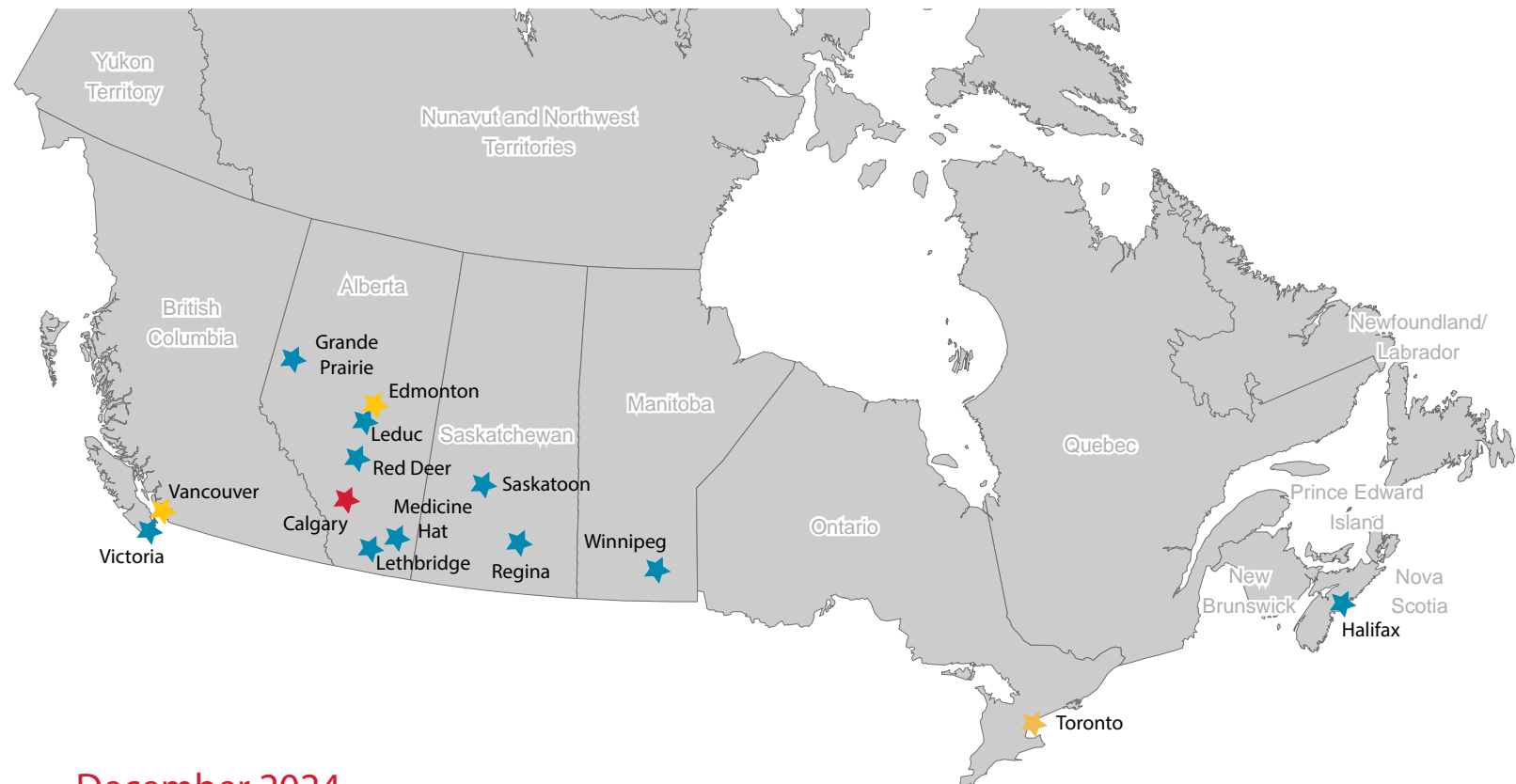


# 2023 Residential Property Taxes and Utility Charges Survey



## Introduction

This year's survey of participating Canadian municipalities contains information on the 2023 taxation and utility service year. One important reason for providing 2023 information a year later is that the actual cost of 2023 utility services (especially electricity bills) is not available until early 2024, unlike taxation for residential properties, which was estimated in 2023. Another is the reliance on publicly available information through audited financial statements of actual taxes collected 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 utility regulatory filings, property tax bylaws, and provincial property assessment numbers. 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](mailto:clyde.pawluk@calgary.ca).

## Changes to this year's survey

There are no changes to this year's survey from last year. Staffing issues this year have resulted in some confusion and delays and we apologize to participants for that.

## 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.

*Note that in some instances the 'representative bungalow' identifier is used when in reality data is only available for ALL dwellings in the municipality. This is true for Vancouver, Victoria and in some instances when we did not receive responses from municipalities and collected data from publicly available sources. In some of those cases we were able to identify data for single family homes as opposed to ALL dwellings. In every case where we collected publicly available data we checked to ensure the data was consistent with submissions by the particular municipality to previous surveys.*

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:
  - 2023 property tax bylaws;
  - BC Assessment schedules;
  - cities' population estimates from Statistics Canada, provincial governments, cities' annual reports, and cities' web pages;
  - 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 2023 Calgary ranked the #1 lowest property tax position for municipal property taxes in the most common dwelling type, the Two-Storey house (among the 10 reporting jurisdictions). For Bungalow type dwellings Calgary appeared in the #7 spot among the 14 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	Reference Pages	
		Calgary Rank (out of # of Municipalities Reporting)	Calgary Rank (out of # of Cities Reporting)		
A	Municipal Property Tax	Bungalow	7th / 8	7th / 14	6
		Two-Storey	1st / 3	1st / 10	7
B	Net Property Tax (Total Property Tax Less Homeowner Grants)	Bungalow	5th / 8	7th / 14	8
		Two-Storey	1st / 3	1st / 10	9
C	Total Property Tax (Average and Median)	Average	5th / 8	9th / 13	12
		Median	1st / 3	7th / 10	13
D	Total Property and Business Tax	Residential Property Tax as % of Total	3rd / 8	6th / 14	15
E	Property and Business Tax Per Person	Property Tax	6th / 8	10th / 14	17
		Property and Business Tax	6th / 8	10th / 14	18
F	Proportion of Property Tax Load Paid	Lowest Share for Residential Properties	3rd / 8	6th / 14	20
G	Monthly Average Utility Charges		6th / 8	12th / 14	21
H	Combined Municipal Property Tax and Utility Charges	Bungalow	7th / 8	9th / 14	23
		Two-Storey	2nd / 3	5th / 10	24
I	Combined Net Property Tax (After Grants) and Utility Charges	Bungalow	6th / 8	9th / 14	27
		Two-Storey	1st / 3	4th / 10	28
J	Combined Total Property Tax and Utility Charges	Average	6th / 8	10th / 13	30
K	Non-residential Taxes per \$1,000 of Assessed Value		2nd / 2	6th / 8	32
L	Median Assessed Value and Municipal Tax Rate (Single family and Condo) in 2023	Median Assessed Value - Single Family	3rd / 3	9th / 12	34
		Median Assessed Value - Condo	3rd / 3	7th / 10	35
		Municipal Tax Rate - Single Family	1st / 3	2nd / 10	36
		Municipal Tax Rate - Condo	1st / 3	2nd / 7	37

# List of Figures and Tables

## A. Municipal Property Tax

Figure 1: Municipal Property Tax for a Representative Bungalow House in 2023 - Selected Canadian Cities.....	6
Figure 2: Municipal Property Tax for a Representative Bungalow House in 2023 - Calgary Region .....	6
Figure 3: Municipal Property Tax for a Representative Two-Storey House in 2023 - Selected Canadian Cities .....	7
Figure 4: Municipal Property Tax for a Representative Two-Storey House in 2023 - Calgary Region.....	7

## B. Net Property Tax

Figure 5: Net Property Tax (after Grants) for a Representative Bungalow House in 2023 - Selected Canadian Cities.....	8
Figure 6: Net Property Tax (after Grants) for a Representative Bungalow House in 2023 - Calgary Region .....	8
Figure 7: Net Property Tax (after Grants) for a Representative Two-Storey House in 2023 - Selected Canadian Cities .....	9
Figure 8: Net Property Tax (after Grants) for a Representative Two-Storey House in 2023 - Calgary Region.....	9
Table 1: Comparative Property Tax Levy on a Representative Bungalow House in 2023 - Selected Canadian Cities .....	10
Table 2: Comparative Property Tax Levy on a Representative Bungalow House in 2023 - Calgary Region.....	10
Table 3: Comparative Property Tax Levy on a Representative Two-Storey House in 2023 - Selected Canadian Cities.....	11
Table 4: Comparative Property Tax Levy on a Representative Two-Storey House in 2023 - Calgary Region .....	11

## C. Total Property Tax (Average and Median)

Figure 9: Average Property Tax for Single Detached Houses in 2023 - Selected Canadian Cities .....	12
Figure 10: Average Property Tax for Single Detached Houses in 2023 - Calgary Region .....	12
Figure 11: Median Property Tax for Single Detached Houses in 2023 - Selected Canadian Cities .....	13
Figure 12: Median Property Tax for Single Detached Houses in 2023 - Calgary Region.....	13
Table 5: Average Property Tax and Median Property Tax for All Single Detached Houses in 2023 - Selected Canadian Cities .....	14
Table 6: Average Property Tax and Median Property Tax for All Single Detached Houses in 2023 - Calgary Region.....	14

## D. Total Property and Business Tax Levy

Table 7: Total Property and Business Tax Levy in 2023 - Selected Canadian Cities.....	15
Table 8: Total Property and Business Tax Levy in 2023 - Calgary Region .....	15
Table 9: Total Property Tax Levy By Purposes in 2023 - Selected Canadian Cities .....	16
Table 10: Total Property Tax Levy By Purposes in 2023 - Calgary Region.....	16

## E. Property and Business Tax Per Person

Figure 13: Total Property Tax Levy Per Person in 2023 - Selected Canadian Cities .....	17
Figure 14: Total Property Tax Levy Per Person in 2023 - Calgary Region.....	17
Figure 15: Total Property and Business Tax Levy Per Person in 2023 - Selected Canadian Cities.....	18
Figure 16: Total Property and Business Tax Levy Per Person in 2023 - Calgary Region .....	18
Table 11: Total Property and Business Tax Levy Per Person in 2023 - Selected Canadian Cities .....	19
Table 12: Total Property and Business Tax Levy Per Person in 2023 - 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 2023 - Selected Canadian Cities.....	20
Figure 18: Residential Property Tax as Percent of Total Tax Levy in 2023 - Calgary Region .....	20

## G. Average Monthly Utility Charges

Figure 19: Average Monthly Utility Charges for a Representative Bungalow/Two-Storey House in 2023 - Selected Canadian Cities.....	21
Figure 20: Average Monthly Utility Charges for a Representative Bungalow/Two-Storey House in 2023 - Calgary Region .....	21
Table 13: Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2023 - Selected Canadian Cities.....	22
Table 14: Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2023 - 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 2023 - Selected Canadian Cities .....	23
Figure 22: Combined Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2023 - Calgary Region.....	23
Figure 23: Combined Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2023 - Selected Canadian Cities.....	24
Figure 24: Combined Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2023 - Calgary Region .....	24
Table 15: Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2023 - Selected Canadian Cities.....	25
Table 16: Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2023 - Calgary Region .....	25
Table 17: Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2023 - Selected Canadian Cities.....	26
Table 18: Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2023 - 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 2023 - Selected Canadian Cities .....	27
Figure 26: Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow House in 2023 - Calgary Region.....	27
Figure 27: Net Property Tax (after Grants) and Utility Charges for a Representative Two-Storey House in 2023 - Selected Canadian Cities .....	28
Figure 28: Net Property Tax (after Grants) and Utility Charges for a Representative Two-Storey House in 2023 - Calgary Region .....	28
Table 19: Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2023 - Selected Canadian Cities.....	29
Table 20: Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2023 - 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 2023 - Selected Canadian Cities .....	30
Figure 30: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2023 - Calgary Region.....	30
Table 21: Average Property Tax and Utility Charges for Single Detached Houses in 2023 - Selected Canadian Cities .....	31
Table 22: Average Property Tax and Utility Charges for Single Detached Houses in 2023 - Calgary Region.....	31

