



2022 Residential Property Taxes and Utility Charges Survey



Introduction

This year's survey of participating Canadian municipalities contains information on the 2022 taxation and utility service year. One important reason for providing 2022 information a year later is that the actual cost of 2022 utility services (especially electricity bills) is not available until early 2023, unlike taxation for residential properties, which was determined in 2022. Another is the reliance on publicly available information through audited financial statements for verification that becomes 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 all questions, and in some instances, we have had to supplement information from public sources like the Alberta 2022 Regulated Rate Option and franchise fees for electricity. 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 Ivy Zhang, ivy.zhang@calgary.ca.

Additional survey questions since 2022

Since 2022, a couple of new questions have been added for the current taxation and utility service year. In this year's case, it's 2023. 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 this year. While they do not reflect the cost of utility services associated with homeownership, they begin to provide a directional view for next year's survey 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, property tax bylaws and rate information from electric utilities serving Canadian municipalities provided the missing information.

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.

Notes for all data tables:

- The cities in the upper section of the 'selected Canadian cities' tables are in alphabetical order, while the four larger municipalities at the bottom are in this order: VECT –Vancouver, Edmonton, Calgary, and Toronto.
- Property Tax Levy-Other includes:
 - Other residential (e.g., senior houses, library, provincial transit levies, regional district, hospital);
 - Other farm levies;
 - Other non-residential (e.g., provincial assessment levies, and municipal finance authority levies);
- Data sources other than cities' responses include:
 - 2022 and 2023 property tax bylaws;
 - BC Assessment schedules 701-704_2022;
 - cities' population estimates from Statistics Canada, provincial governments, and cities' annual reports;
 - posted power rates and franchise fees by provincial governments or utility companies, and utility rates by cities for water, wastewater, garbage, land drainage, and recycling fees.

Executive Summary

In 2022, for municipal property tax only, Calgary ranked the #2 and #9 lowest for a representative Two-Storey and Bungalow house, respectively. That's out of 10 (Two-Storey) and 12 (Bungalow) reporting Canadian cities. Adding the utility and other charges to the municipal property taxes, Calgary ranked the #5 and #9 lowest for a representative Two-Storey and Bungalow house, respectively.

Residential Property Taxes and Utility Charges		Calgary Region	Selected Canadian Cities		
		Calgary Rank (out of # of Municipalities Reporting)	Calgary Rank (out of # of Cities Reporting)	Reference Pages	
А	Municipal Droporty Tay	Bungalow	3rd / 4	9th / 12	6
A	Municipal Property Tax	Two-Storey	2nd /4	2nd / 10	7
В	Net Property Tax (Total Property Tax Less Homeowner Grants)	Bungalow	3rd / 4	8th / 12	8
D		Two-Storey	2nd /4	3rd / 10	9
c	Total Property Tax	Average	3rd / 4	7th / 11	12
Ċ	(Average and Median)	Median	1st /3	7th / 9	13
D	Total Property and Business Tax	Residential Property Tax as % of Total	2nd / 7	5th / 12	15
E	Dranarty and Purineer Tay Day Darcon	Property Tax	6th / 7	9th / 13	17
E	Property and Business Tax Per Person	Property and Business Tax	6th / 7	9th / 13	18
F	Proportion of Property Tax Load Paid	Lowest Share for Residential Properties	2nd / 7	5th / 12	20
G	Monthly Average Utility Charges		3rd / 5	12th / 13	21
н	Combined Municipal Property Tax and Utility Charges	Bungalow	4th / 4	9th / 12	23
п		Two-Storey	1st / 4	5th / 10	24
	Combined Net Property Tax (After Grants) and Utility Charges	Bungalow	4th / 4	10th / 12	27
1		Two-Storey	2nd /4	4th / 10	28
J	Combined Total Property Tax and Utility Charges	Average	2nd / 4	9th / 11	30
K	Non-residential Taxes per \$1,000 of Assessed Value		4th / 4	5th / 8	32
	Median Assessed Value and Municipal Tax Rate (Single family and Condo) in 2023	Median Assessed Value - Single Family	4th / 5	8th / 11	34
L		Median Assessed Value - Condo	2nd /4	6th / 9	35
		Municipal Tax Rate - Single Family	3rd / 7	3rd / 13	36
		Municipal Tax Rate - Condo	3rd / 7	3rd / 13	37

List of Figures and Tables

A. Municipal Property Tax

Figure 1: Municipal Property Tax for a Representative Bungalow House in 2022 - Selected Canadian Cities
Figure 2: Municipal Property Tax for a Representative Bungalow House in 2022 - Calgary Region
Figure 3: Municipal Property Tax for a Representative Two-Storey House in 2022 - Selected Canadian Cities
Figure 4: Municipal Property Tax for a Representative Two-Storey House in 2022 - Calgary Region

B. Net Property Tax

Figure 5: Net Property Tax (after Grants) for a Representative Bungalow House in 2022 - Selected Canadian Cities	8
Figure 6: Net Property Tax (after Grants) for a Representative Bungalow House in 2022 - Calgary Region	8
Figure 7: Net Property Tax (after Grants) for a Representative Two-Storey House in 2022 - Selected Canadian Cities	9
Figure 8: Net Property Tax (after Grants) for a Representative Two-Storey House in 2022 - Calgary Region	9
Table 1: Comparative Property Tax Levy on a Representative Bungalow House in 2022 - Selected Canadian Cities	10
Table 2: Comparative Property Tax Levy on a Representative Bungalow House in 2022 - Calgary Region	10
Table 3: Comparative Property Tax Levy on a Representative Two-Storey House in 2022 - Selected Canadian Cities	11
Table 4: Comparative Property Tax Levy on a Representative Two-Storey House in 2022 - Calgary Region	11

C. Total Property Tax (Average and Median)

Figure 9: Average Property Tax for Single Detached Houses in 2022 - Selected Canadian Cities	
Figure 10: Average Property Tax for Single Detached Houses in 2022 - Calgary Region12	
Figure 11: Median Property Tax for Single Detached Houses in 2022 - Selected Canadian Cities	
Figure 12: Median Property Tax for Single Detached Houses in 2022 - Calgary Region13	
Table 5: Average Property Tax and Median Property Tax for All Single Detached Houses in 2022 - Selected Canadian Cities	
Table 6: Average Property Tax and Median Property Tax for All Single Detached Houses in 2022 - Calgary Region	

D. Total Property and Business Tax Levy

Table 7: Total Property and Business Tax Levy in 2022 - Selected Canadian Cities15
Table 8: Total Property and Business Tax Levy in 2022 - Calgary Region15
Table 9: Total Property Tax Levy By Purposes in 2022 - Selected Canadian Cities16
Table 10: Total Property Tax Levy By Purposes in 2022 - Calgary Region16

E. Property and Business Tax Per Person

Figure 13: Total Property Tax Levy Per Person in 2022 - Selected Canadian Cities	17
Figure 14: Total Property Tax Levy Per Person in 2022 - Calgary Region	17
Figure 15: Total Property and Business Tax Levy Per Person in 2022 - Selected Canadian Cities	
Figure 16: Total Property and Business Tax Levy Per Person in 2022 - Calgary Region	
Table 11: Total Property and Business Tax Levy Per Person in 2022 - Selected Canadian Cities	19
Table 12: Total Property and Business Tax Levy Per Person in 2022 - Calgary Region	19

F. Proportion of Property Tax Load Paid by Residential Properties

Figure 17: Residential Property Tax as Percent of Total Tax Levy in 2022 - Selected Canadian Cities	20
Figure 18: Residential Property Tax as Percent of Total Tax Levy in 2022 - Calgary Region	20

G. Average Monthly Utility Charges

Figure 19: Average Monthly Utility Charges for a Representative Bungalow/Two-Storey House in 2022 - Selected Canadian Cities	21
Figure 20: Average Monthly Utility Charges for a Representative Bungalow/Two-Storey House in 2022 - Calgary Region	21
Table 13: Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2022 - Selected Canadian Cities	22
Table 14: Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2022 - Calgary Region	22

H. Combined Municipal Property Tax and Utility Charges

Figure 21: Combined Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2022 - Selected Canadian Cities	23
Figure 22: Combined Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2022 - Calgary Region	23
Figure 23: Combined Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2022 - Selected Canadian Cities	24
Figure 24: Combined Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2022 - Calgary Region	24
Table 15: Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2022 - Selected Canadian Cities	25
Table 16: Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2022 - Calgary Region	25
Table 17: Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2022 - Selected Canadian Cities	26
Table 18: Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2022 - Calgary Region	26

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

Figure 25: Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow House in 2022 - Selected Canadian Cities	27
Figure 26: Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow House in 2022 - Calgary Region	27
Figure 27: Net Property Tax (after Grants) and Utility Charges for a Representative Two-Storey House in 2022 - Selected Canadian Cities	
Figure 28: Net Property Tax (after Grants) and Utility Charges for a Representative Two-Storey House in 2022 - Calgary Region	28
Table 19: Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2022 - Selected Canadian Cities	29
Table 20: Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2022 - Calgary Region	29

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

Figure 29: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2022 - Selected Canadian Cities	30
Figure 30: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2022 - Calgary Region	30
Table 21: Average Property Tax and Utility Charges for Single Detached Houses in 2022 - Selected Canadian Cities	31
Table 22: Average Property Tax and Utility Charges for Single Detached Houses in 2022 - Calgary Region	31

