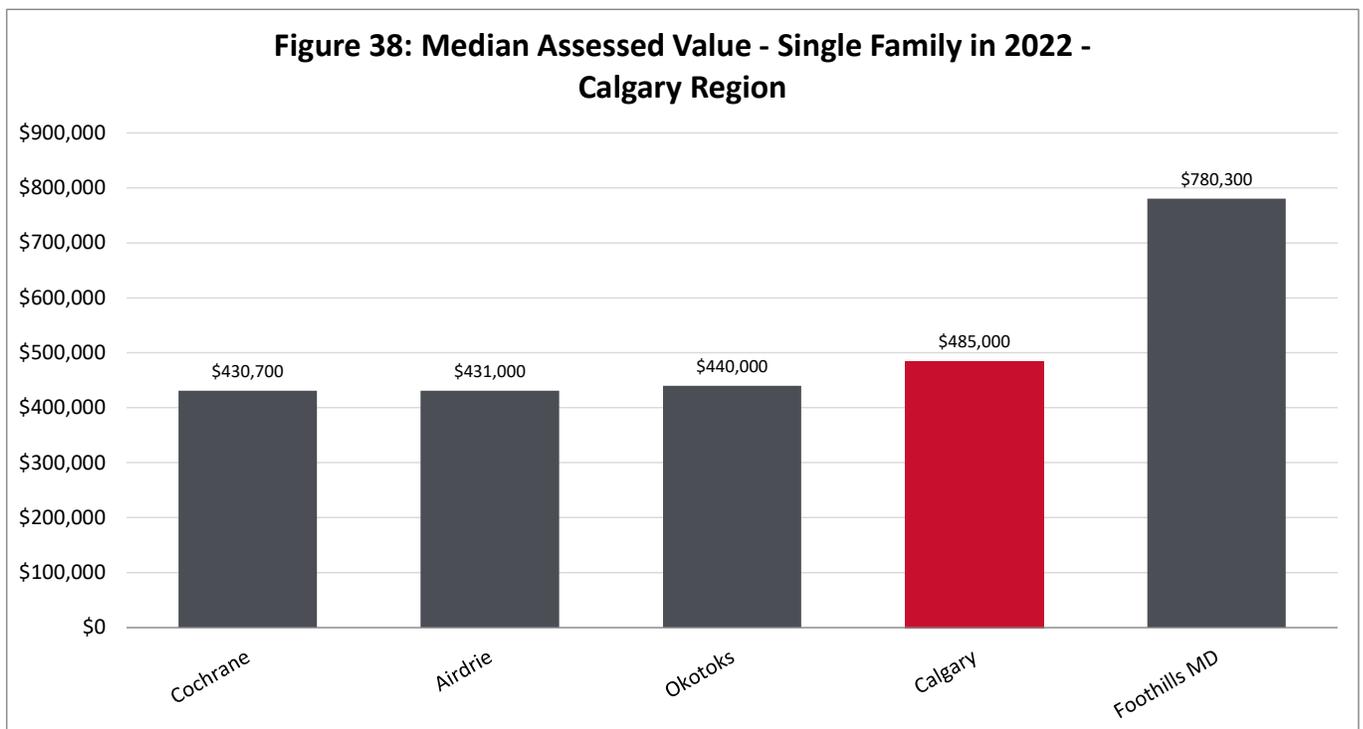
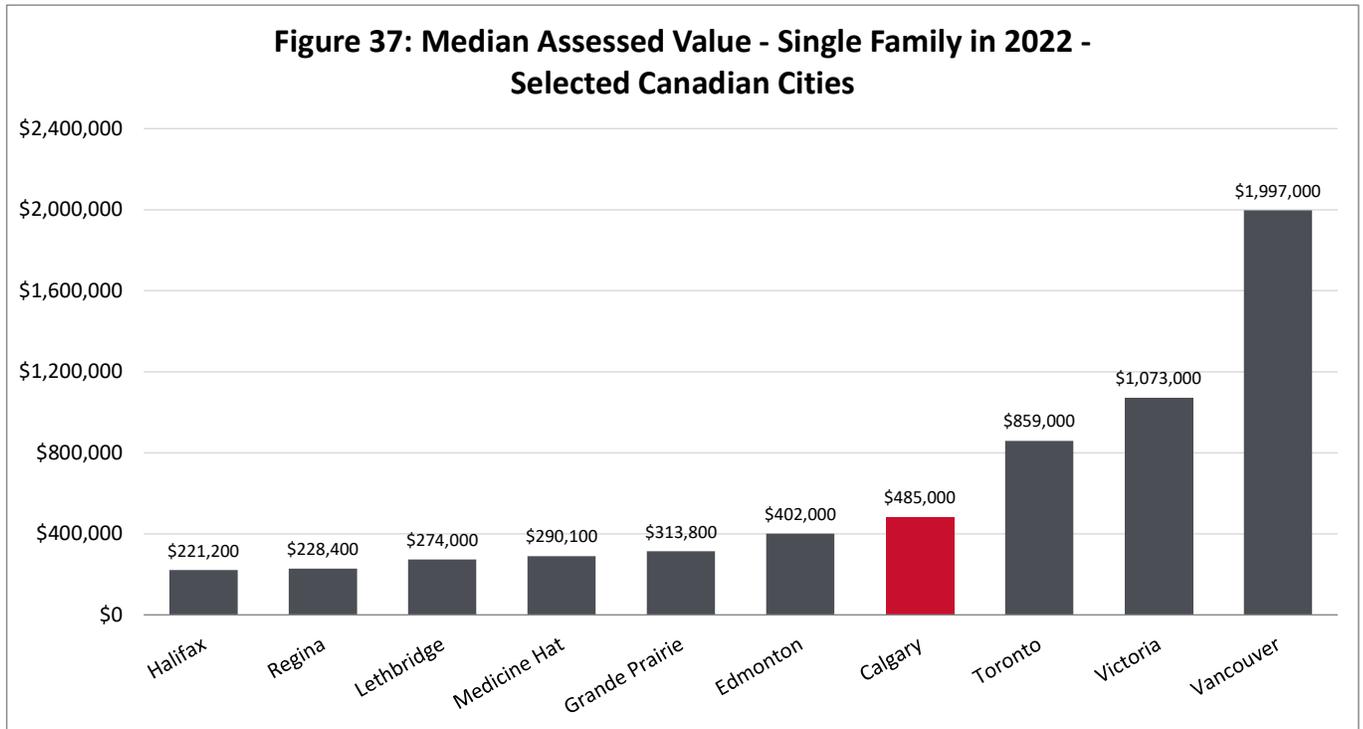
Table 26
Average Taxes Per 1,000 Square Feet Per Year in 2021
(Calgary Region)
(dollars)