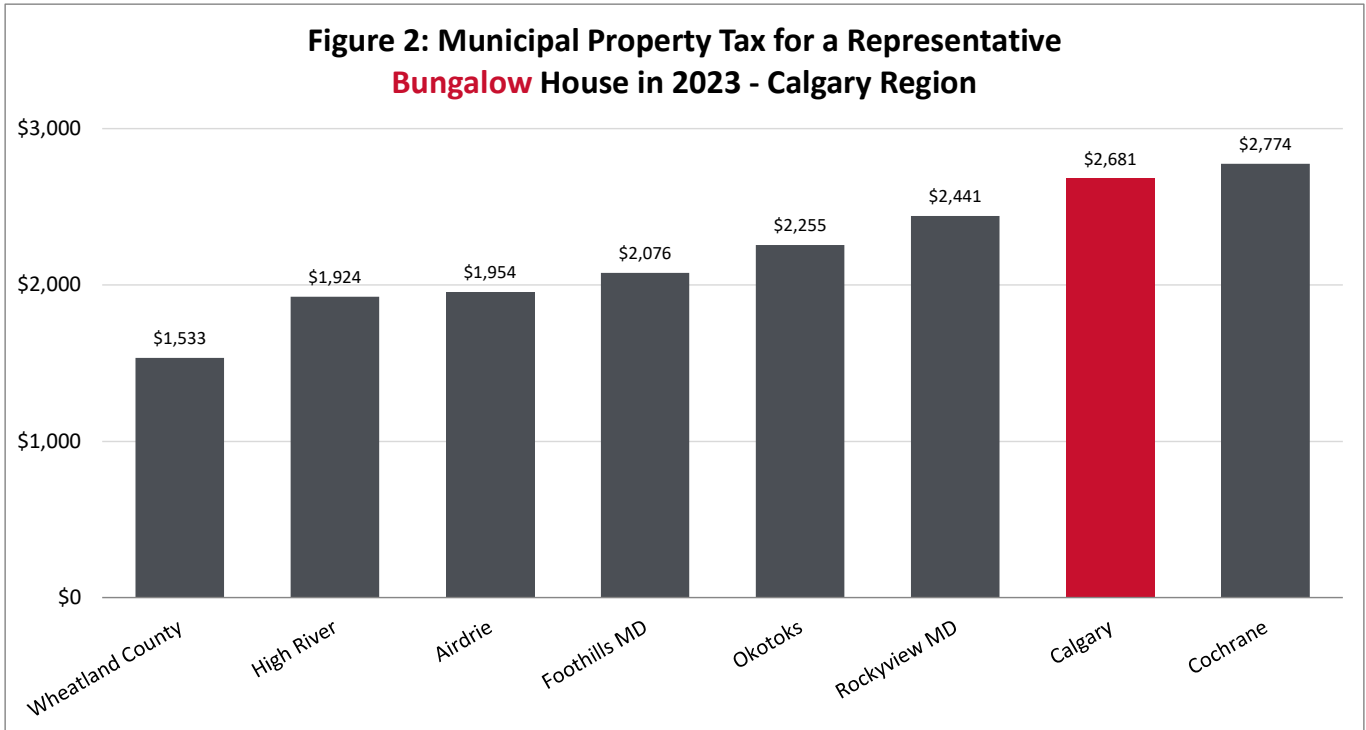
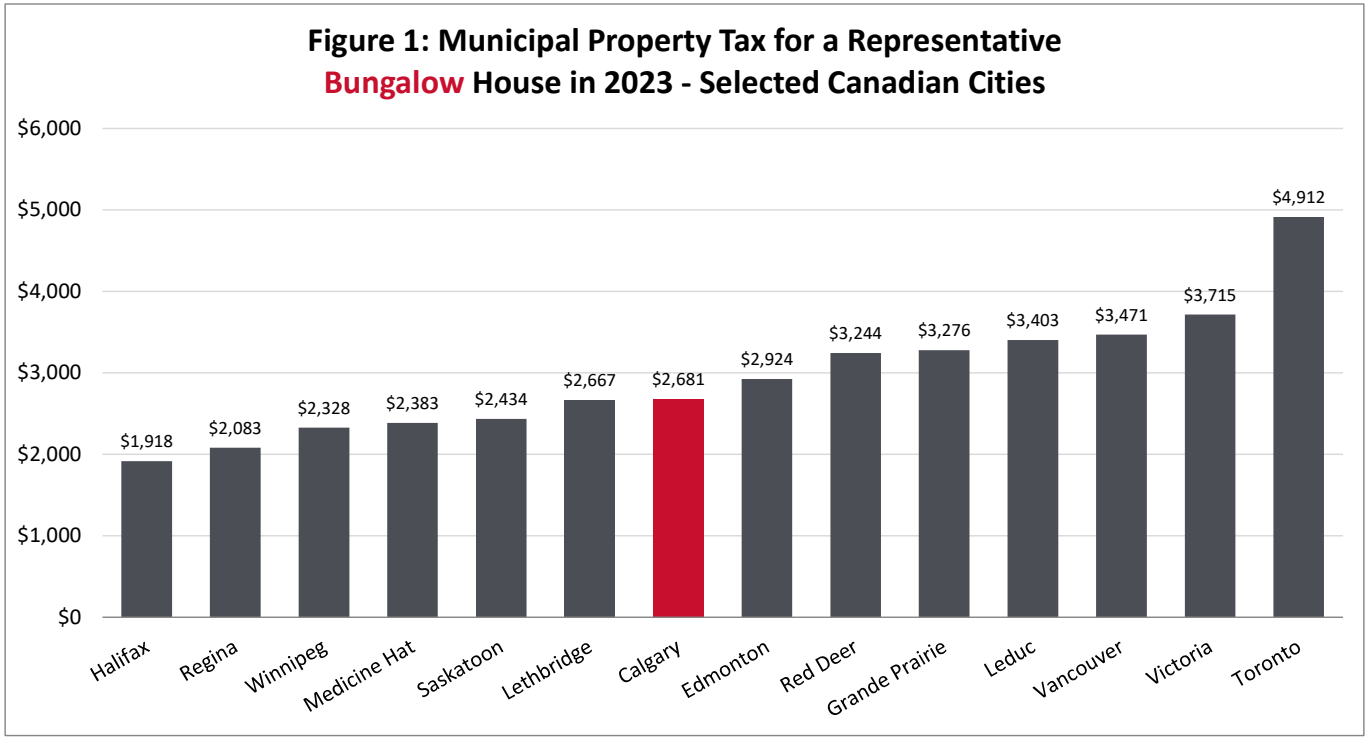
## K. Non-residential Taxes per \$1,000 of Assessed Value

Figure 31: Non-residential Taxes per \$1,000 of Assessed Value in 2023 - Selected Canadian Cities.....	32
Figure 32: Non-residential Taxes per \$1,000 of Assessed Value in 2023 - Calgary Region .....	32
Table 23: Non-residential Taxes per \$1,000 of Assessed Value in 2023 - Selected Canadian Cities .....	33
Table 24: Non-residential Taxes per \$1,000 of Assessed Value in 2023- Calgary Region.....	33

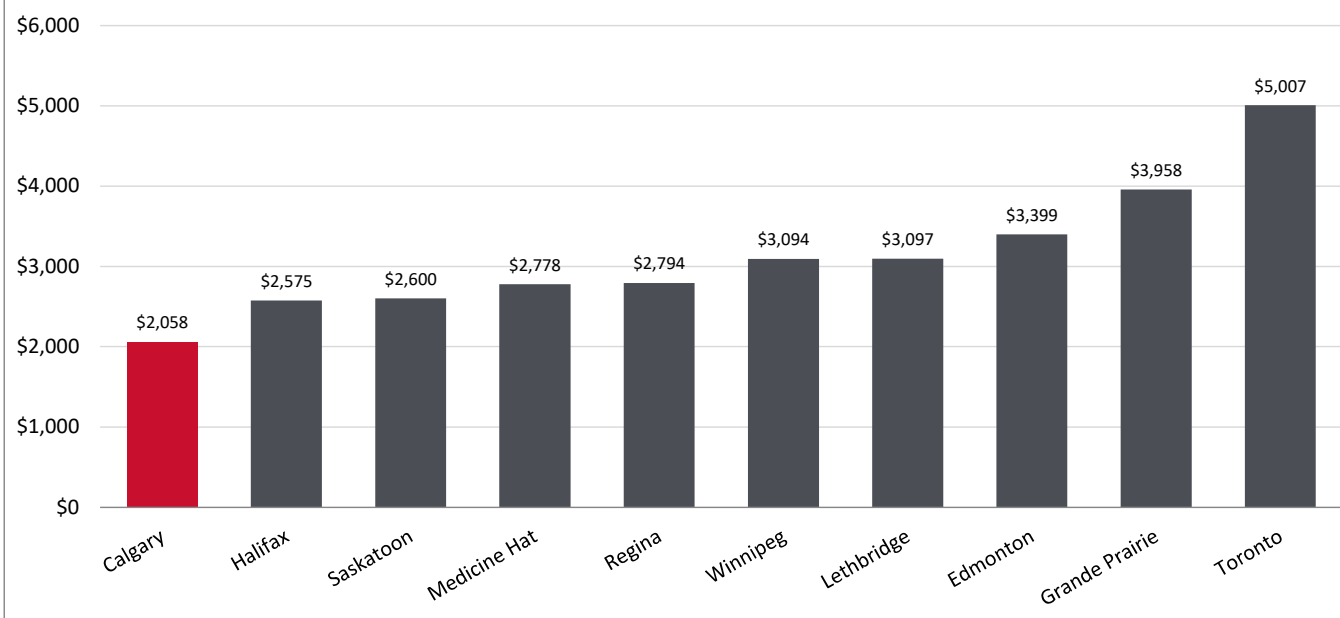
## L. Median Assessed Value and Municipal Tax Rate

Figure 33: Median Assessed Value - Single Family in 2024 - Selected Canadian Cities .....	34
Figure 34: Median Assessed Value - Single Family in 2024 - Calgary Region.....	34
Figure 35: Median Assessed Value - Condo in 2024 - Selected Canadian Cities .....	35
Figure 36: Median Assessed Value - Condo in 2024 - Calgary Region.....	35
Figure 37: Municipal Tax Rate - Single Family in 2024 - Selected Canadian Cities .....	36
Figure 38: Municipal Tax Rate - Single Family in 2024 - Calgary Region .....	36
Figure 39: Municipal Tax Rate - Condo in 2024 - Selected Canadian Cities .....	37
Figure 40: Municipal Tax Rate - Condo in 2024 - Calgary Region .....	37
Table 25: Median Assessed Value and Municipal Tax Rate in 2024 - Selected Canadian Cities.....	38
Table 26: Median Assessed Value and Municipal Tax Rate in 2024 - Calgary Region .....	38