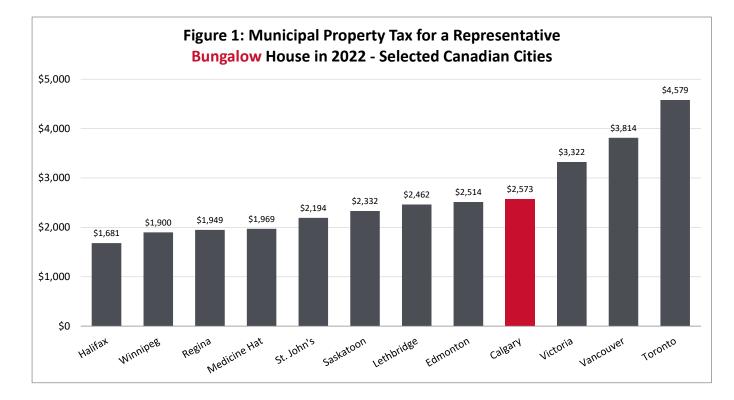
K. Non-residential Taxes per \$1,000 of Assessed Value

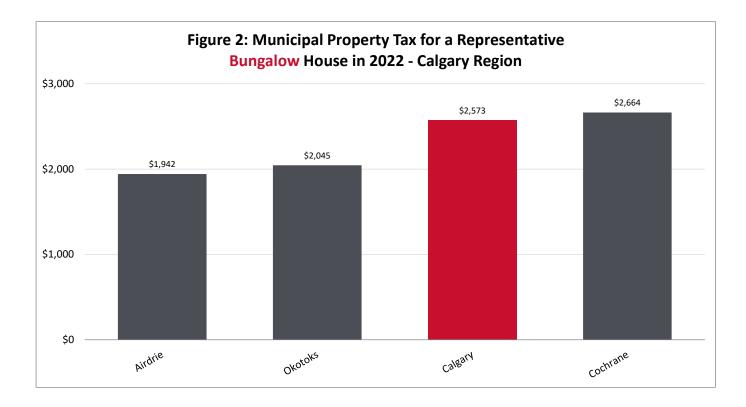
Figure 31: Non-residential Taxes per \$1,000 of Assessed Value in 2022 - Selected Canadian Cities	32
Figure 32: Non-residential Taxes per \$1,000 of Assessed Value in 2022 - Calgary Region	
Table 23: Non-residential Taxes per \$1,000 of Assessed Value in 2022 - Selected Canadian Cities	33
Table 24: Non-residential Taxes per \$1,000 of Assessed Value in 2022- Calgary Region	33

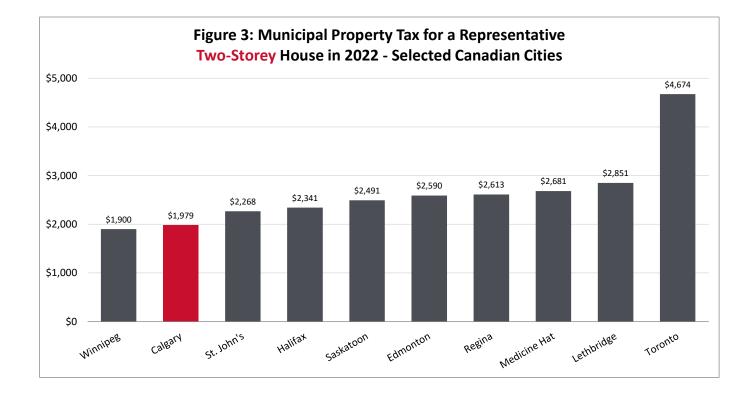
L. Median Assessed Value and Municipal Tax Rate

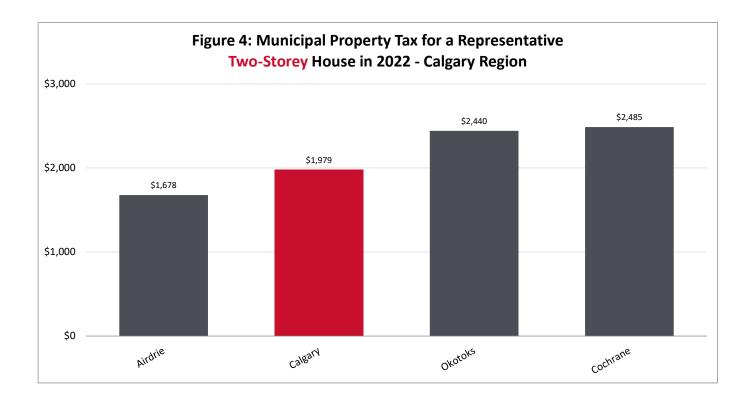
Figure 33: Median Assessed Value - Single Family in 2023 - Selected Canadian Cities	34
Figure 34: Median Assessed Value - Single Family in 2023 - Calgary Region	34
Figure 35: Median Assessed Value - Condo in 2023 - Selected Canadian Cities	35
Figure 36: Median Assessed Value - Condo in 2023 - Calgary Region	35
Figure 37: Municipal Tax Rate - Single Family in 2023 - Selected Canadian Cities	
Figure 38: Municipal Tax Rate - Single Family in 2023 - Calgary Region	
Figure 39: Municipal Tax Rate - Condo in 2023 - Selected Canadian Cities	
Figure 40: Municipal Tax Rate - Condo in 2023 - Calgary Region	37
Table 25: Median Assessed Value and Municipal Tax Rate in 2023 - Selected Canadian Cities	
Table 26: Median Assessed Value and Municipal Tax Rate in 2023 - Calgary Region	

A. Municipal Property Tax

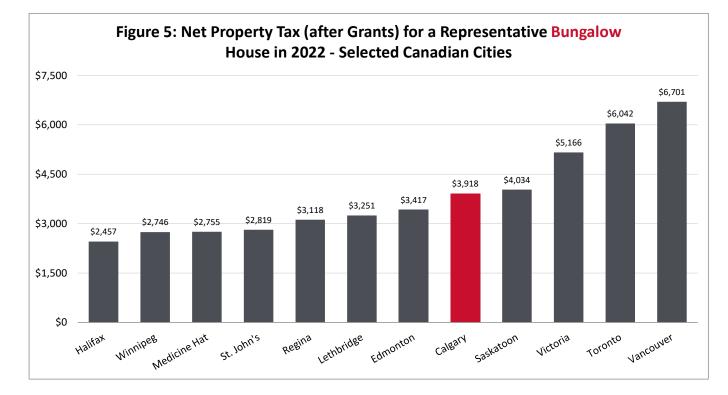


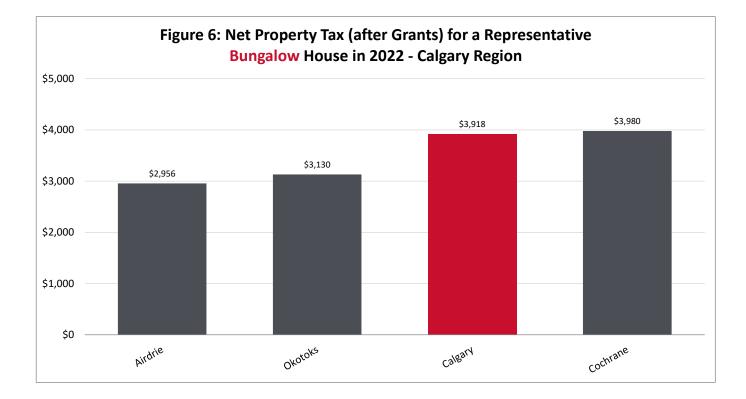


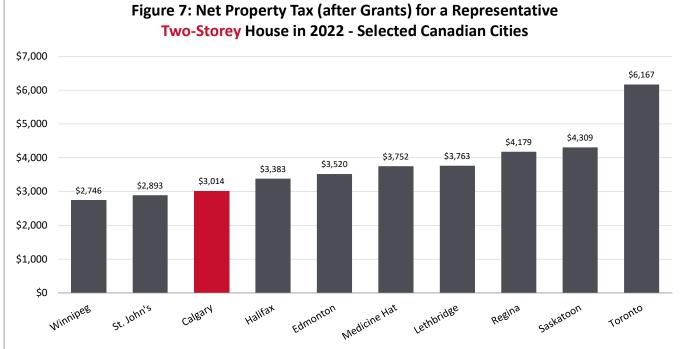




B. Net Property Tax







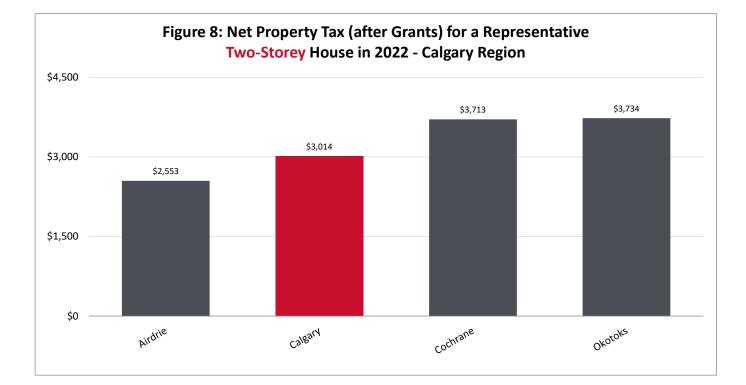


Table 1

Comparative Property Tax Levy on a Representative Bungalow House in 2022 (Selected Canadian Cities)

(dollars)

City				Net Property	Rank
City				Tax Levy	
	Municipal	School	Other	(After Grants)	
Grande Prairie	N/A	N/A	N/A	N/A	N/A
Halifax	1,681	698	78	2,457	1
Lethbridge	2,462	744	44	3,251	6
Medicine Hat	1,969	756	30	2,755	3
Regina	1,949	995	174	3,118	5
Saskatoon	2,332	1,462	240	4,034	9
St. John's [🔶]	2,194	0	625	2,819	4
Victoria *	3,322	1,217	627	5,166	10
Winnipeg	1,900	846 †	0	2,746	2
Vancouver *	3,814	2,111	776	6,701	12
Edmonton	2,514	878	25	3,417	7
Calgary	2,573	1,345	0	3,918	8
Toronto	4,579	1,463	0	6,042	11
Average	2,607	1,138	218	3,869	-

♦ Data for 2022: estimated using the mill rate ratio between 2020 and 2022 and the fact that the base assessment date for 2022 values is Jan 2020.