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 (Municipal Property Tax only)
Airdrie	6,073.00	2,312.00
Cochrane	3,113.74 †	N/A
Foothills MD	N/A	N/A
High River	N/A	N/A
Okotoks	2,782.00	1,574.00
Wheatland County	N/A	N/A
Calgary	3,736.91	2,787.21
* Average	3,926.41	2,224.40

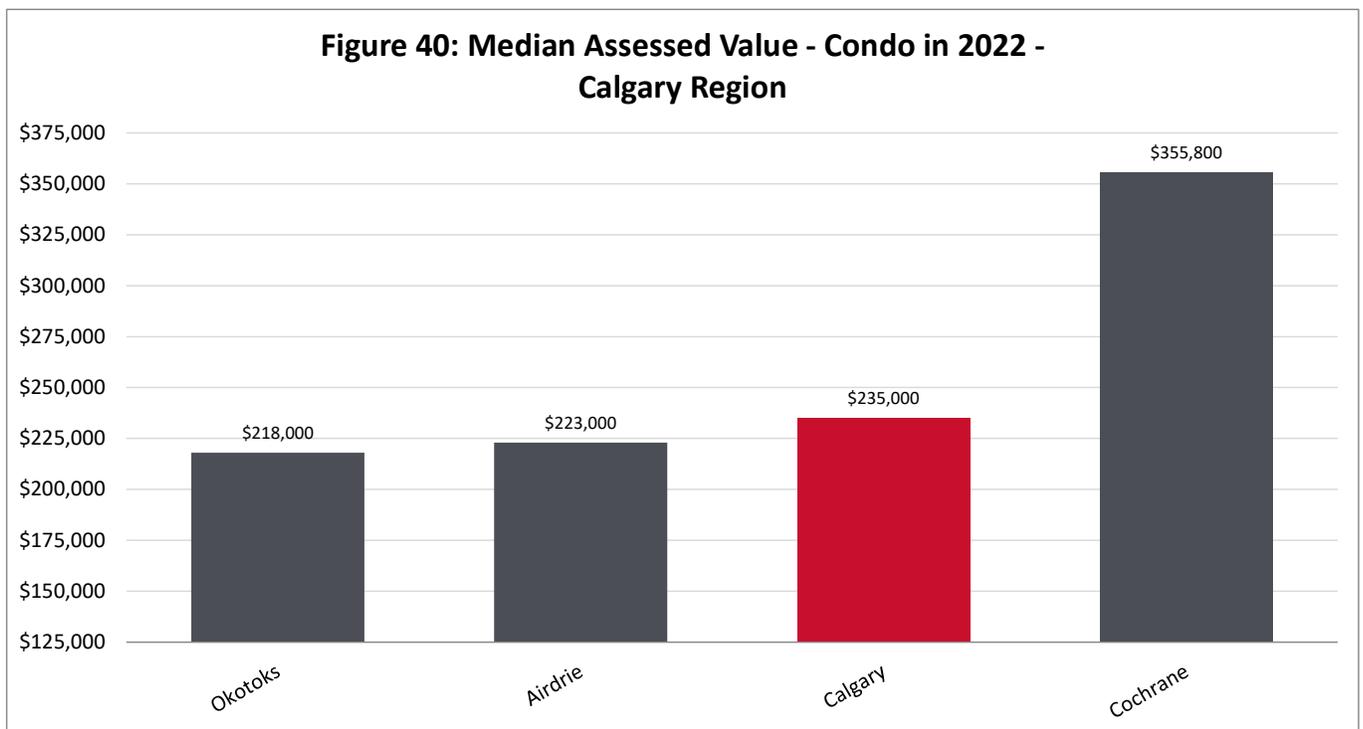
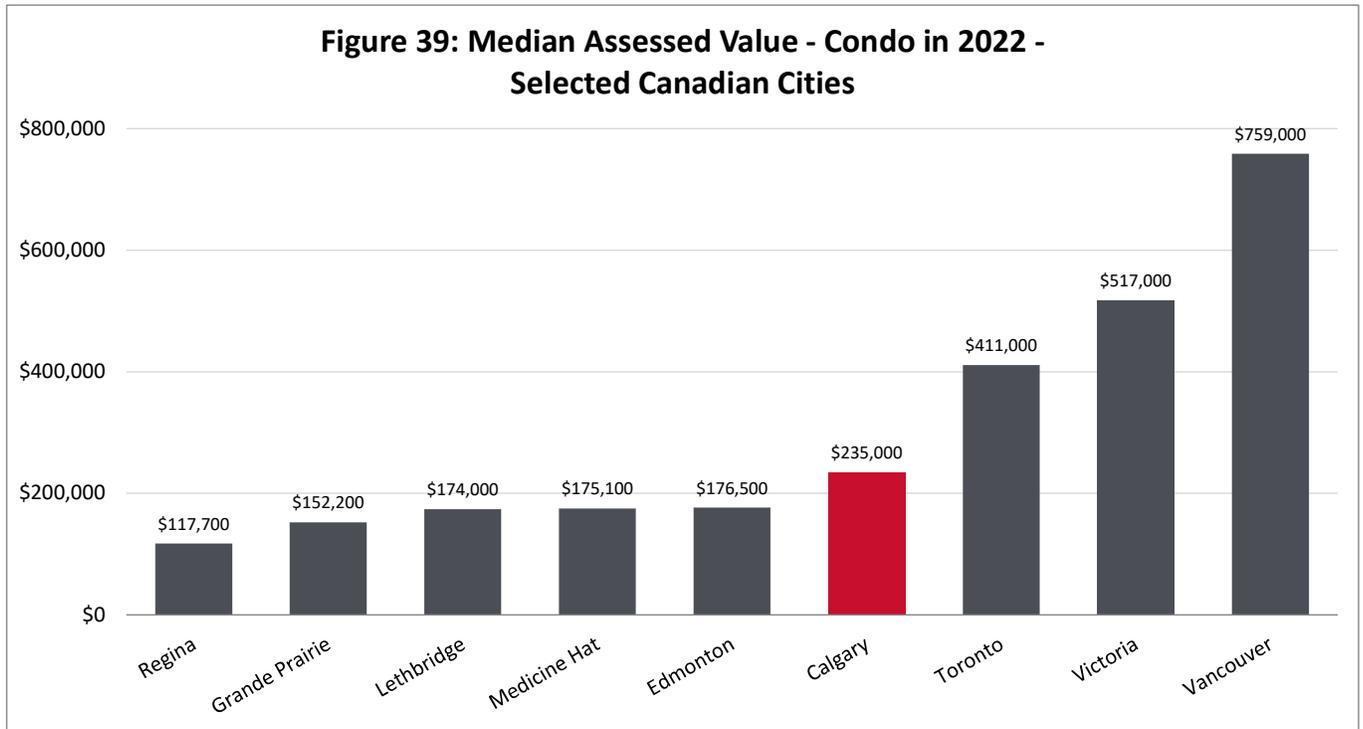
† Estimate based on current market listings