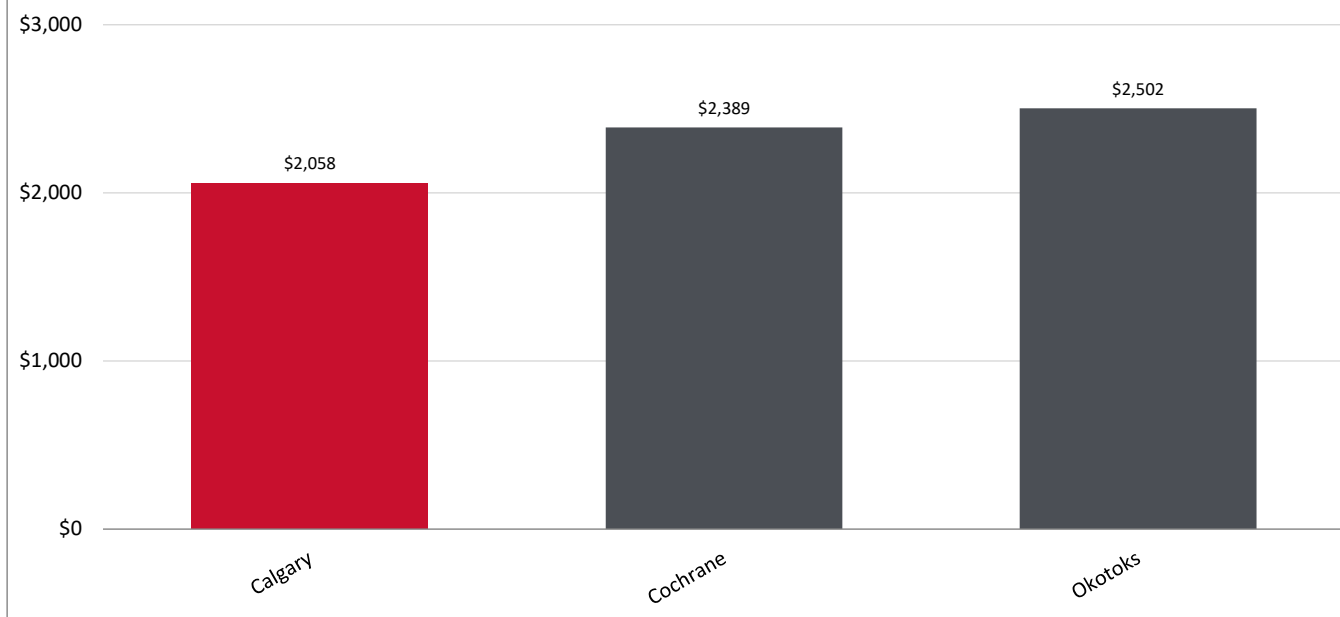
## A. Municipal Property Tax



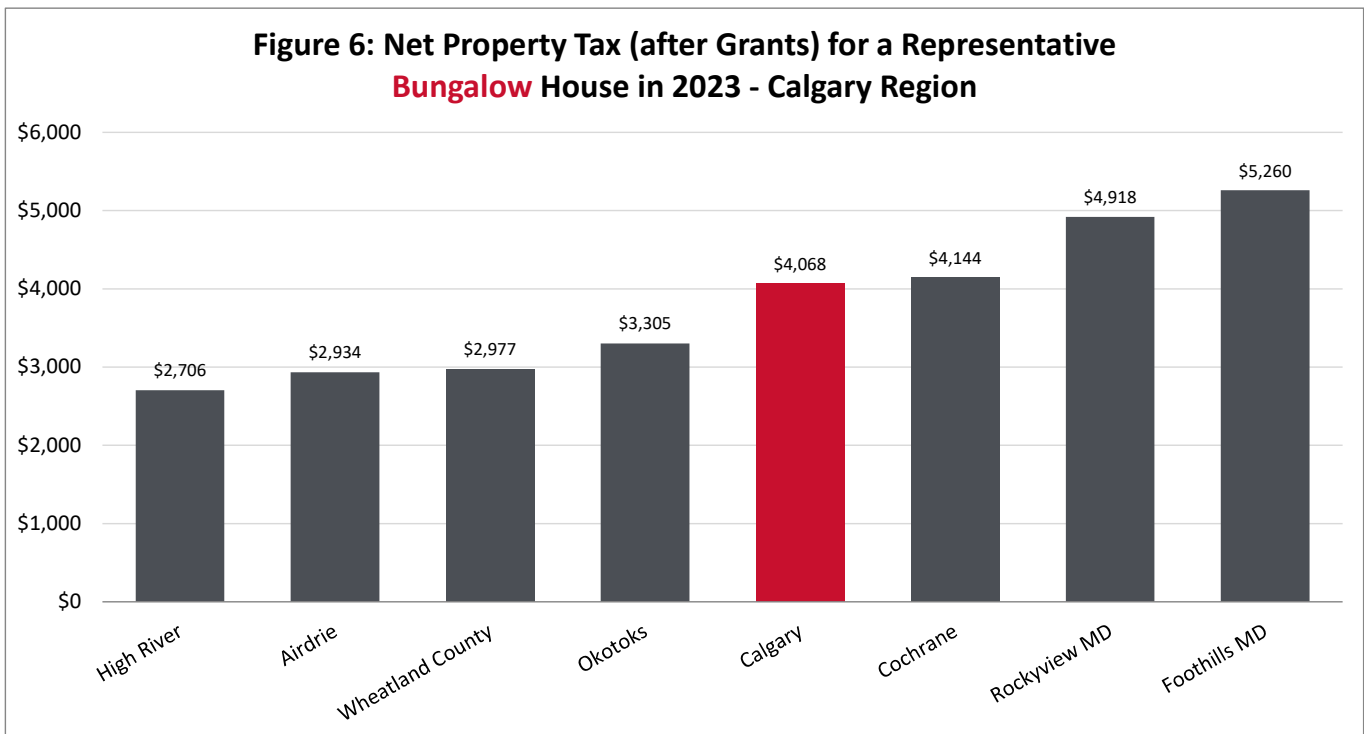
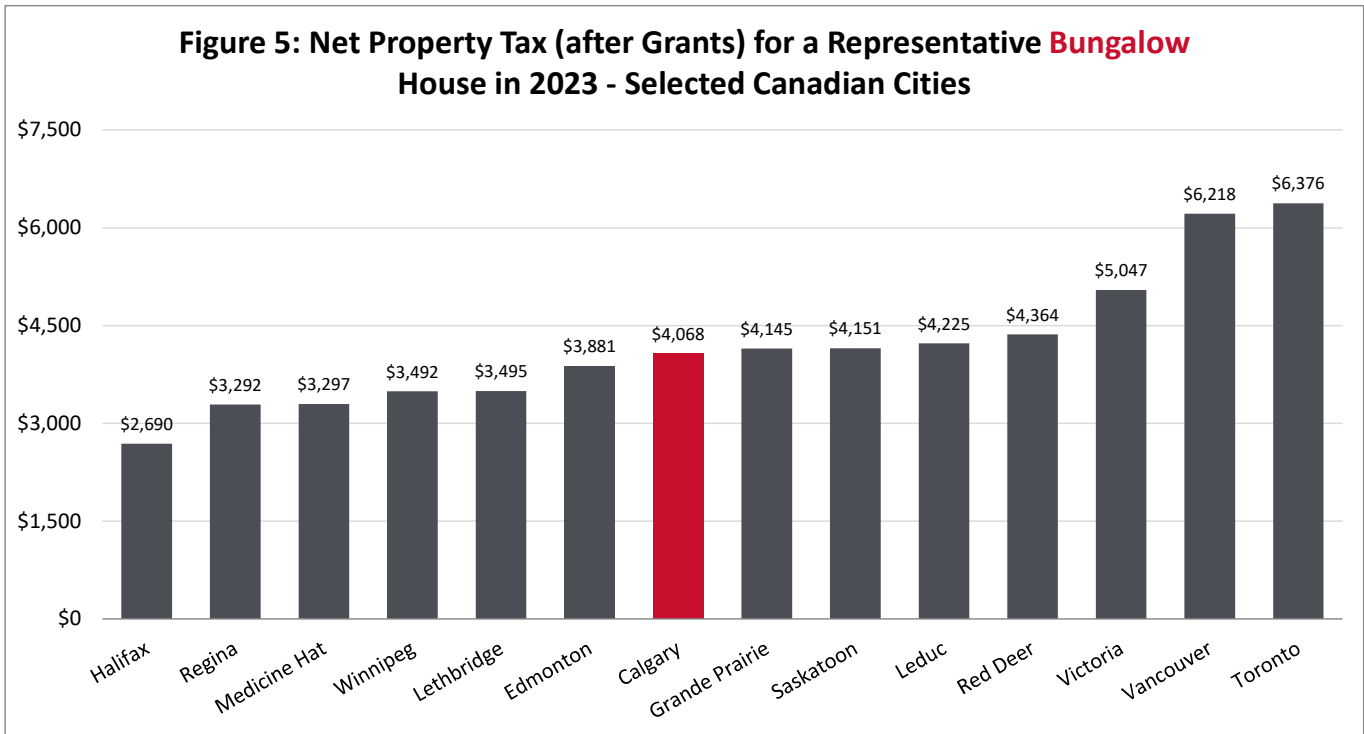
**Figure 3: Municipal Property Tax for a Representative Two-Storey House in 2023 - Selected Canadian Cities**