* Data from BC Assessment Schedule 704, including school, general municipal, regional district, hospital, BC Assessment (BCA), Municipal Finance Authority (MFA) and other levies.

† DOES include the Province of Manitoba Education Property Tax Credit and Advance (up to \$437.50 for a residential property) and the Province of Manitoba Property Tax Rebate of 37.5% of the school division special levy payable.

Table 2

Comparative Property Tax Levy on a Representative Bungalow House in 2022 (Calgary Region)

Calgary					
Region	Municipal	School	Other	Net Property Tax Levy (After Grants)	Rank
Airdrie	1,942	993	21	2,956	1
Cochrane	2,664	1,290	26	3,980	4
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	2,045	969	116	3,130	2
Wheatland County	N/A	N/A	N/A	N/A	N/A
Calgary	2,573	1,345	0	3,918	3
Average	2,306	1,150	41	3,496	-

Table 3Comparative Property Tax Levy on a Representative Two-Storey House in 2022(Selected Canadian Cities)

(dollars)

City				Net Property	Rank
City				Tax Levy	
	Municipal	School	Other	(After Grants)	
Grande Prairie	N/A	N/A	N/A	N/A	N/A
Halifax	2,341	937	105	3,383	4
Lethbridge	2,851	861	51	3,763	7
Medicine Hat	2,681	1,029	41	3,752	6
Regina	2,613	1,333	233	4,179	8
Saskatoon	2,491	1,561	257	4,309	9
St. John's	2,268	0	625	2,893	2
Victoria	N/A	N/A	N/A	N/A	N/A
Winnipeg	1,900	846	0	2,746	1
Vancouver	N/A	N/A	N/A	N/A	N/A
Edmonton	2,590	904	26	3,520	5
Calgary	1,979	1,035	0	3,014	3
Toronto	4,674	1,493	0	6,167	10
Average	2,639	1,111	134	3,773	-

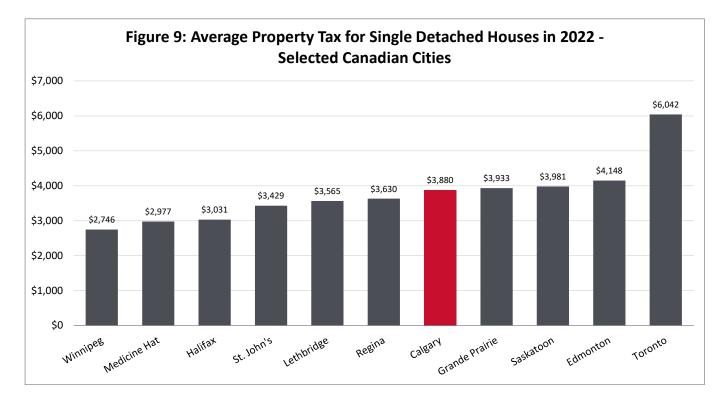
Table 4

Comparative Property Tax Levy on a Representative Two-Storey House in 2022 (Calgary Region)

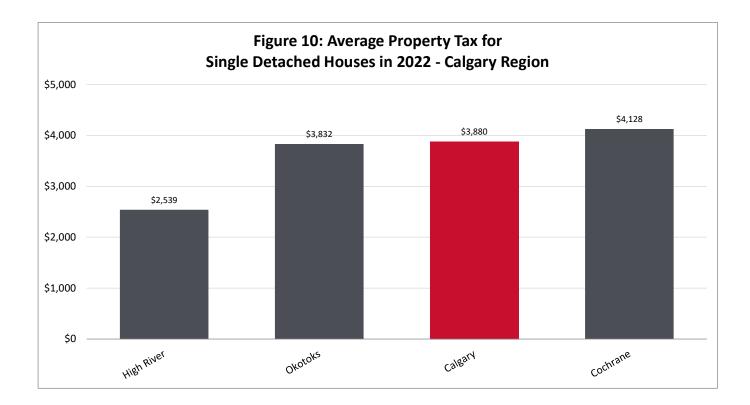
(dollars)

Calgary					
Calgary Region				Net Property	Rank
	Municipal	School	Other	Tax Levy (After Grants)	
A: 1:	•			, ,	1
Airdrie	1,678	858	18	2,553	1
Cochrane	2,485	1,204	24	3,713	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	2,440	1,156	138	3,734	4
Wheatland County	N/A	N/A	N/A	N/A	N/A
Calgary	1,979	1,035	0	3,014	2
Average	2,145	1,063	45	3,253	-

٦



C. Total Property Tax (Average and Median)





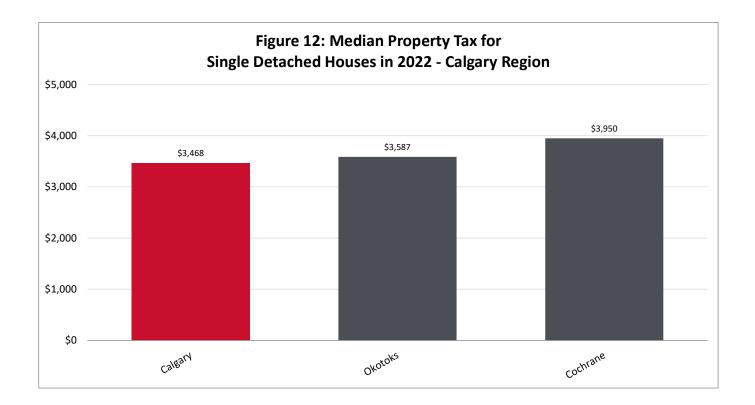


Table 5

Average Property Tax and Median Property Tax for Single Detached Houses in 2022 (Selected Canadian Cities)

(dolla	ars)
--------	------

	Averag	ge Tax	Median Tax		
City					
	Tax Levy	Rank	Tax Levy	Rank	
Grande Prairie	3,933	8	N/A	N/A	
Halifax	3,031	3	2,667	1	
Lethbridge	3,565	5	3,327	5	
Medicine Hat	2,977	2	2,702	2	
Regina	3,630	6	3,410	6	
Saskatoon	3,981	9	3,213	3	
St. John's	3,429	4	3,268	4	
Victoria	N/A	N/A	N/A	N/A	
Winnipeg	2,746	1	N/A	N/A	
Vancouver	N/A	N/A	N/A	N/A	
Edmonton	4,148	10	3,731	8	
Calgary	3,880	7	3,468	7	
Toronto	6,042	11	5,574	9	
Average	3,760	-	3,484	-	

Table 6

Average Property Tax and Median Property Tax for Single Detached Houses in 2022 (Calgary Region)

Calgary	Averag	ge Tax	Median Tax		
Region					
	Tax Levy	Rank	Tax Levy	Rank	
Airdrie	N/A	N/A	N/A	N/A	
Cochrane	4,128	4	3,950	3	
Foothills MD	N/A	N/A	N/A	N/A	
High River	2,539	1	N/A	N/A	
Okotoks	3,832	2	3,587	2	
Wheatland County	N/A	N/A	N/A	N/A	
Calgary	3,880	3	3,468	1	
Average	3,595	-	3,668	-	

D. Total Property and Business Tax

Table 7

Total Property and Business Tax Levy in 2022 (Selected Canadian Cities)

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

		Property Tax					
City	ty Non-			Business Tax	Total Tax Levy	Residential as % of Total	Rank
	Residential	residential	Total				
Grande Prairie	86,612	66,993	153,605	0	153,605	56.4	4
Halifax	526,452	293,562	820,014	0	820,014	64.2	10
Lethbridge	127,836	72,781	200,616	0	200,616	63.7	7
Medicine Hat	70,385	37,765	108,149	0	108,149	65.1	11
Regina	292,573	164,724	457,297	0	457,297	64.0	8
Saskatoon	321,939	158,791	480,730	0	480,730	67.0	12
St. John's	N/A	N/A	N/A	0	N/A	N/A	N/A
Victoria	127,737	111,798	239,535	0	239,535	53.3	2
Winnipeg	932,846	467,420	1,400,266	57,328	1,457,594	64.0	9
Vancouver	960,685	811,664	1,772,349	0	1,772,349	54.2	3
Edmonton	1,302,602	967,935	2,270,537	0	2,270,537	57.4	6
Calgary	1,615,857	1,201,978	2,817,835	0	2,817,835	57.3	5
Toronto	3,627,174	3,379,813	7,006,987	0	7,006,987	51.8	1
Average	832,725	644,602	1,477,327	57,328	1,482,104	59.9	-

Table 8 Total Property and Business Tax Levy in 2022 (Calgary Region)