* Average of those reporting

M. Median Assessed Value and Municipal Tax Rate



2021 Residential Property Taxes and Utility Charges Survey



2021 Residential Property Taxes and Utility Charges Survey

Figure 41: Municipal Tax Rate - Single Family in 2022 - Selected Canadian Cities

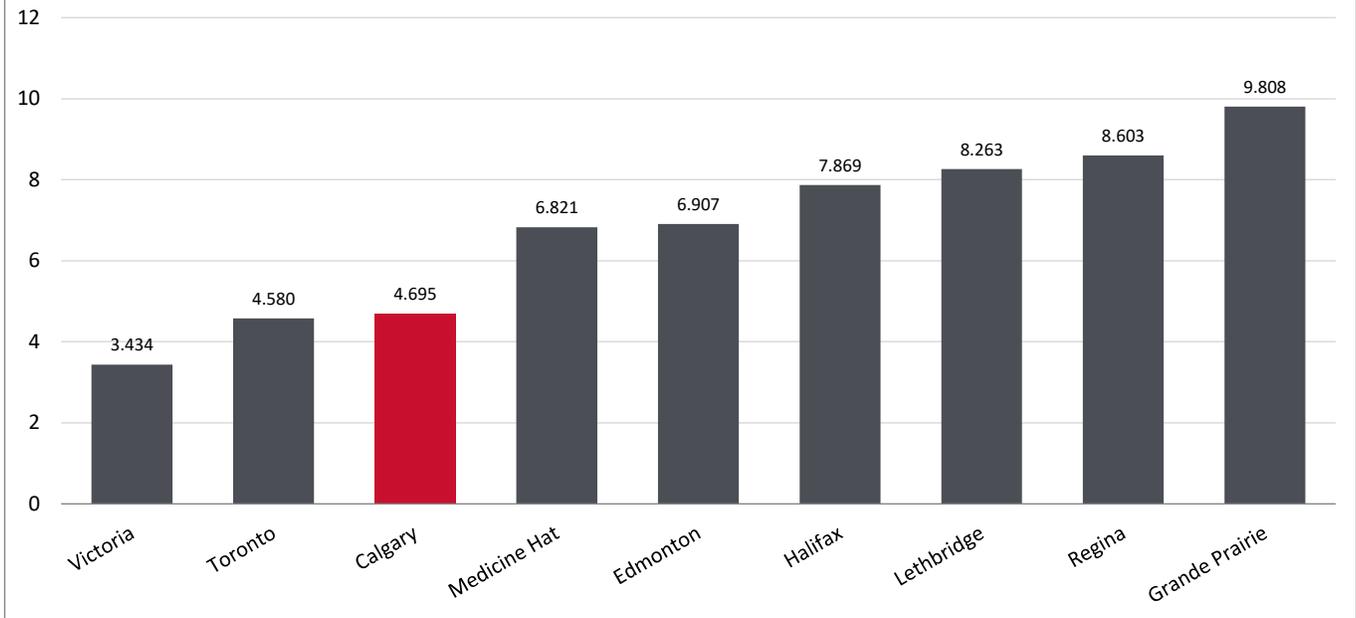
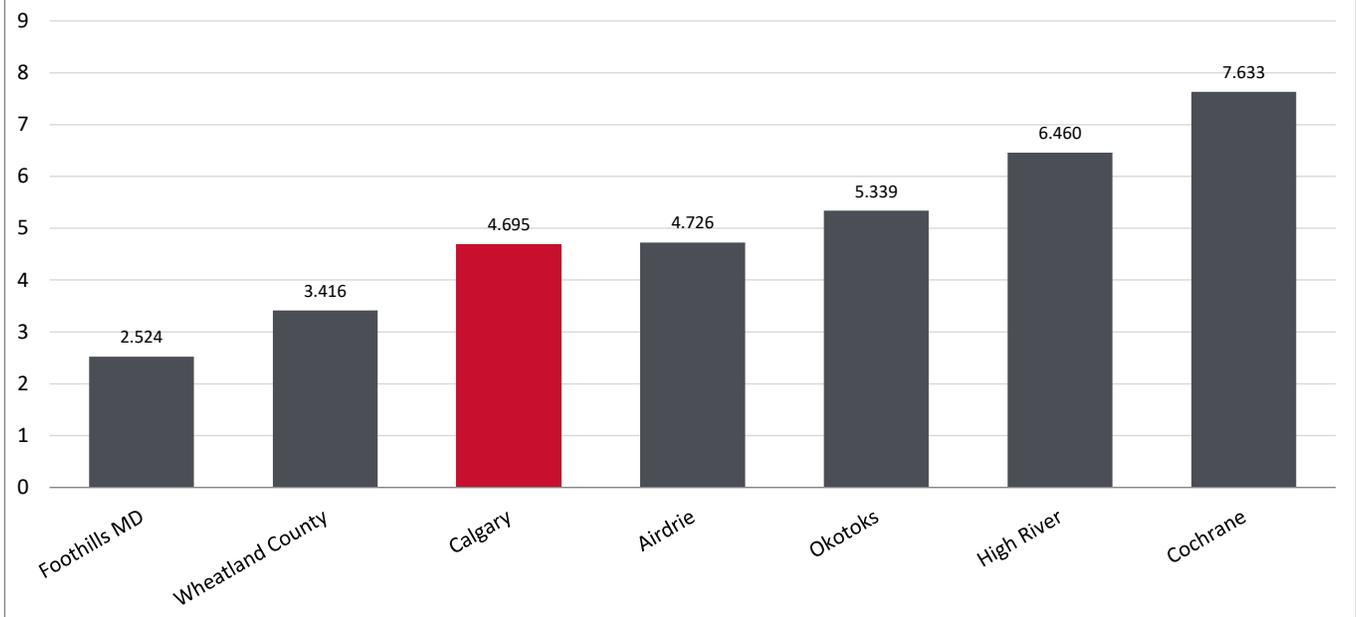
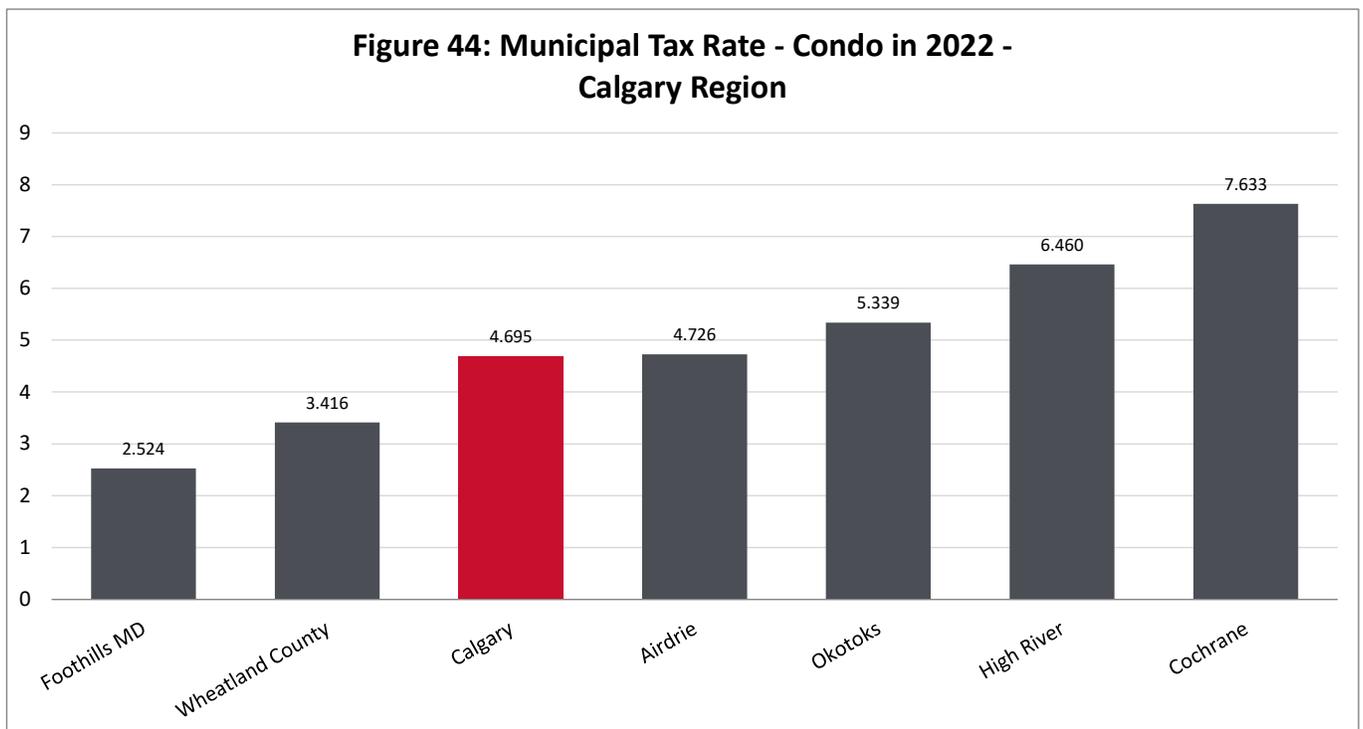
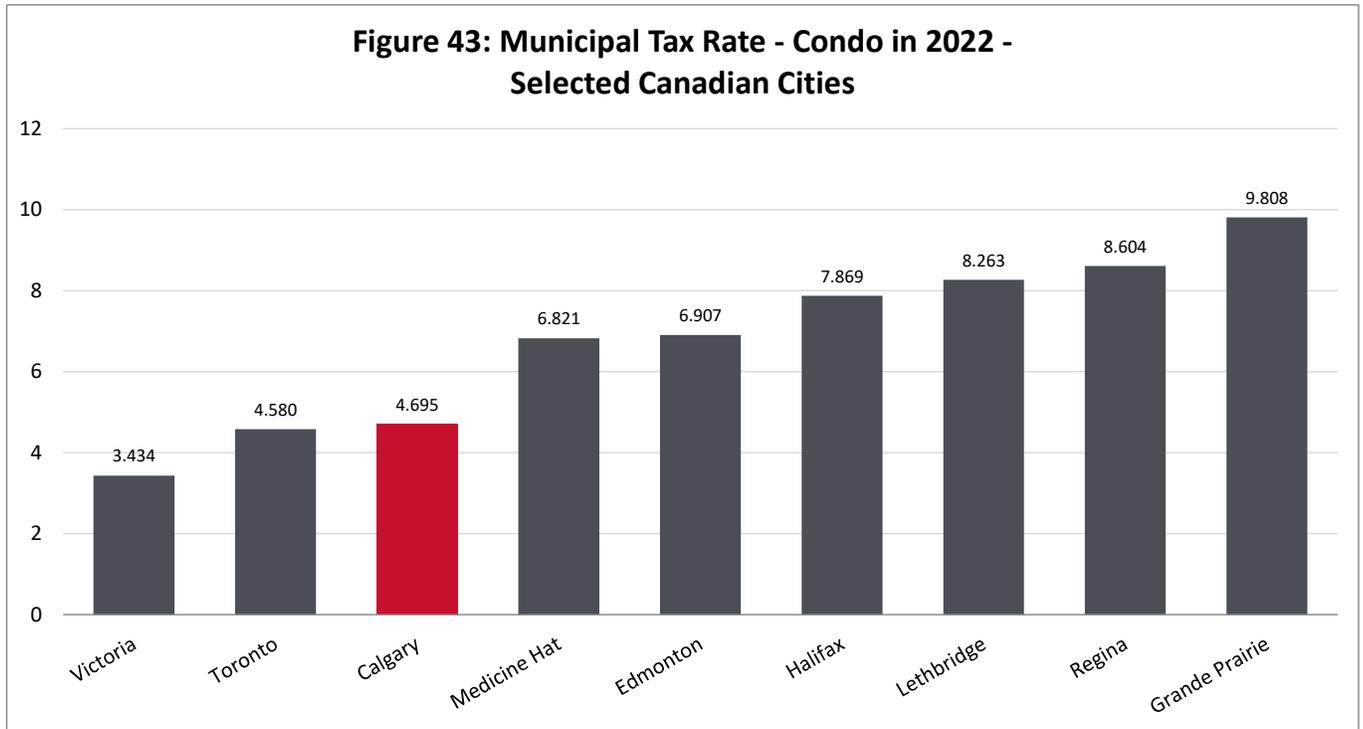