**Figure 4: Municipal Property Tax for a Representative Two-Storey House in 2023 - Calgary Region**

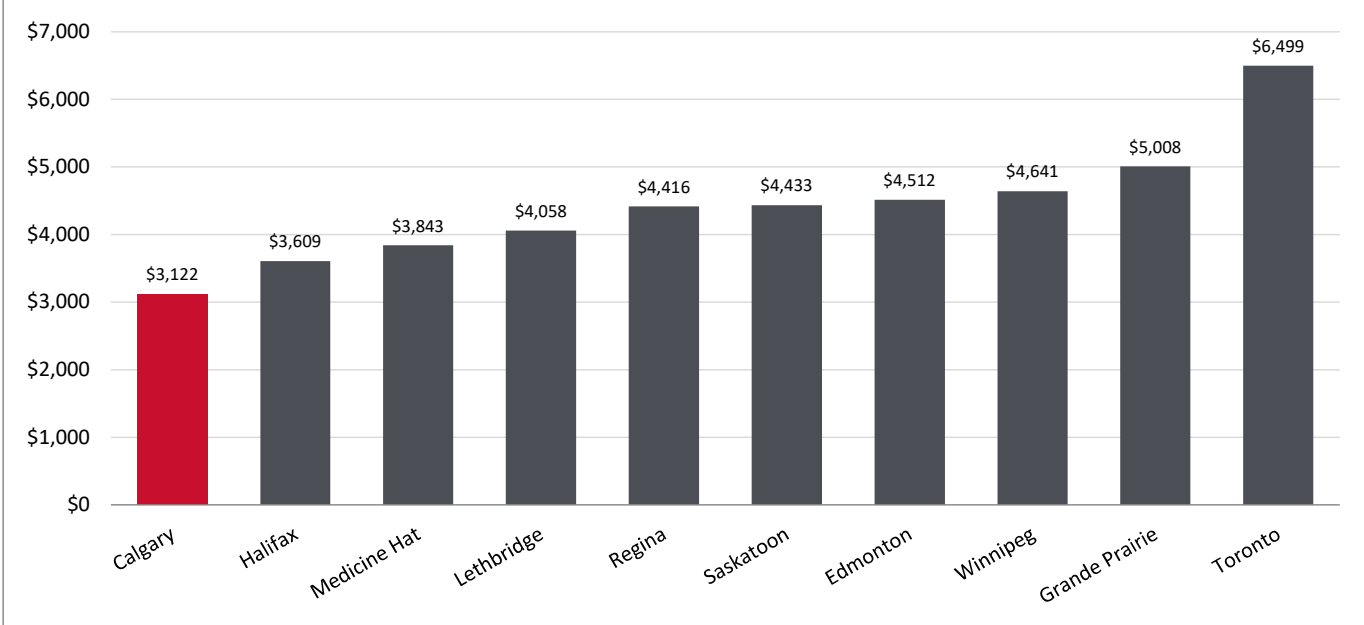


## B. Net Property Tax

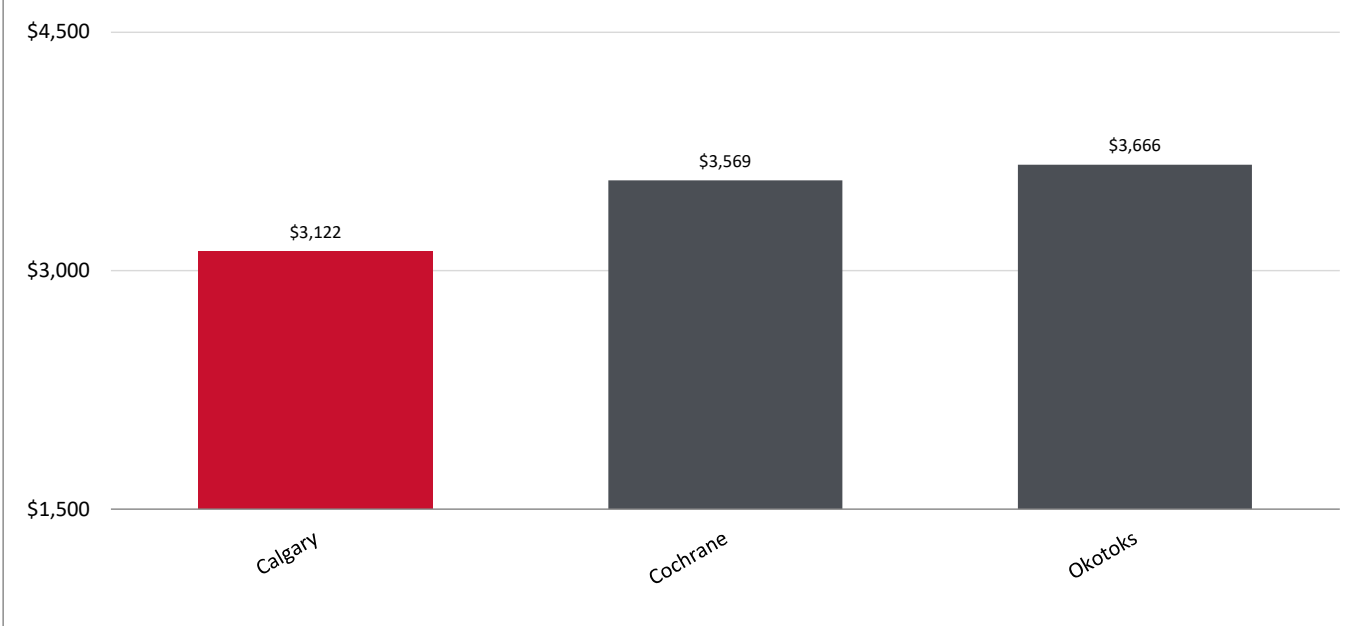




**Figure 7: Net Property Tax (after Grants) for a Representative Two-Storey House in 2023 - Selected Canadian Cities**



**Figure 8: Net Property Tax (after Grants) for a Representative Two-Storey House in 2023 - Calgary Region**



**Table 1**  
**Comparative Property Tax Levy on a Representative Bungalow House in 2023**  
**(Selected Canadian Cities)**  
**(dollars)**

City	Property Tax Levy			Net Property Tax Levy (After Grants)	Rank
	Municipal	School	Other		
Grande Prairie	3,276	851	18	4,145	8
Halifax	1,918	700	72	2,690	1
Leduc	3,403	810	12	4,225	10
Lethbridge	2,667	780	48	3,495	5
Medicine Hat	2,383	868	46	3,297	3
Red Deer	3,244	1,102	18	4,364	11
Regina	2,083	1,025	184	3,292	2
Saskatoon	2,434	1,462	255	4,151	9
Victoria *	3,715	1,332	0	5,047	12
Winnipeg	2,328	1,164 †	0	3,492	4
Vancouver *	3,471	2,102	645	6,218	13
Edmonton	2,924	929	28	3,881	6
Calgary	2,681	1,387	0	4,068	7
Toronto	4,912	1,464	0	6,376	14
<b>Average</b>	<b>2,960</b>	<b>1,141</b>	<b>132</b>	<b>4,196</b>	<b>-</b>

\* 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 2023**  
**(Calgary Region)**  
**(dollars)**

Calgary Region	Property Tax Levy			Net Property Tax Levy (After Grants)	Rank
	Municipal	School	Other		
Airdrie	1,954	956	24	2,934	2
Cochrane	2,774	1,343	27	4,144	6
Foothills MD	2,076	1,922	1,262	5,260	8
High River	1,924	742	40	2,706	1
Okotoks	2,255	1,004	46	3,305	4
Wheatland County	1,533	1,298	145	2,977	3
Rocky View County	2,441	2,407	70	4,918	7
Calgary	2,681	1,387	0	4,068	5
<b>Average</b>	<b>2,205</b>	<b>1,382</b>	<b>202</b>	<b>3,789</b>	<b>-</b>

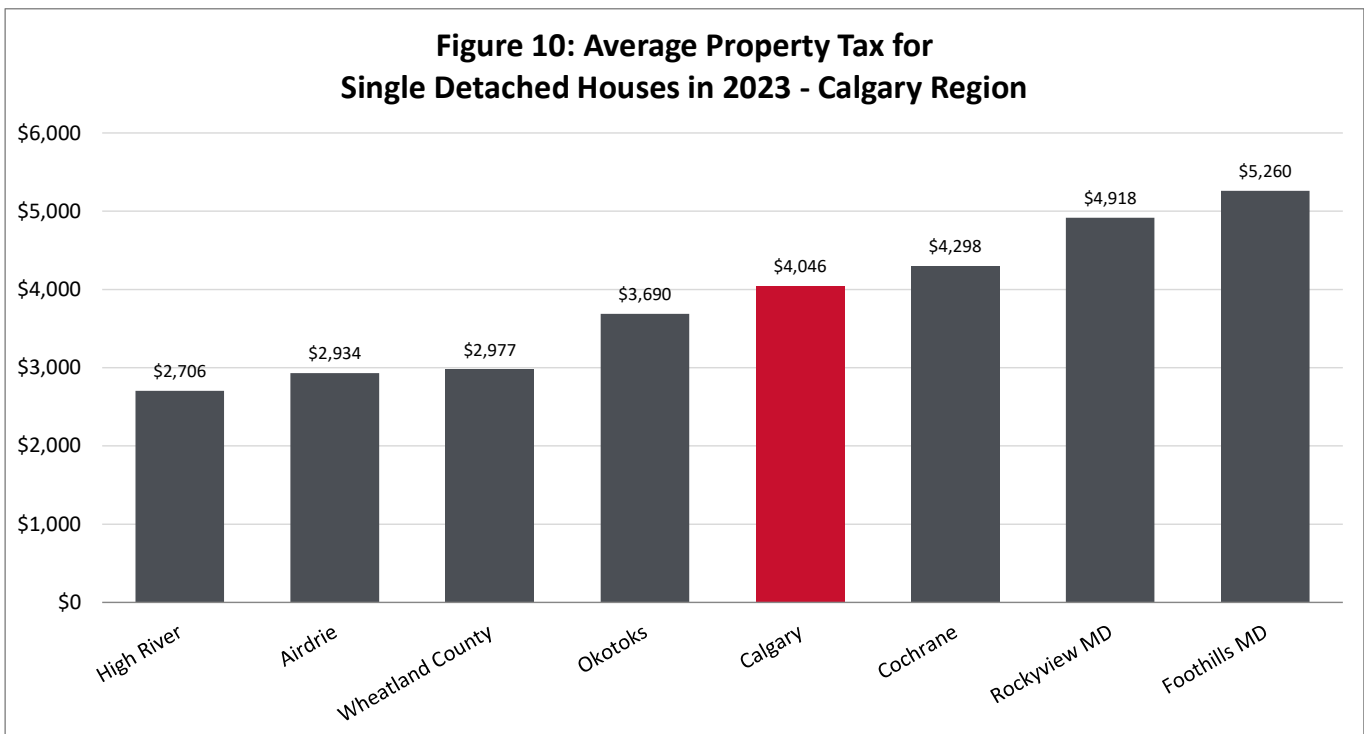
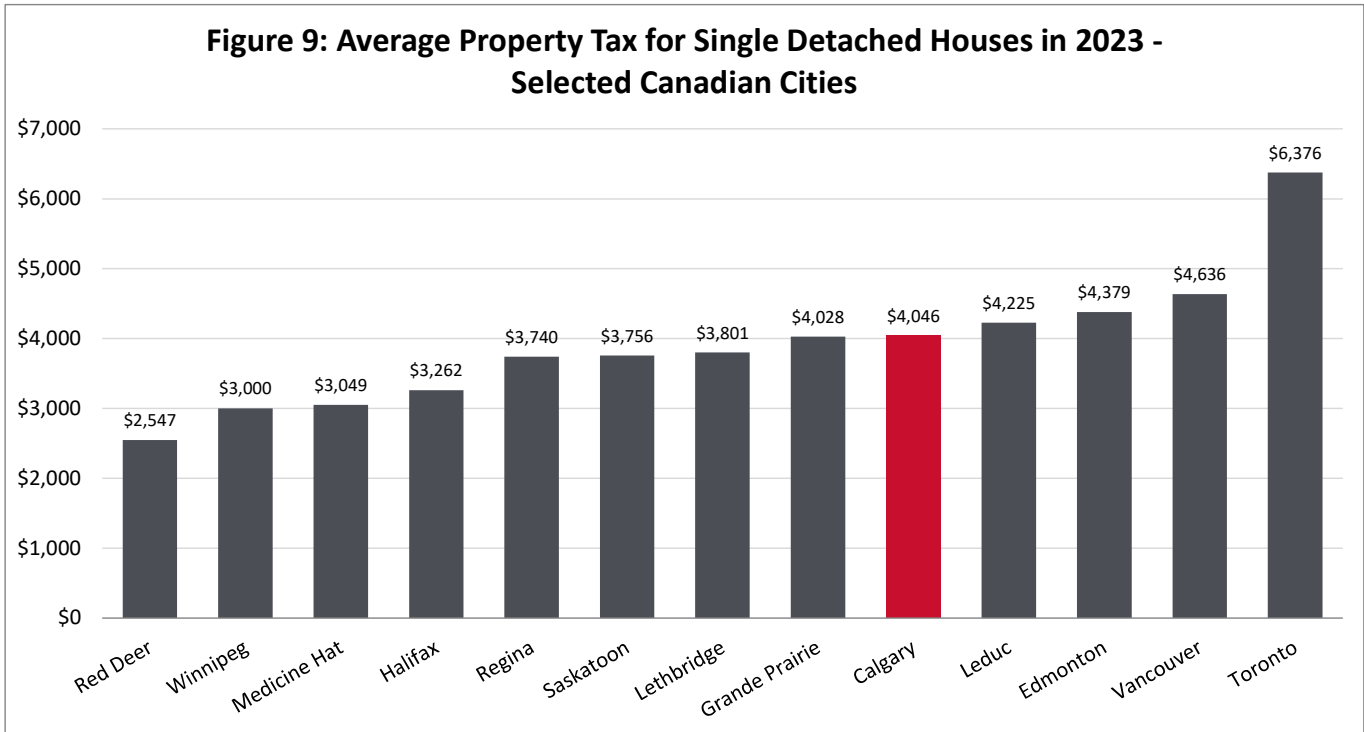
**Table 3**  
**Comparative Property Tax Levy on a Representative Two-Storey House in 2023**  
**(Selected Canadian Cities)**  
**(dollars)**