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

Colorany		Property Tax			T T	Desidential es	1
Calgary Region	Non-		Business Tax		Total Tax Levy	Residential as % of Total	Rank
	Residential	residential	Total				
Airdrie	76,770	25,755	102,525	0	102,525	74.9	3
Cochrane	41,493	7,464	48,956	0	48,956	84.8	7
Foothills MD	37,046	7,539	44,585	0	44,585	83.1	6
High River	16,277	4,076	20,353	0	20,353	80.0	4
Okotoks	38,882	8,393	47,275	0	47,275	82.2	5
Wheatland County	10,497	22,405	32,902	0	32,902	31.9	1
Calgary	1,615,857	1,201,978	2,817,835	0	2,817,835	57.3	2
Average	262,403	182,516	444,919	0	444,919	70.6	-

Table 9 Total Property Tax Levy By Purposes in 2022 (Selected Canadian Cities) (Thousands of dollars) Not including Farm taxes

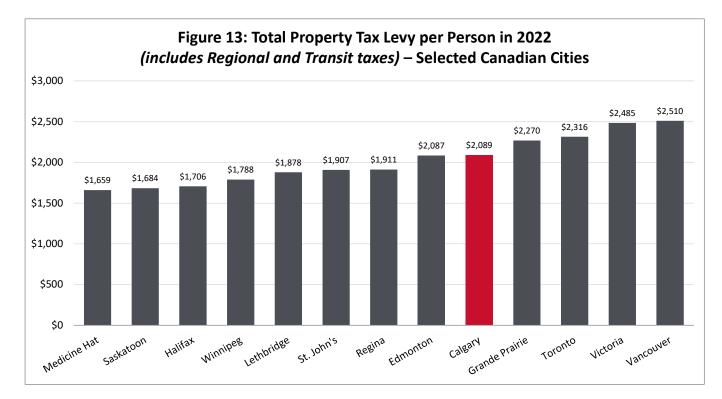
	Residential Property				Non-residential Property			
City								
	Municipal	School	Other	Total	Municipal	School	Other	Total
Grande Prairie	67,686	18,890	N/A	86,576	54,667	12,326	515	67,508
Halifax	363,465	162,987	0	526,452	260,634	30,768	2,160	293,562
Lethbridge	98,747	29,063	0	127,810	61,637	11,144	0	72,781
Medicine Hat	50,431	19,160	772	70,363	30,399	7,169	196	37,765
Regina	182,245	93,503	16,259	292,007	98,316	57,336	9,072	164,724
Saskatoon	186,893	116,581	18,309	321,783	91,969	57,349	9,472	158,791
St. John's	N/A	0	30,434	30,434	N/A	N/A	N/A	N/A
Victoria	96,658	31,079	0	127,737	86,708	26,918	3,098	116,724
Winnipeg	472,940	458,268 *	0	931,207	198,369	269,051	0	467,420
Vancouver	564,795	302,692	93,196	960,683	430,202	305,175	76,287	811,664
Edmonton	856,073	299,196	146,671	1,301,941	817,011	150,923	0	967,935
Calgary	1,062,102	553,755	0	1,615,857	982,970	219,008	0	1,201,978
Toronto	2,748,969	878,198	0	3,627,167	2,129,827	1,249,986	0	3,379,813
Average	562,584	227,952	50,940	770,771	436,892	199,763	14,400	645,055

* DOES NOT include: 1) The Province of Manitoba Education Property Tax Credit and Advance (up to \$437.50 for a residential property); 2) The Province of Manitoba Property Tax Rebate, which equates to 37.5% of the total education property tax (net of the \$437.50 Property Tax Credit and Advance) for residential and farm properties.

Table 10Total Property Tax Levy By Purposes in 2022(Calgary Region)

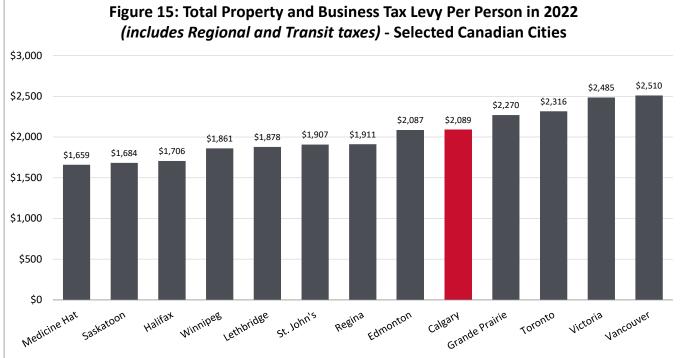
(Thousands of dollars) Not including Farm taxes

Colgony	Residential Property				Non-residential Property			
Calgary Region								
	Municipal	School	Other	Total	Municipal	School	Other	Total
Airdrie	50,224	25,902	630	76,756	18,670	7,085	0	25,755
Cochrane	27,946	13,546	0	41,492	4,932	2,532	0	7,464
Foothills MD	18,638	16,204	11,048	45,890	7,342	3,521	0	10,863
High River	11,756	4,520	0	16,276	2,796	1,281	247	4,324
Okotoks	25,242	11,988	1,653	38,882	5,731	2,662	0	8,393
Wheatland County	4,245	3,700	0	7,945	15,922	6,483	6,063	28,468
Calgary	1,062,102	553,755	0	1,615,857	982,970	219,008	0	1,201,978
Average	171,450	89,945	3,333	263,300	148,338	34,653	3,155	183,892



E. Property and Business Tax Per Person





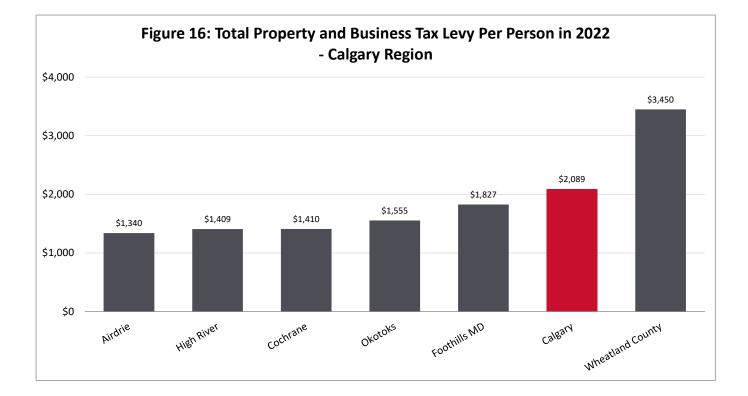


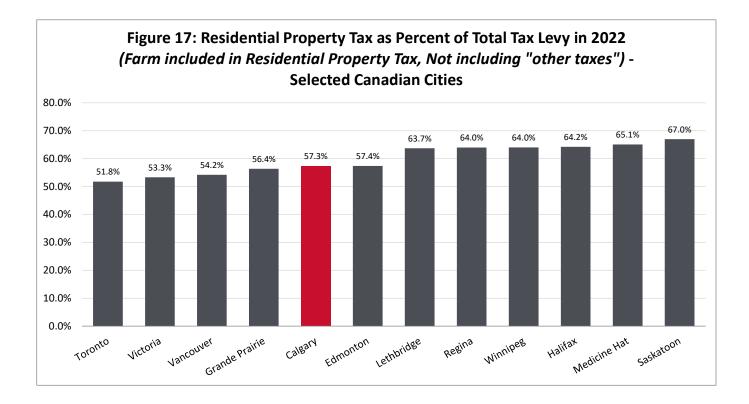
Table 11Total Property and Business Tax Levy Per Person in 2022(Selected Canadian Cities)(includes Regional and Transit taxes)

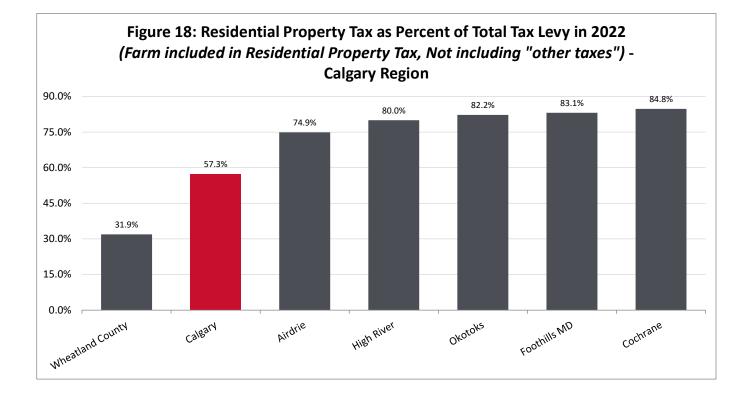
		1	otal Tax Le	vy	Tota	al Tax Le	vy Per Perso	n
City	Population							
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		(tho	usands of do	lllars)	(dollars)		(dollars)	
Grande Prairie	67,669	153,605	0	153,605	2,270	10	2,270	10
Halifax	480,582	820,014	0	820,014	1,706	3	1,706	3
Lethbridge	106,809	200,616	0	200,616	1,878	5	1,878	5
Medicine Hat	65,203	108,149	0	108,149	1,659	1	1,659	1
Regina	239,236	457,297	0	457,297	1,911	7	1,911	7
Saskatoon	285,490	480,730	0	480,730	1,684	2	1,684	2
St. John's	110,525	210,763	0	210,763	1,907	6	1,907	6
Victoria	96,390	239,535	0	239,535	2,485	12	2,485	12
Winnipeg	783,100	1,400,266	57,328	1,457,594	1,788	4	1,861	4
Vancouver	706,012	1,772,349	0	1,772,349	2,510	13	2,510	13
Edmonton	1,087,803	2,270,537	0	2,270,537	2,087	8	2,087	8
Calgary	1,348,600	2,817,835	0	2,817,835	2,089	9	2,089	9
Toronto	3,025,647	7,006,987	0	7,006,987	2,316	11	2,316	11
Average	646,390	1,379,899	57,328	1,384,309	2,022	-	2,028	-