Figure 42: Municipal Tax Rate - Single Family in 2022 - Calgary Region



2021 Residential Property Taxes and Utility Charges Survey



2021 Residential Property Taxes and Utility Charges Survey

Table 27
Median Assessed Value and Municipal Tax Rate in 2022
(Selected Canadian Cities)

City	Median Assessed Value		Municipal Tax Rate	
	Single Family (dollars)	Condo (dollars)	Single Family (Mill Rate)	Condo (Mill Rate)
Grande Prairie	313,800	152,200	9.808 †	9.808 †
Halifax	221,200	N/A	7.869	7.869
Lethbridge	274,000	174,000	8.263	8.263
Medicine Hat	290,100	175,100	6.821	6.821
Regina	228,400	117,700	8.603	8.604
St. John's	N/A	N/A	N/A	N/A
Victoria	1,073,000	517,000	3.434	3.434
Winnipeg	N/A	N/A	N/A	N/A
Vancouver	1,997,000	759,000	N/A	N/A
Edmonton	402,000	176,500	6.907	6.907
Calgary	485,000	235,000	4.695	4.695
Toronto	859,000	411,000	4.580	4.580
* Average	614,350	301,944	6.776	6.776

† Estimate based on 12.4918 total tax rate

* Average of those reporting

Table 28
Median Assessed Value and Municipal Tax Rate in 2022
(Calgary Region)

City	Median Assessed Value		Municipal Tax Rate	
	Single Family (dollars)	Condo (dollars)	Single Family (Mill Rate)	Condo (Mill Rate)
Airdrie	431,000	223,000	4.726	4.726
Cochrane	430,700	355,800	7.633	7.633
Foothills MD	780,300	N/A	2.524	2.524
High River	N/A	N/A	6.460	6.460
Okotoks	440,000	218,000	5.339	5.339
Wheatland County	N/A	N/A	3.416	3.416
Calgary	485,000	235,000	4.695	4.695
* Average	513,400	257,950	4.970	4.970

* Average of those reporting

2021 Residential Property Taxes and Utility Charges Survey

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 Lethbridge
- City of Medicine Hat
- City of Regina
- City of St. John's
- City of Victoria
- City of Winnipeg
- City of Vancouver
- City of Edmonton
- City of Calgary
- City of Toronto
- City of Airdrie
- Town of Cochrane
- Foothills MD
- Town of High River
- Town of Okotoks
- Wheatland County

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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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