City	Property Tax Levy			Net Property Tax Levy (After Grants)	Rank
	Municipal	School	Other		
Grande Prairie	3,958	1,028	22	5,008	9
Halifax	2,575	938	96	3,609	2
Leduc	N/A	N/A	N/A	N/A	N/A
Lethbridge	3,097	905	56	4,058	4
Medicine Hat	2,778	1,012	53	3,843	3
Red Deer	N/A	N/A	N/A	N/A	N/A
Regina	2,794	1,376	247	4,416	5
Saskatoon	2,600	1,561	272	4,433	6
Victoria	N/A	N/A	N/A	N/A	N/A
Winnipeg	3,094	1,547	0	4,641	8
Vancouver	N/A	N/A	N/A	N/A	N/A
Edmonton	3,399	1,080	32	4,512	7
Calgary	2,058	1,064	0	3,122	1
Toronto	5,007	1,492	0	6,499	10
<b>Average</b>	<b>3,140</b>	<b>1,233</b>	<b>120</b>	<b>4,414</b>	<b>-</b>

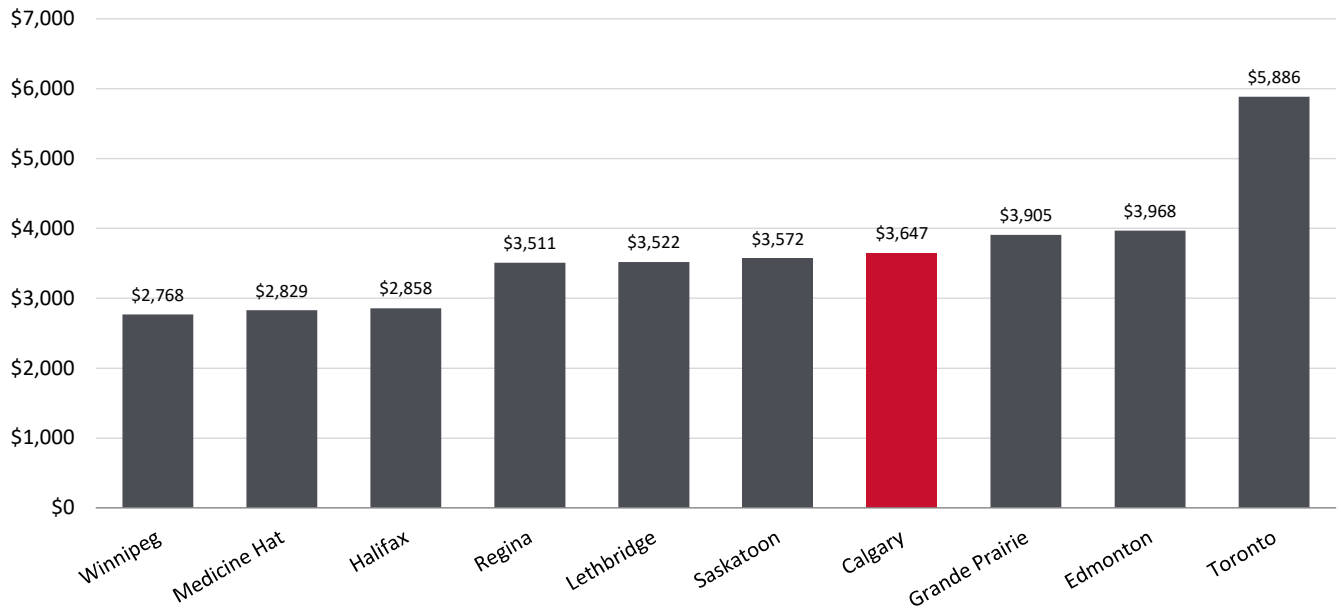
**Table 4**  
**Comparative Property Tax Levy on a Representative Two-Storey House in 2023**  
**(Calgary Region)**  
**(dollars)**

Calgary Region	Property Tax Levy			Net Property Tax Levy (After Grants)	Rank
	Municipal	School	Other		
Airdrie	N/A	N/A	N/A	N/A	N/A
Cochrane	2,389	1,157	23	3,569	2
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	2,502	1,113	51	3,666	3
Wheatland County	N/A	N/A	N/A	N/A	N/A
Rocky View County	N/A	N/A	N/A	N/A	N/A
Calgary	2,058	1,064	N/A	3,122	1
<b>Average</b>	<b>2,316</b>	<b>1,111</b>	<b>37</b>	<b>3,452</b>	<b>-</b>

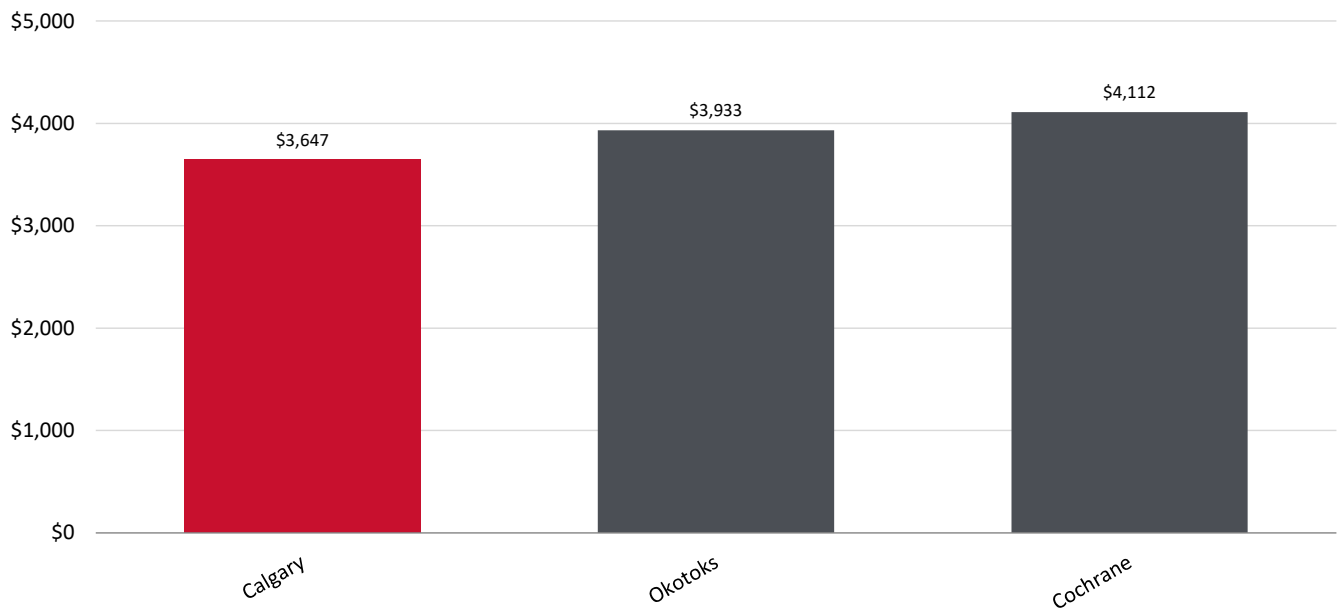
## C. Total Property Tax (Average and Median)



**Figure 11: Median Property Tax for Single Detached Houses in 2023 - Selected Canadian Cities**



**Figure 12: Median Property Tax for Single Detached Houses in 2023 - Calgary Region**



**Table 5**  
**Average Property Tax and Median Property Tax for Single Detached Houses in 2023**  
**(Selected Canadian Cities)**  
**(dollars)**

City	Average Tax		Median Tax	
	Tax Levy	Rank	Tax Levy	Rank
Grande Prairie	4,028	8	3,905	8
Halifax	3,262	4	2,858	3
Leduc	4,225	10	N/A	N/A
Lethbridge	3,801	7	3,522	5
Medicine Hat	3,049	3	2,829	2
Red Deer	2,547	1	N/A	N/A
Regina	3,740	5	3,511	4
Saskatoon	3,756	6	3,572	6
Victoria	N/A	N/A	N/A	N/A
Winnipeg	3,000	2	2,768	1
Vancouver	4,636	12	N/A	N/A
Edmonton	4,379	11	3,968	9
Calgary	4,046	9	3,647	7
Toronto	6,376	13	5,886	10
<b>Average</b>	<b>3,911</b>	<b>-</b>	<b>3,646</b>	<b>-</b>

**Table 6**  
**Average Property Tax and Median Property Tax for Single Detached Houses in 2023**  
**(Calgary Region)**  
**(dollars)**

Calgary Region	Average Tax		Median Tax	
	Tax Levy	Rank	Tax Levy	Rank
Airdrie	2,934	2	N/A	N/A
Cochrane	4,298	6	4,112	3
Foothills MD	5,260	8	N/A	N/A
High River	2,706	1	N/A	N/A
Okotoks	3,690	4	3,933	2
Wheatland County	2,977	3	N/A	N/A
Rocky View County	4,918	7	N/A	N/A
Calgary	4,046	5	3,647	1
<b>Average</b>	<b>3,854</b>	<b>-</b>	<b>3,897</b>	<b>-</b>

## D. Total Property and Business Tax

**Table 7**

**Total Property and Business Tax Levy in 2023**

**(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	87,688	67,883				
Halifax	559,997	301,282	861,279	0	861,279	65.0	13
Leduc	46,628	28,534	75,162	0	75,162	62.0	8
Lethbridge	135,845	76,800	212,645	0	212,645	63.9	9
Medicine Hat	71,903	39,022	110,924	0	110,924	64.8	12
Red Deer	117,555	74,940	192,495	0	192,495	61.1	7
Regina	302,839	167,477	470,316	0	470,316	64.4	10
Saskatoon	336,484	160,692	497,175	0	497,175	67.7	14
Victoria	136,568	119,692	256,260	0	256,260	53.3	2
Winnipeg	966,501	470,757	1,437,258	59,548	1,496,806	64.6	11
Vancouver	1,142,711	864,733	2,007,444	0	2,007,444	56.9	5
Edmonton	1,231,973	1,008,334	2,240,306	0	2,240,306	55.0	3
Calgary	1,701,623	1,252,872	2,954,495	0	2,954,495	57.6	6
Toronto	3,876,902	3,463,805	7,340,707	0	7,340,707	52.8	1
<b>Average</b>	<b>765,373</b>	<b>578,344</b>	<b>1,343,717</b>	<b>59,548</b>	<b>1,347,970</b>	<b>60.4</b>	<b>-</b>

**Table 8**

**Total Property and Business Tax Levy in 2023**

**(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	81,652	26,088				
Cochrane	44,317	7,706	52,023	0	52,023	85.2	8
Foothills MD	40,277	13,171	53,448	0	53,448	75.4	4
High River	16,977	3,981	20,957	0	20,957	81.0	6
Okotoks	40,038	9,249	49,287	0	49,287	81.2	7
Wheatland County	10,658	28,826	39,483	0	39,483	27.0	1
Rocky View County	73,835	60,652	134,487	0	134,487	54.9	2
Calgary	1,701,623	1,252,872	2,954,495	0	2,954,495	57.6	3
<b>Average</b>	<b>251,172</b>	<b>175,318</b>	<b>426,490</b>	<b>0</b>	<b>426,490</b>	<b>67.3</b>	<b>-</b>