Table 12 Total Property and Business Tax Levy Per Person in 2022 (Calgary Pagion)

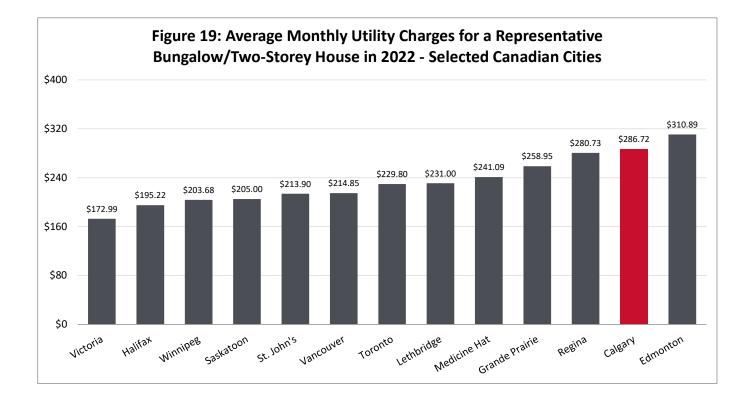
		1	otal Tax Le	vy	Total Tax Levy Per Person			
Calgary Region	Population	Ducucutu	Ducinger	Total Laura	Duousatu	Daula	Tatallar	Daula
		Property	Business	Total Levy	Property (dollars)	Rank	Total Levy	Rank
		(tho	(thousands of dolllars)				(dollars)	
Airdrie	76,500	102,525	0	102,525	1,340	1	1,340	1
Cochrane	34,724	48,956	0	48,956	1,410	3	1,410	3
Foothills MD	23,199	42,381	0	42,381	1,827	5	1,827	5
High River	14,448	20,353	0	20,353	1,409	2	1,409	2
Okotoks	30,405	47,275	0	47,275	1,555	4	1,555	4
Wheatland County	9,536	32,902	0	32,902	3,450	7	3,450	7
Calgary	1,348,600	2,817,835	0	2,817,835	2,089	6	2,089	6
Average	219,630	444,604	0	444,604	1,869	-	1,869	-

F. Proportion of Property Tax Load Paid by Residential Properties





G. Average Monthly Utility Charges



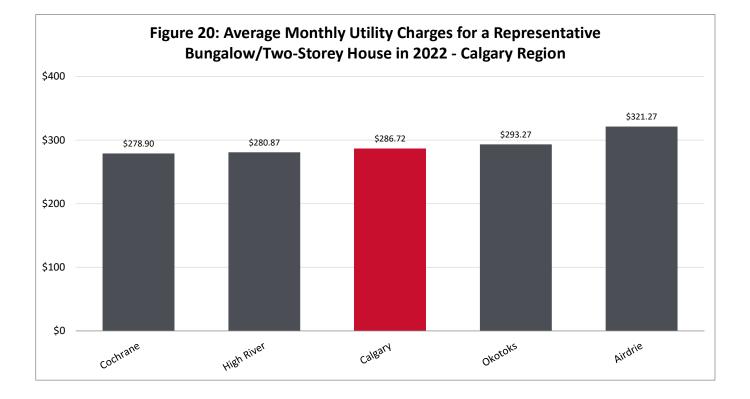


Table 13 Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2022 (Selected Canadian Cities)

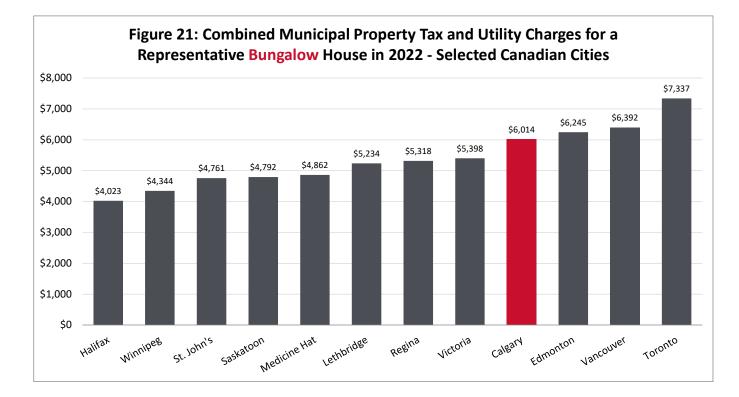
(dollars)

City	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Grande Prairie	165.53	27.15	40.37	18.48	5.43	2.00	258.95	10
Halifax	108.12	31.54	50.28	0.00	5.28	0.00	195.22	2
Lethbridge	144.00	35.00	26.00	17.00	0.00	9.00	231.00	8
Medicine Hat	99.00	54.00	52.76	20.00	7.33	8.00	241.09	9
Regina	129.61	69.59	55.43	7.50	18.60	0.00	280.73	11
Saskatoon	98.00	54.00	37.00	0.00	9.00	7.00	205.00	4
St. John's	94.90	65.98	53.02	0.00	0.00	0.00	213.90	5
Victoria	63.27	32.68	46.84	19.20	11.00	0.00	172.99	1
Winnipeg	65.14	48.15	62.03	0.00	0.00	28.36	203.68	3
Vancouver	63.27	67.50	54.42	11.17	0.00	18.50	214.85	6
Edmonton	165.53	54.53	26.65	48.32	15.86	0.00	310.89	13
Calgary	152.37	41.18	53.24	6.85	15.63	17.45	286.72	12
Toronto	124.37	34.79	42.48	28.16	0.00	0.00	229.80	7
Average	113.32	47.39	46.19	13.59	6.78	6.95	234.22	-

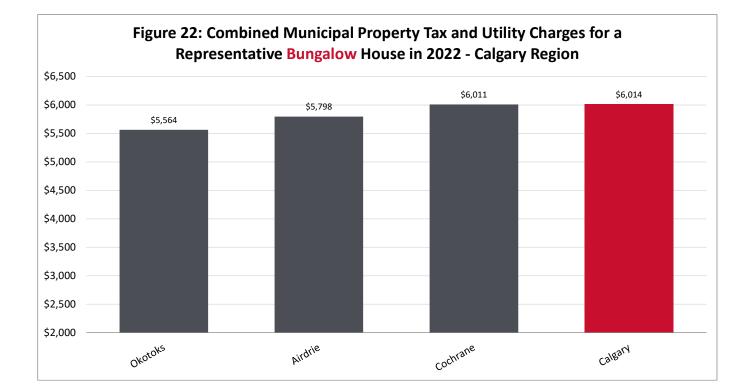
Table 14

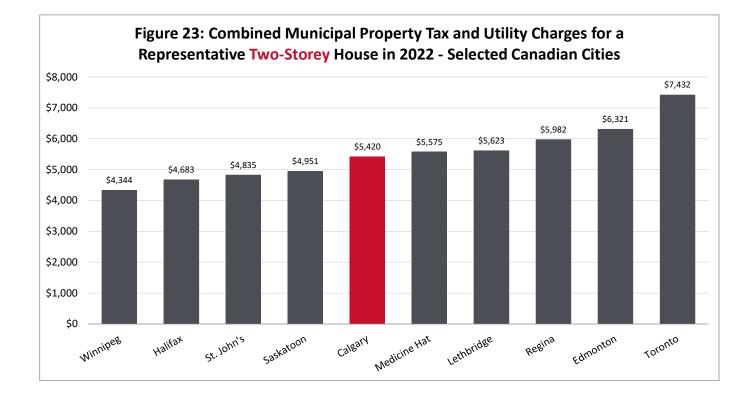
Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2022 (Calgary Region)

Calgary Region	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Airdrie	169.71	48.72	74.94	22.20	0.00	5.70	321.27	5
Cochrane	168.42	33.06	40.60	26.65	5.17	5.00	278.90	1
Foothills MD	161.13	N/A	N/A	N/A	N/A	N/A	N/A	N/A
High River	169.71	47.50	46.50	11.40	2.89	2.87	280.87	2
Okotoks	169.71	40.83	50.53	24.35	7.85	0.00	293.27	4
Wheatland County	161.13	N/A	N/A	21.22	0.00	0.00	N/A	N/A
Calgary	152.37	41.18	53.24	6.85	15.63	17.45	286.72	3
Average	164.60	42.26	53.16	18.78	7.89	7.76	292.21	-



H. Combined Municipal Property Tax and Utility Charges





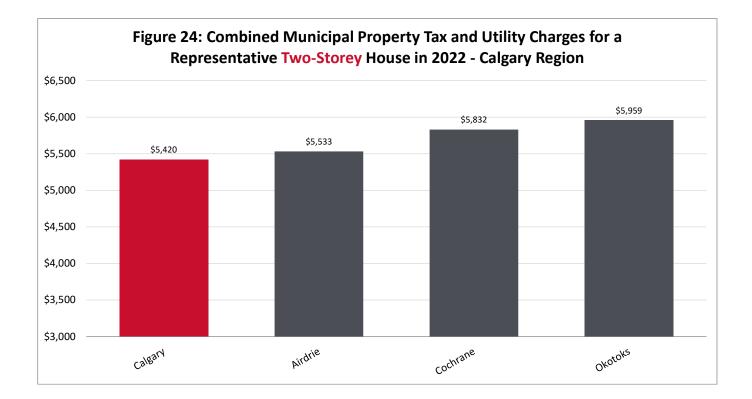


Table 15

Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2022 (Selected Canadian Cities)