**Table 9**  
**Total Property Tax Levy By Purposes in 2023**  
**(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	69,473	18,170	387	88,030	56,000	11,883	176	68,059
Halifax	386,895	173,103	0	559,997	267,289	32,523	1,469	301,281
Leduc	35,487	11,142	165	46,794	21,135	7,400	5	28,539
Lethbridge	105,809	30,011	1,841	137,661	65,433	11,347	448	77,228
Medicine Hat	52,849	19,033	1,003	72,885	32,437	6,585	246	39,268
Red Deer	87,519	29,569	480	117,568	60,725	14,054	163	74,942
Regina	191,241	94,139	16,869	302,249	101,214	57,016	9,247	167,477
Saskatoon	197,238	118,429	20,660	336,327	94,397	56,407	9,888	160,692
Victoria	103,410	33,158	0	136,568	92,762	26,930	3,118	122,809
Winnipeg	499,565	465,348*	0	964,914	202,723	268,034	0	470,757
Vancouver	610,266	419,190	113,255	1,142,711	463,525	315,280	85,927	864,733
Edmonton	920,054	311,290	161,410	1,392,753	866,100	142,233	0	1,008,334
Calgary	1,222,426	579,197	0	1,801,623	1,049,093	203,779	0	1,252,872
Toronto	2,986,614	890,281	0	3,876,895	2,213,950	1,249,855	0	3,463,805
<b>Average</b>	<b>533,489</b>	<b>228,004</b>	<b>35,119</b>	<b>784,070</b>	<b>399,056</b>	<b>171,666</b>	<b>11,069</b>	<b>578,628</b>

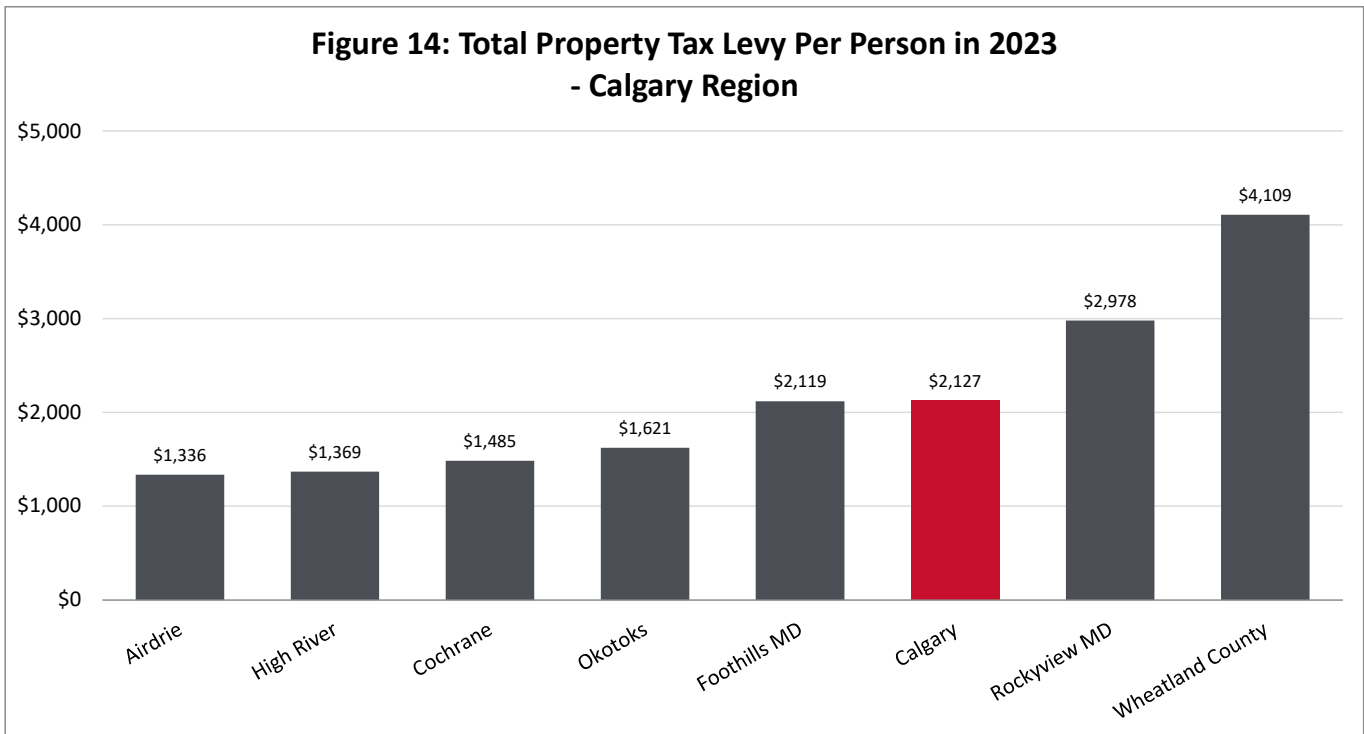
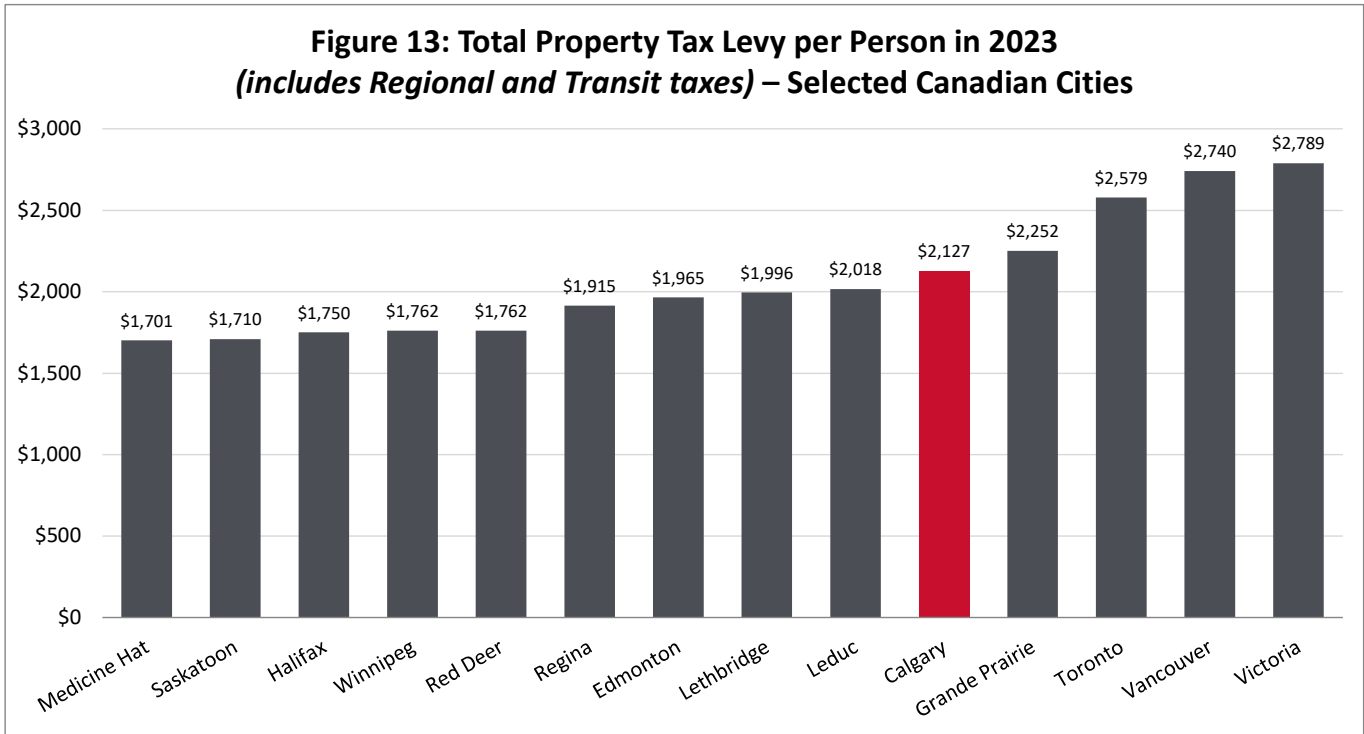
\* DOES NOT include: 1) The Province of Manitoba Education Property Tax Credit and Advance (up to \$437.50 for a residential property); 2) The Province of Manitoba Property Tax Rebate, which equates to 37.5% of the total education property tax (net of the \$437.50 Property Tax Credit and Advance) for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

**Table 10**  
**Total Property Tax Levy By Purposes in 2023**  
**(Calgary Region)**  
**(Thousands of dollars) Not including Farm taxes**

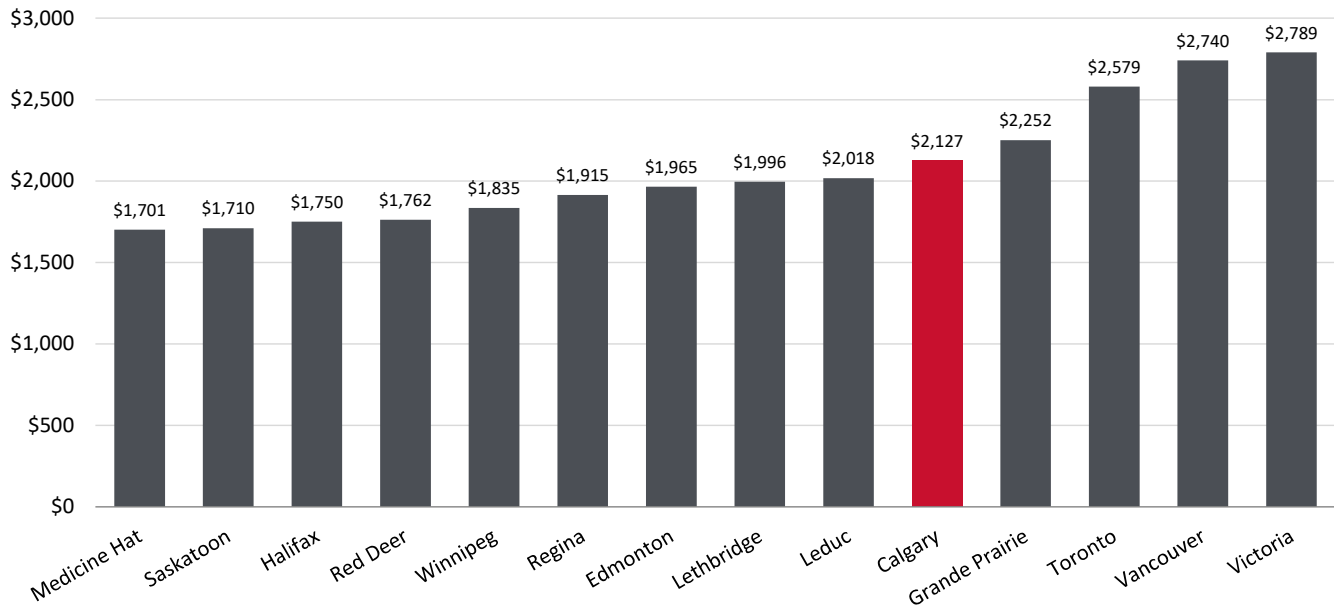
Calgary Region	Residential Property				Non-residential Property			
	Municipal	School	Other	Total	Municipal	School	Other	Total
Airdrie	56,159	27,480	682	84,321	18,917	7,170	0	26,088
Cochrane	29,830	14,487	0	44,317	5,276	2,430	0	7,706
Foothills MD	20,184	16,893	10,353	47,430	7,951	3,571	1,917	13,439
High River	12,249	4,724	209	17,183	2,730	1,250	45	4,025
Okotoks	27,708	12,330	648	40,686	6,543	2,706	0	9,249
Wheatland County	4,355	3,687	0	8,041	15,934	6,295	6,597	28,826
Rocky View County	36,753	36,252	1,060	74,064	41,968	18,684	148	60,800
Calgary	1,222,426	579,197	0	1,801,623	1,049,093	203,779	0	1,252,872
<b>Average</b>	<b>176,208</b>	<b>86,881</b>	<b>2,590</b>	<b>264,708</b>	<b>143,551</b>	<b>30,736</b>	<b>2,177</b>	<b>175,376</b>