(dollars)

				Ra	nk
City	Utility Charges	Municipal Property Tax	Total	Total	Municipal Tax
Grande Prairie	3,107.44	N/A	N/A	N/A	N/A
Halifax	2,342.68	1,681	4,023.32	1	1
Lethbridge	2,772.00	2,462	5,234.34	6	7
Medicine Hat	2,893.12	1,969	4,862.12	5	4
Regina	3,368.76	1,949	5,317.97	7	3
Saskatoon	2,460.00	2,332	4,792.00	4	6
St. John's	2,566.85	2,194	4,760.54	3	5
Victoria	2,075.88	3,322	5,397.88	8	10
Winnipeg	2,444.18	1,900	4,344.18	2	2
Vancouver	2,578.24	3,814	6,392.24	11	11
Edmonton	3,730.68	2,514	6,244.68	10	8
Calgary	3,440.64	2,573	6,013.50	9	9
Toronto	2,757.57	4,579	7,336.57	12	12
Average	2,810.62	2,607	5,393.28	-	-

Table 16

Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2022 (Calgary Region)

C alasa				Rank		
Calgary Region	Utility Charges	Municipal Property Tax	Total	Total	Municipal Tax	
Airdrie	3,855.24	1,942	5,797.58	2	1	
Cochrane	3,346.80	2,664	6,010.72	3	4	
Foothills MD	N/A	N/A	N/A	N/A	N/A	
High River	3,370.44	N/A	N/A	N/A	N/A	
Okotoks	3,519.24	2,045	5,564.24	1	2	
Wheatland County	N/A	N/A	N/A	N/A	N/A	
Calgary	3,440.64	2,572.86	6,013.50	4	3	
Average	3,506.47	2,306	5,846.51	-	-	

Table 17Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2022(Selected Canadian Cities)

(dollars)

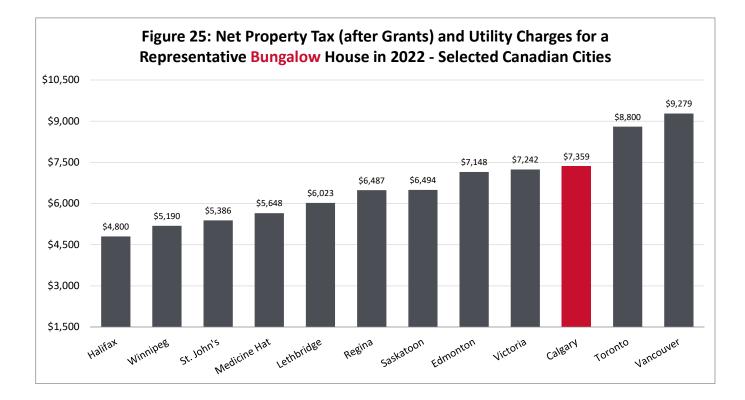
				Ra	nk
City	Utility Charges	Municipal Property Tax	Total	Total	Municipal Tax
Grande Prairie	3,107.44	N/A	N/A	N/A	N/A
Halifax	2,342.68	2,341	4,683.32	2	4
Lethbridge	2,772.00	2,851	5,622.70	7	9
Medicine Hat	2,893.12	2,681	5,574.53	6	8
Regina	3,368.76	2,613	5,981.64	8	7
Saskatoon	2,460.00	2,491	4,951.00	4	5
St. John's	2,566.85	2,268	4,834.80	3	3
Victoria	2,075.88	N/A	N/A	N/A	N/A
Winnipeg	2,444.18	1,900	4,344.18	1	1
Vancouver	2,578.24	N/A	N/A	N/A	N/A
Edmonton	3,730.68	2,590	6,320.68	9	6
Calgary	3,440.64	1,979	5,419.58	5	2
Toronto	2,757.57	4,674	7,431.57	10	10
Average	2,810.62	2,638.75	5,516.40	-	-

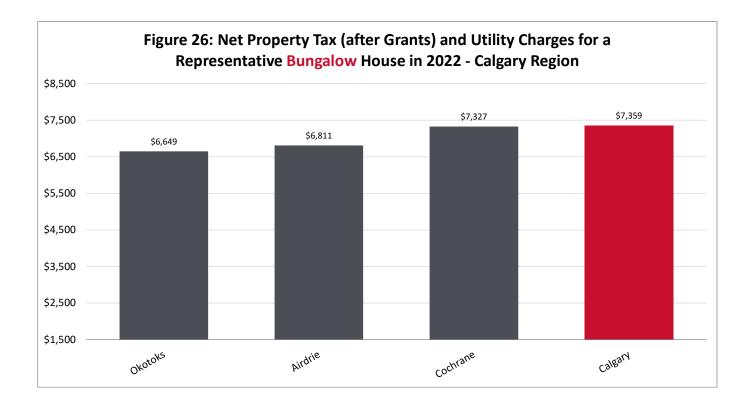
Table 18

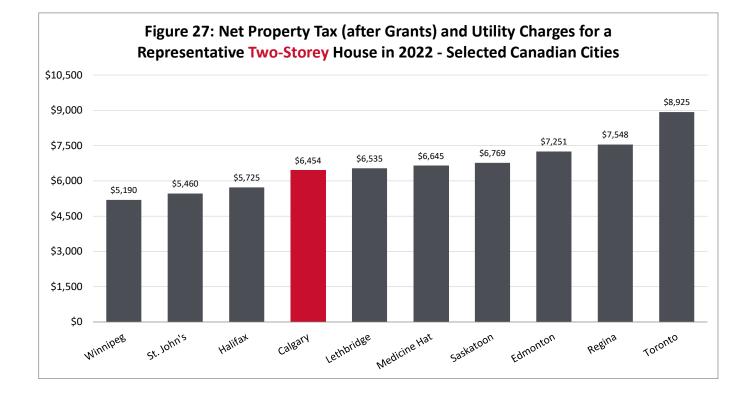
Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2022 (Calgary Region)

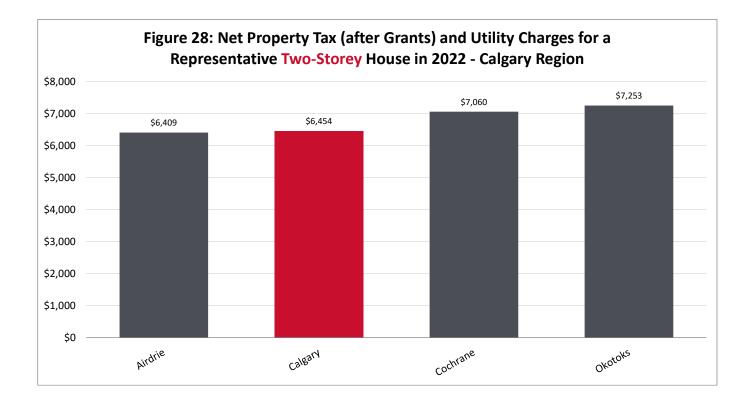
		Municipal		Rank		
Calgary Region	Utility Charges	Municipal Property Tax	Total	Total	Municipal Tax	
Airdrie	3,855.24	1,678	5,532.93	2	1	
Cochrane	3,346.80	2,485	5,831.98	3	4	
Foothills MD	N/A	N/A	N/A	N/A	N/A	
High River	3,370.44	N/A	N/A	N/A	N/A	
Okotoks	3,519.24	2,440	5,959.24	4	3	
Wheatland County	N/A	N/A	N/A	N/A	N/A	
Calgary	3,440.64	1,978.94	5,419.58	1	2	
Average	3,506.47	2,145	5,685.93	-	-	

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









28

Table 19

Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2022 (Selected Canadian Cities)

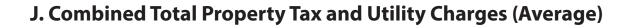
(dollars)

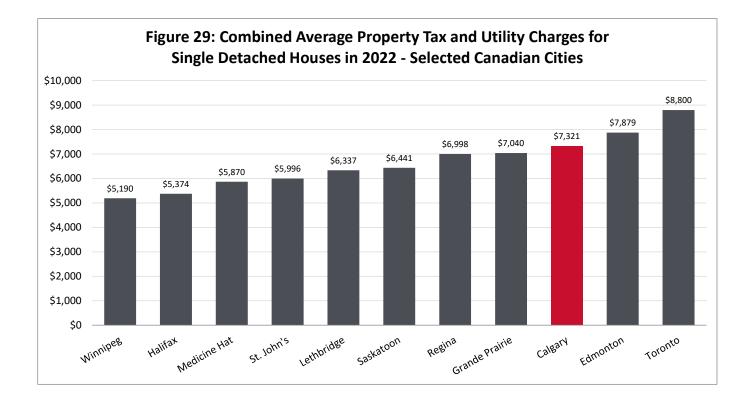
		E	Bungalow		Ти	o-Storey	
City	Utility Charges	Net Property Tax Levy	Total	Rank	Net Property Tax Levy	Total	Rank
		(After Grants)			(After Grants)		
Grande Prairie	3,107.44	N/A	N/A	N/A	N/A	N/A	N/A
Halifax	2,342.68	2,457	4,799.60	1	3,383	5,725.33	3
Lethbridge	2,772.00	3,251	6,022.70	5	3,763	6,535.40	5
Medicine Hat	2,893.12	2,755	5,648.12	4	3,752	6,644.98	6
Regina	3,368.76	3,118	6,486.59	6	4,179	7,548.16	9
Saskatoon	2,460.00	4,034	6,494.00	7	4,309	6,769.00	7
St. John's	2,566.85	2,819	5,385.54	3	2,893	5,459.80	2
Victoria	2,075.88	5,166	7,241.88	9	N/A	N/A	N/A
Winnipeg	2,444.18	2,746	5,190.18	2	2,746	5,190.18	1
Vancouver	2,578.24	6,701	9,279.24	12	N/A	N/A	N/A
Edmonton	3,730.68	3,417	7,147.68	8	3,520	7,250.68	8
Calgary	3,440.64	3,918	7,358.74	10	3,014	6,454.28	4
Toronto	2,757.57	6,042	8,799.57	11	6,167	8,924.57	10
Average	2,810.62	3,868.60	6,654.49	-	3,772.59	6,650.24	-

Table 20

Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2022 (Calgary Region)

Calgany		E	Bungalow		Two-Storey			
Calgary Region	Utility Charges	Net Property Tax Levy (After Grants)	Total	Rank	Net Property Tax Levy (After Grants)	Total	Rank	
Airdrie	3,855.24	2,956	6,811.45	2	2,553	6,408.65	1	
Cochrane	3,346.80	3,980	7,326.73	3	3,713	7,059.68	3	
Foothills MD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
High River	3,370.44	N/A	N/A	N/A	N/A	N/A	N/A	
Okotoks	3,519.24	3,130	6,649.24	1	3,734	7,253.24	4	
Wheatland County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Calgary	3,440.64	3,918	7,358.74	4	3,014	6,454.28	2	
Average	3,506.47	3,496	7,036.54	-	3,253	6,793.96	-	





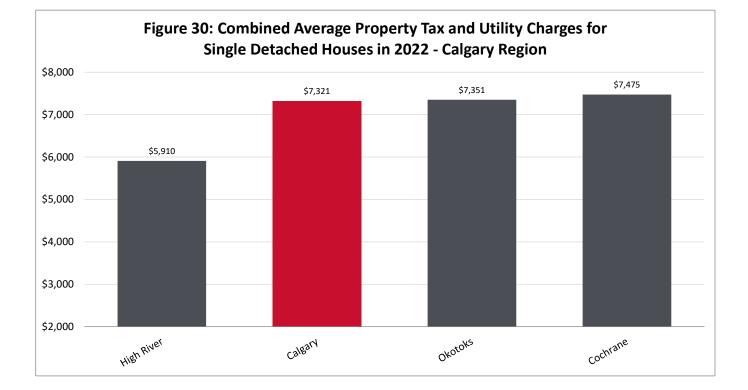


Table 21

Average Property Tax and Utility Charges for Single Detached Houses in 2022 (Selected Canadian Cities)

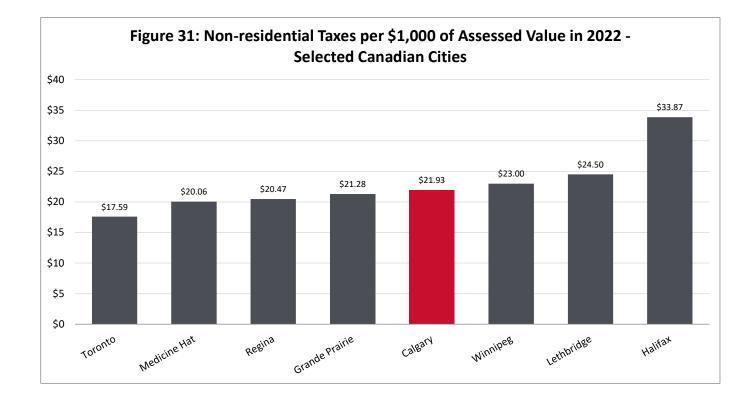
(dollars)

City	Average Property Tax	Utility Charges	Total	Rank
Grande Prairie	3,933	3,107.44	7,040.44	8
Halifax	3,031	2,342.68	5,373.68	2
Lethbridge	3,565	2,772.00	6,336.77	5
Medicine Hat	2,977	2,893.12	5,869.75	3
Regina	3,630	3,368.76	6,998.38	7
Saskatoon	3,981	2,460.00	6,441.00	6
St. John's	3,429	2,566.85	5,995.72	4
Victoria	N/A	2,075.88	N/A	N/A
Winnipeg	2,746	2,444.18	5,190.18	1
Vancouver	N/A	2,578.24	N/A	N/A
Edmonton	4,148	3,730.68	7,878.68	10
Calgary	3,880	3,440.64	7,320.88	9
Toronto	6,042	2,757.57	8,799.57	11
Average	3,760	2,810.62	6,658.64	-

Table 22

Average Property Tax and Utility Charges for Single Detached Houses in 2022 (Calgary Region)

Calgary Region	Average Property Tax	Utility Charges	Total	Rank
Airdrie	N/A	3,855.24	N/A	N/A
Cochrane	4,128	3,346.80	7,474.54	4
Foothills MD	N/A	N/A	N/A	N/A
High River	2,539	3,370.44	5,909.53	1
Okotoks	3,832	3,519.24	7,351.24	3
Wheatland County	N/A	N/A	N/A	N/A
Calgary	3,880	3,440.64	7,320.88	2
Average	3,595	3,506.47	7,014.05	-



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

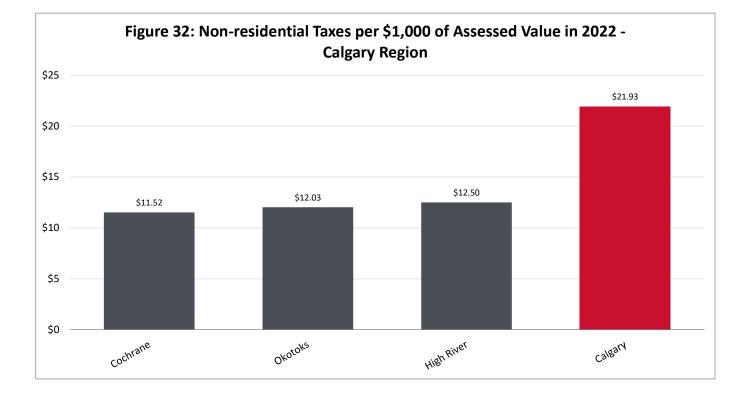


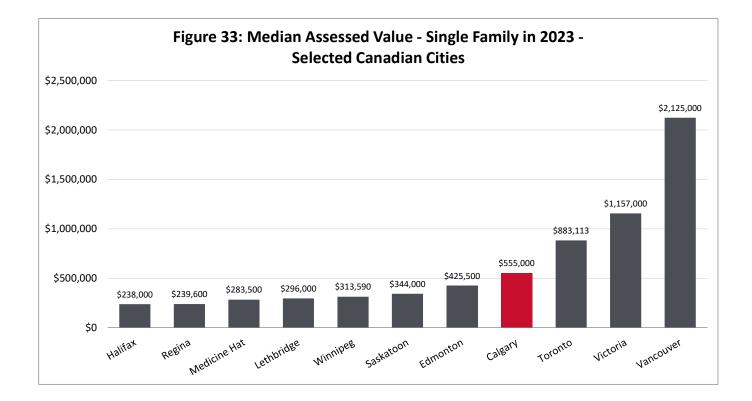
Table 23 Non-residential Taxes per \$1,000 of Assessed Value in 2022 (Selected Canadian Cities)

(dollars)

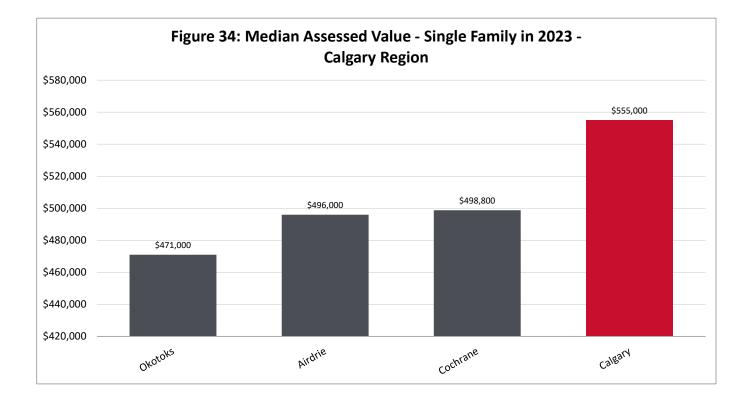
_	Non-residential Taxes per \$1,000 of Assessed Value			
City	Municipal	Provincial	Total	Rank
Grande Prairie	17.30	3.99	21.28	4
Halifax	29.87	4.00	33.87	8
Lethbridge	20.57	3.93	24.50	7
Medicine Hat	15.80	4.16	19.96	2
Regina	12.24	8.24	20.47	3
Saskatoon	N/A	N/A	N/A	N/A
St. John's	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A
Winnipeg	8.75	14.24	22.99	6
Vancouver	N/A	N/A	N/A	N/A
Edmonton	N/A	N/A	N/A	N/A
Calgary	17.88	4.05	21.93	5
Toronto	11.08	6.51	17.59	1
Average	16.68	6.14	22.82	-