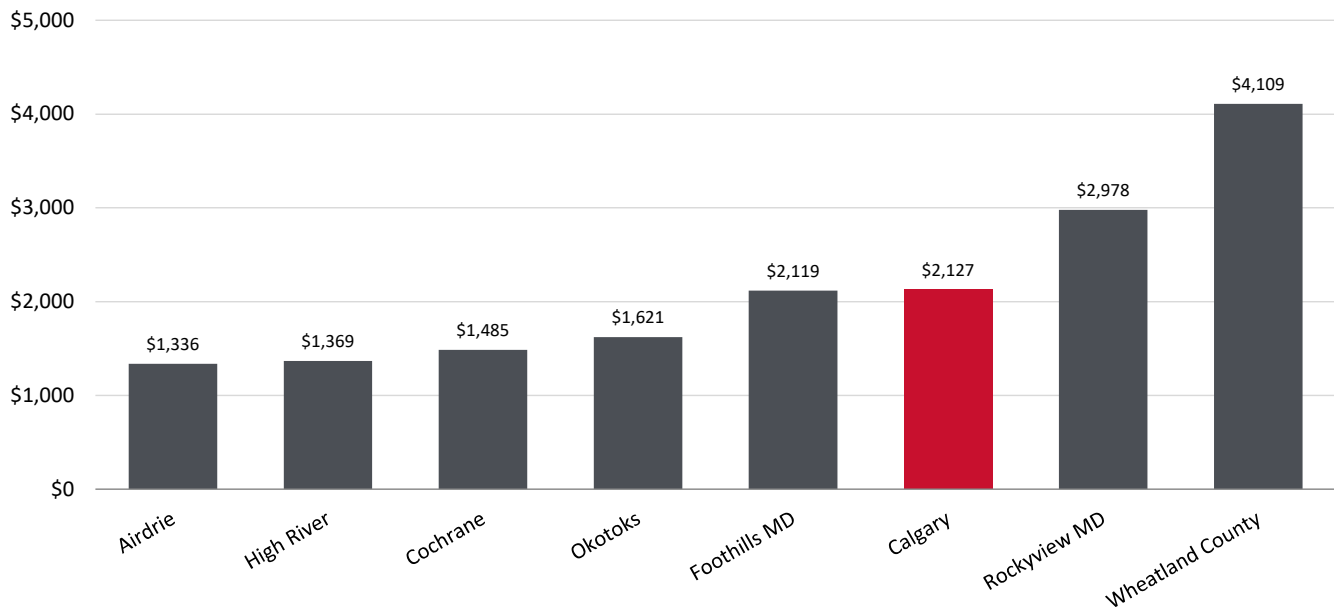
## E. Property and Business Tax Per Person



**Figure 15: Total Property and Business Tax Levy Per Person in 2023  
(includes Regional and Transit taxes) - Selected Canadian Cities**



**Figure 16: Total Property and Business Tax Levy Per Person in 2023  
- Calgary Region**



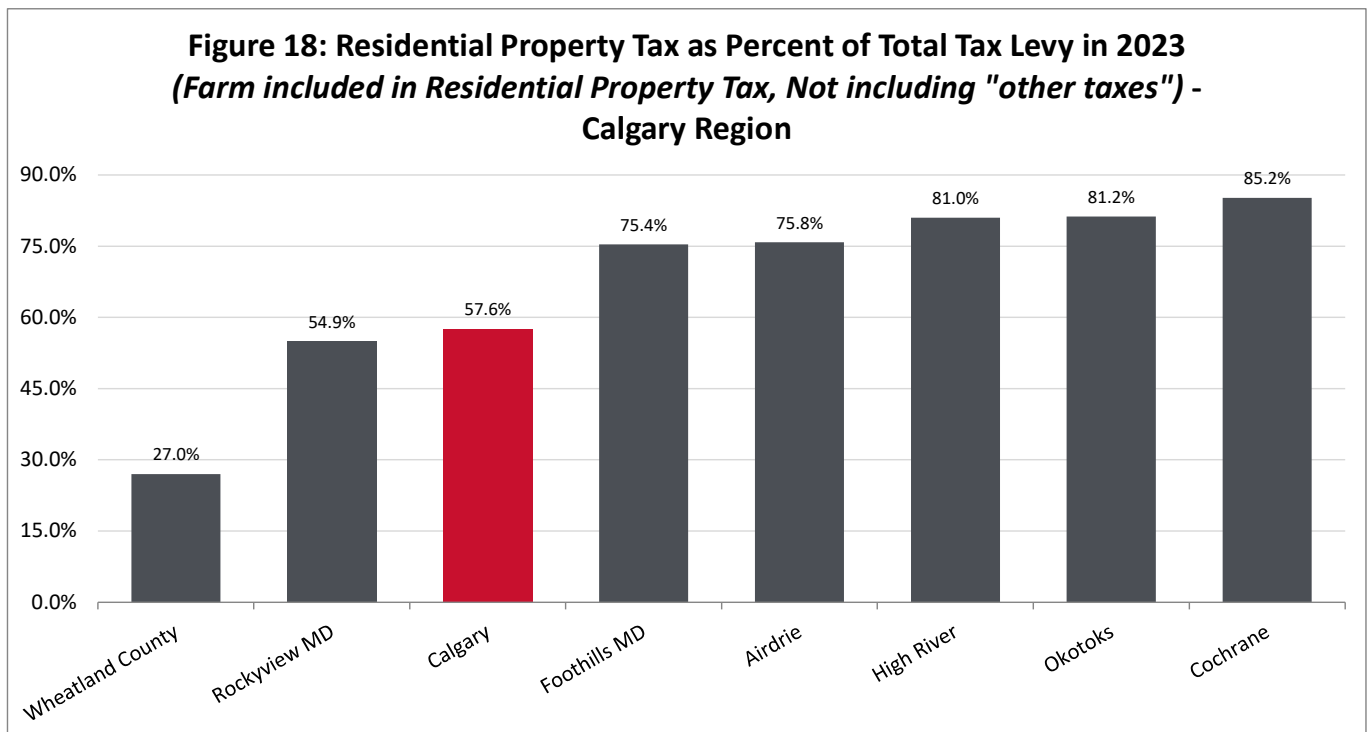
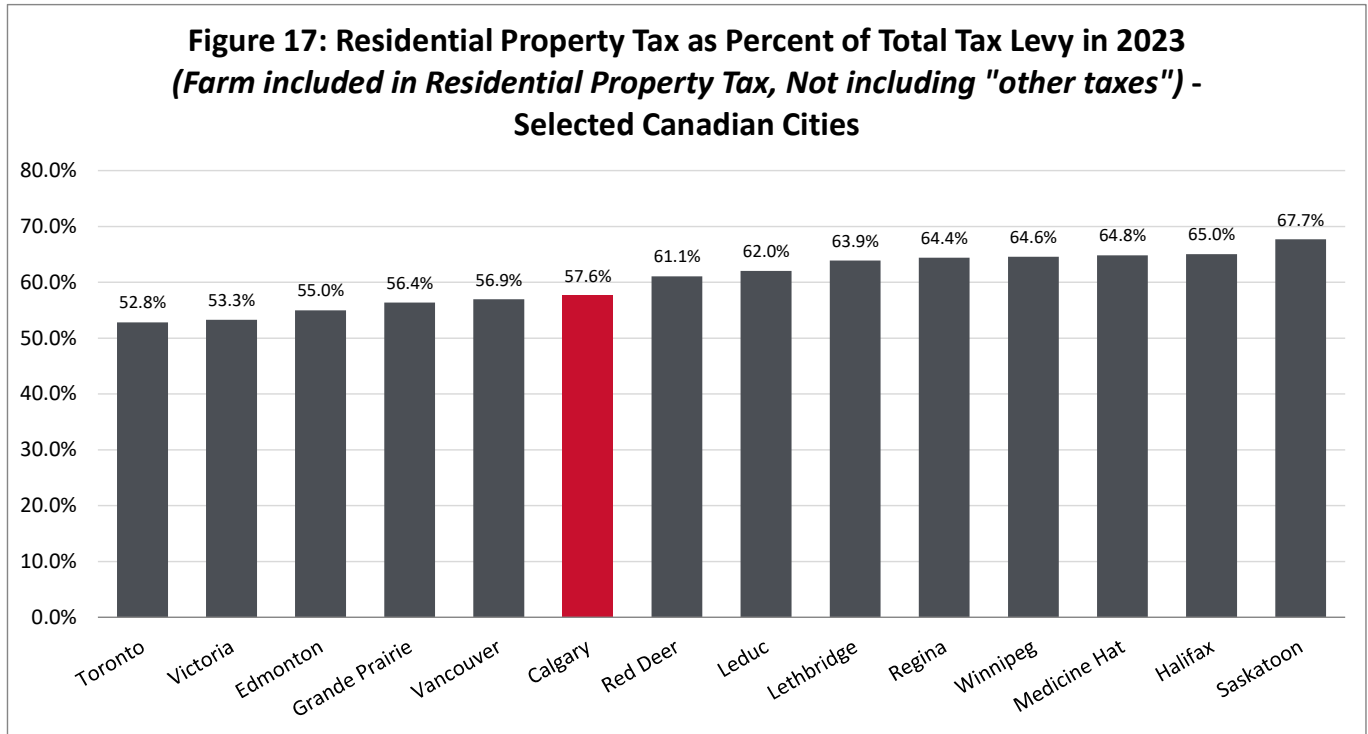
**Table 11**  
**Total Property and Business Tax Levy Per Person in 2023**  
**(Selected Canadian Cities)**  
*(includes Regional and Transit taxes)*

City	Population	Total Tax Levy			Total Tax Levy Per Person			
		Property	Business	Total Levy	Property	Rank	Total Levy	Rank
		<i>(thousands of dollars)</i>			<i>(dollars)</i>		<i>(dollars)</i>	
Grande Prairie	69,088	155,571	0	155,571	2,252	11	2,252	11
Halifax	492,199	861,279	0	861,279	1,750	3	1,750	3
Leduc	37,253	75,162	0	75,162	2,018	9	2,018	9
Lethbridge	106,550	212,645	0	212,645	1,996	8	1,996	8
Medicine Hat	65,203	110,924	0	110,924	1,701	1	1,701	1
Red Deer	109,234	192,495	0	192,495	1,762	5	1,762	4
Regina	245,640	470,316	0	470,316	1,915	6	1,915	6
Saskatoon	290,750	497,175	0	497,175	1,710	2	1,710	2
Victoria	91,867	256,260	0	256,260	2,789	14	2,789	14
Winnipeg	815,599	1,437,258	59,548	1,496,806	1,762	4	1,835	5
Vancouver	732,581	2,007,444	0	2,007,444	2,740	13	2,740	13
Edmonton	1,140,300	2,240,306	0	2,240,306	1,965	7	1,965	7
Calgary	1,389,200	2,954,495	0	2,954,495	2,127	10	2,127	10
Toronto	2,846,331	7,340,707	0	7,340,707	2,579	12	2,579	12
<b>Average</b>	<b>602,271</b>	<b>1,343,717</b>	<b>59,548</b>	<b>1,347,970</b>	<b>2,076</b>	<b>-</b>	<b>2,081</b>	<b>-</b>