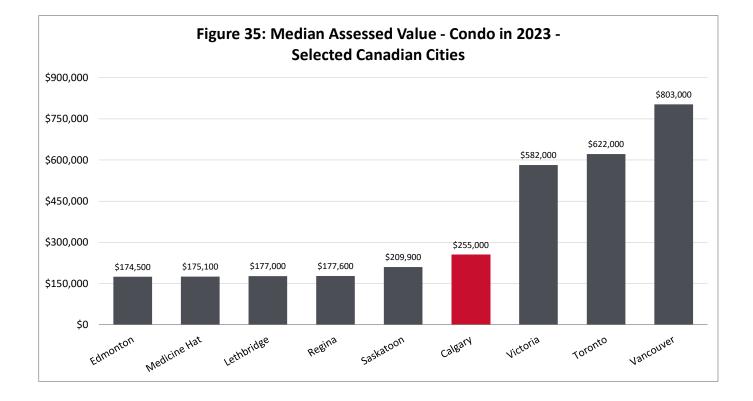
Table 24 Non-residential Taxes per \$1,000 of Assessed Value in 2022 (Calgary Region) (dollars)

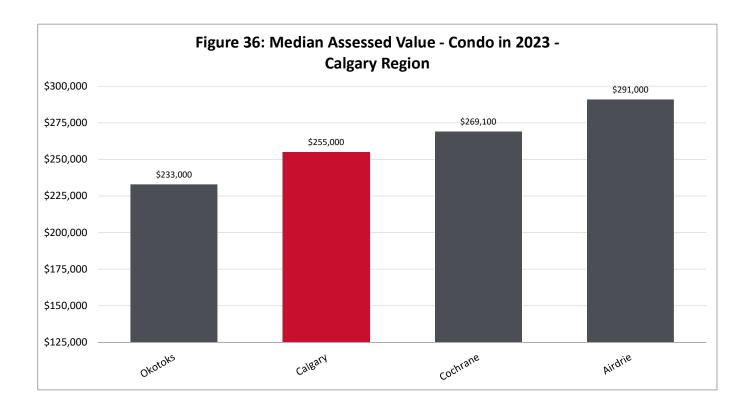
Calgary Region	Non-residential Taxes per \$1,000 of Assessed Value			
	Municipal	Provincial	Total	Rank
Airdrie	N/A	N/A	N/A	N/A
Cochrane	7.55	3.97	11.52	1
Foothills MD	N/A	N/A	N/A	N/A
High River	8.40	3.96	12.50	3
Okotoks	8.01	3.94	12.03	2
Wheatland County	N/A	N/A	N/A	N/A
Calgary	17.88	4.05	21.93	4
Average	10.46	3.98	14.50	-

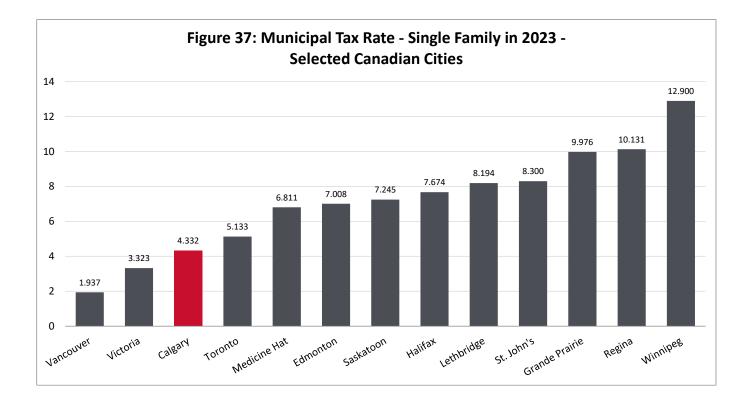


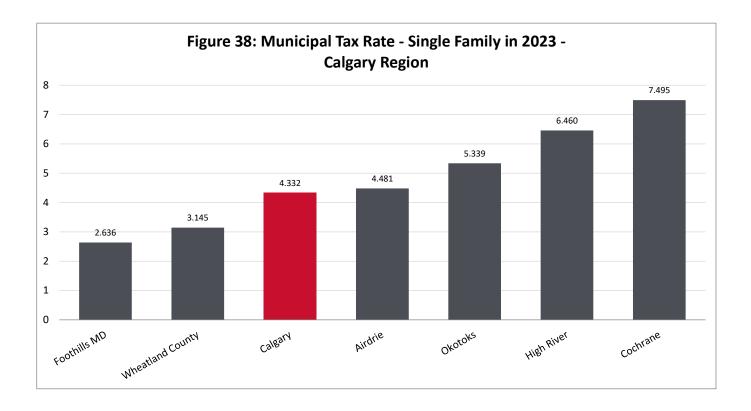
L. Median Assessed Value and Municipal Tax Rate

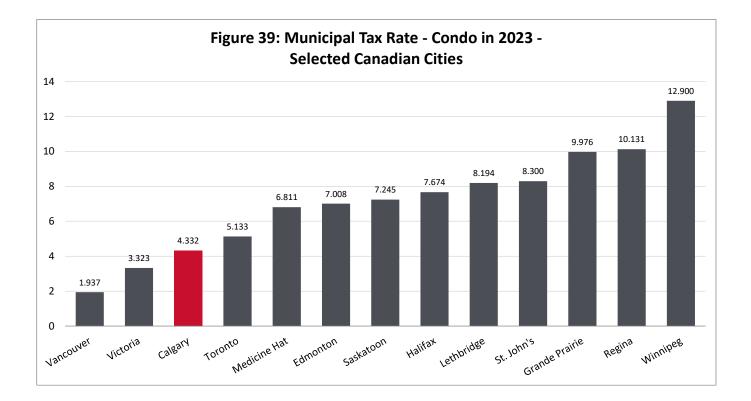












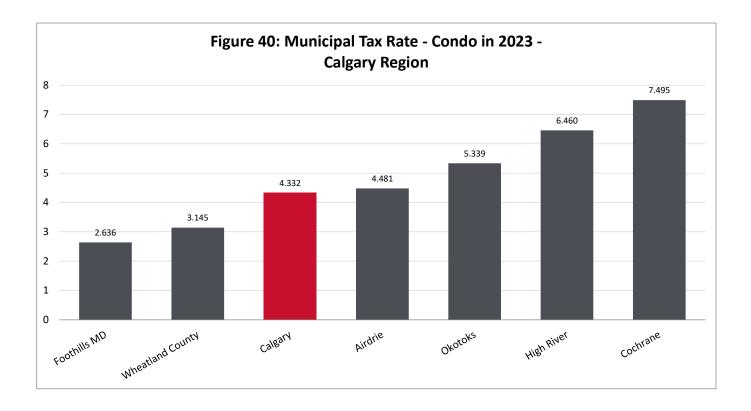


Table 25Median Assessed Value and Municipal Tax Rate in 2023(Selected Canadian Cities)

	Median Assessed Value		Municipal Tax Rate	
City	Single Family (dollars)	Condo (dollars)	Single Family (Mill Rate)	Condo (Mill Rate)
Grande Prairie	N/A	N/A	9.976	9.976
Halifax	238,000	N/A	7.674	7.674
Lethbridge	296,000	177,000	8.194	8.194
Medicine Hat	283,500	175,100	6.811	6.811
Regina	239,600	177,600	10.131	10.131
Saskatoon	344,000	209,900	7.245	7.245
St. John's	N/A	N/A	8.300	8.300
Victoria	1,157,000	582,000	3.323	3.323
Winnipeg	313,590	N/A	12.900	12.900
Vancouver	2,125,000	803,000	1.937	1.937
Edmonton	425,500	174,500	7.008	7.008
Calgary	555,000	255,000	4.332	4.332
Toronto	883,113	622,000	5.133	5.133
Average	623,664	352,900	7.151	7.151

Table 26Median Assessed Value and Municipal Tax Rate in 2023(Calgary Region)

City	Median Assessed Value		Municipal Tax Rate	
	Single Family (dollars)	Condo (dollars)	Single Family (Mill Rate)	Condo (Mill Rate)
Airdrie	496,000	291,000	4.481	4.481
Cochrane	498,800	269,100	7.495	7.495
Foothills MD	N/A	N/A	2.636	2.636
High River	N/A	N/A	6.460	6.460
Okotoks	471,000	233,000	5.339	5.339
Wheatland County	N/A	N/A	3.145	3.145
Calgary	555,000	255,000	4.332	4.332
Average	505,200	262,025	4.841	4.841

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 Saskatoon
- City of St. John's
- City of Victoria
- City of Winnipeg
- City of Vancouver
- City of Edmonton
- City of Calgary
- City of Toronto

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.

For media inquiry, please contact: The Media Line at 403.828.2954 or **media.relations@calgary.ca**

For the technical questions, please contact:

Wendy Fan

Acting Manager, Corporate Economics and Regulatory Affairs wendy.fan@calgary.ca

Ivy Zhang Senior Corporate Economist ivy.zhang@calgary.ca

Estella Scruggs

Senior Corporate Research Analyst estella.scruggs@calgary.ca

Many of our publications are available on the internet at www.calgary.ca/economy.

The City of Calgary provides this information in good faith. However, the aforementioned organization makes no representation, warranty or condition, statutory express or implied, takes no responsibility for any errors and omissions which may contained herein and accepts no liability for any loss arising from any use or reliance on this report.

- City of Airdrie
- Town of Cochrane
- Foothills MD
- Town of High River
- Town of Okotoks
- Wheatland County