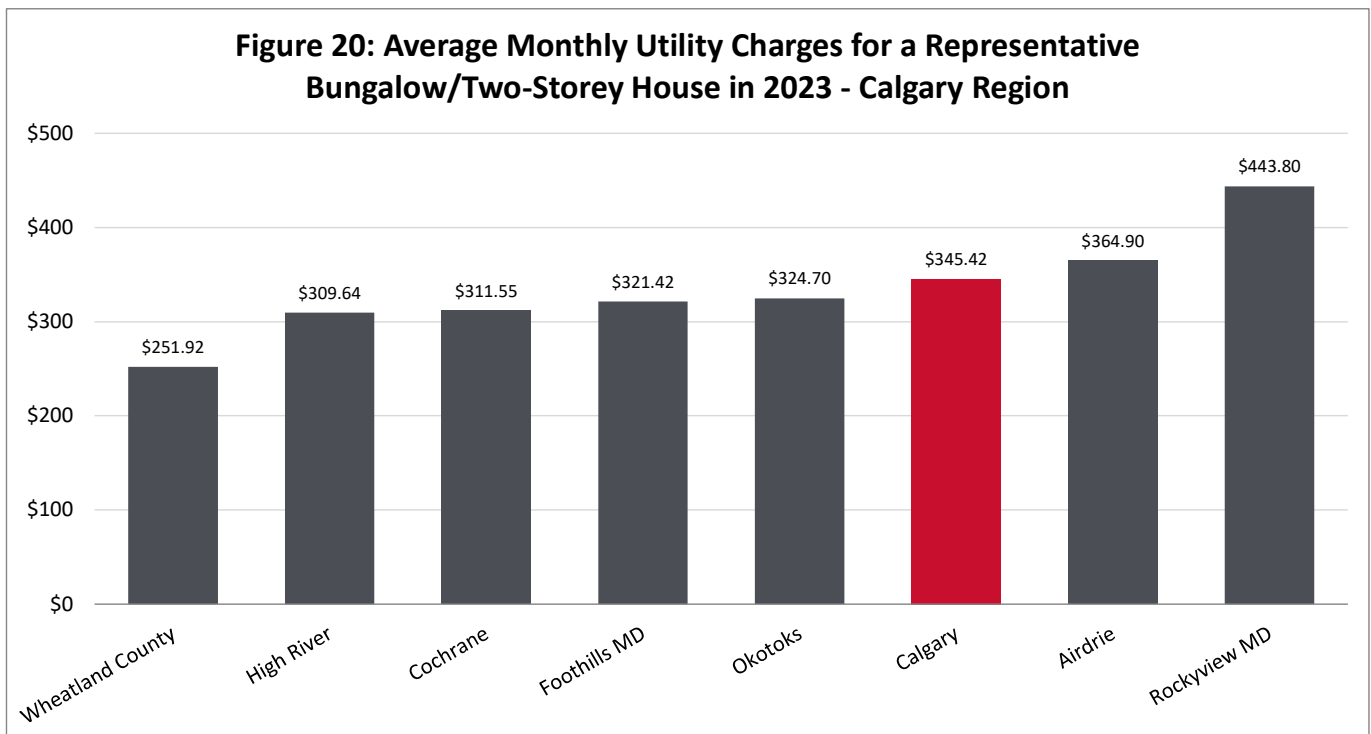
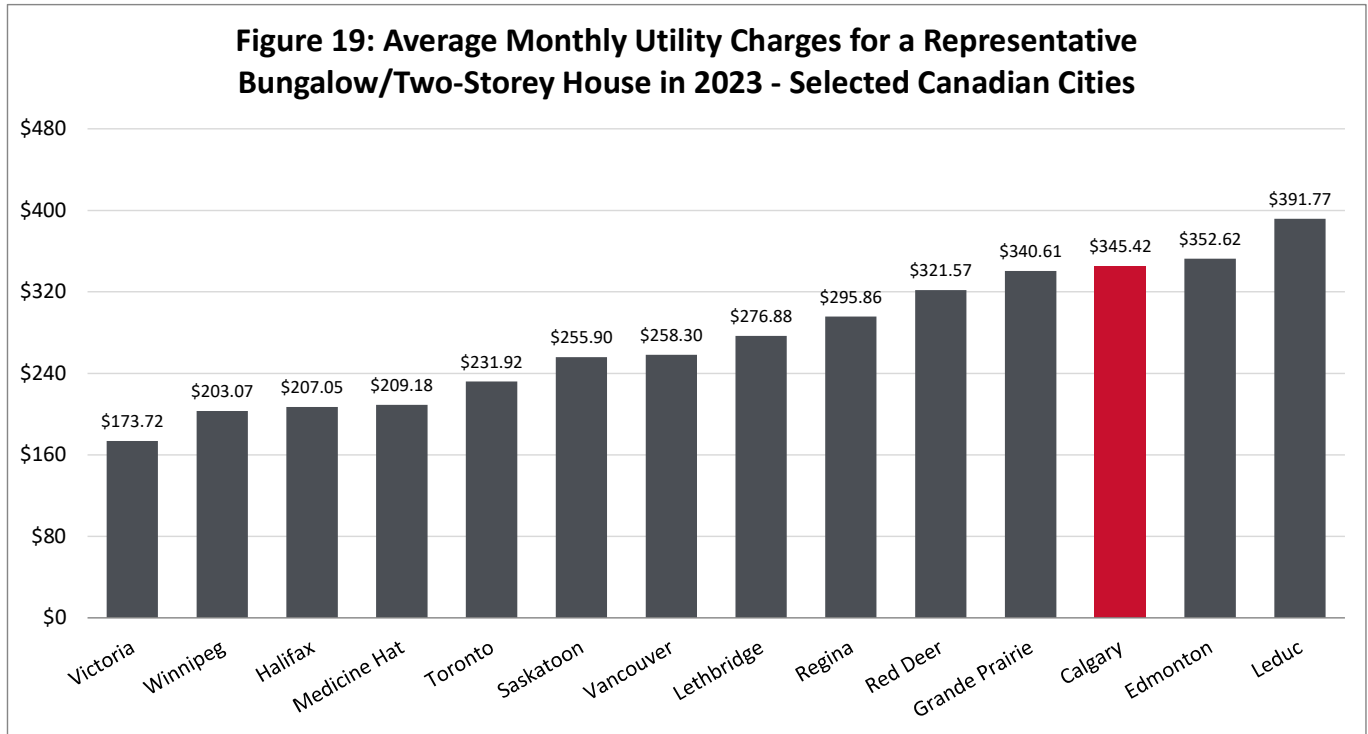
**Table 12**  
**Total Property and Business Tax Levy Per Person in 2023**  
**(Calgary Region)**

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	80,649	107,740	0	107,740	1,336	1	1,336	1
Cochrane	35,024	52,023	0	52,023	1,485	3	1,485	3
Foothills MD	24,603	52,126	0	52,126	2,119	5	2,119	5
High River	15,308	20,957	0	20,957	1,369	2	1,369	2
Okotoks	30,405	49,287	0	49,287	1,621	4	1,621	4
Wheatland County	9,608	39,483	0	39,483	4,109	8	4,109	8
Rocky View County	45,160	134,487	0	134,487	2,978	7	2,978	7
Calgary	1,389,200	2,954,495	0	2,954,495	2,127	6	2,127	6
<b>Average</b>	<b>203,745</b>	<b>426,325</b>	<b>0</b>	<b>426,325</b>	<b>2,143</b>	<b>-</b>	<b>2,143</b>	<b>-</b>

## 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 2023  
(Selected Canadian Cities)  
(dollars)**

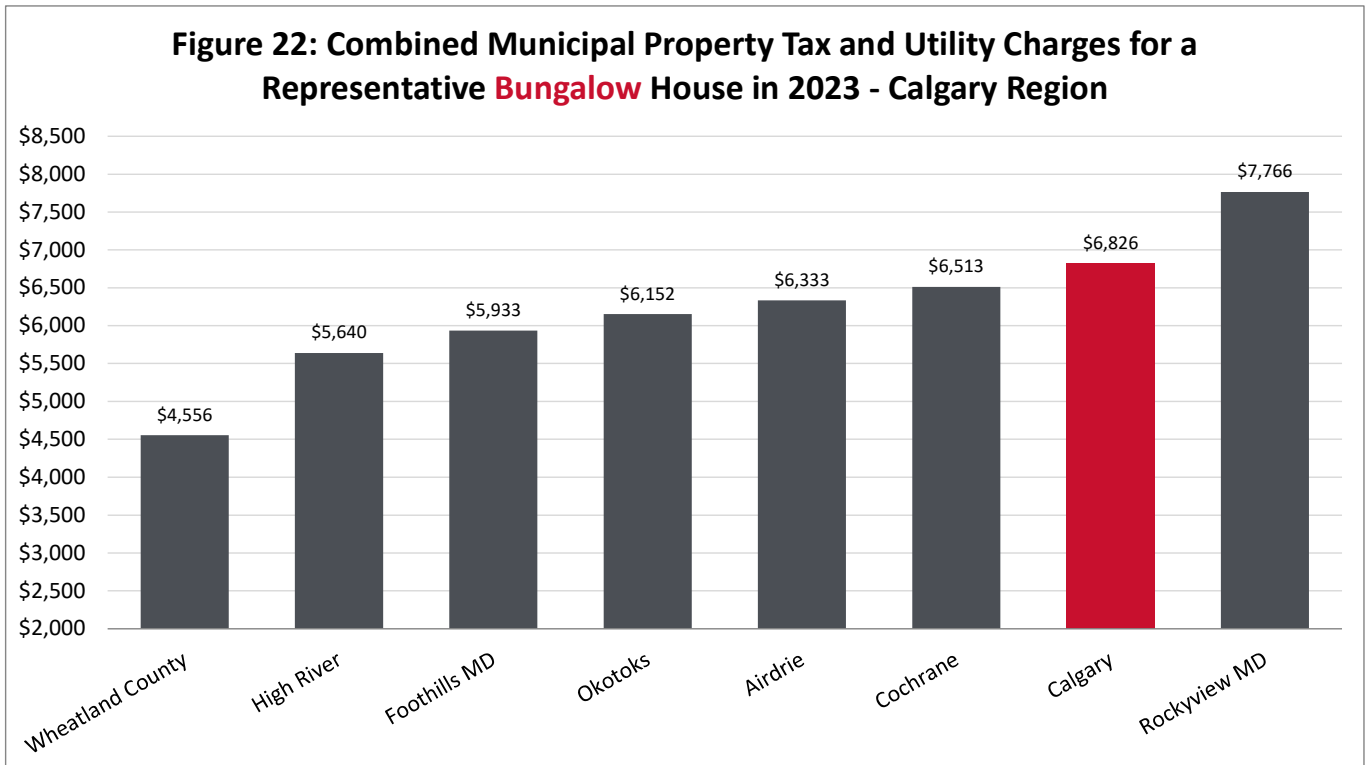
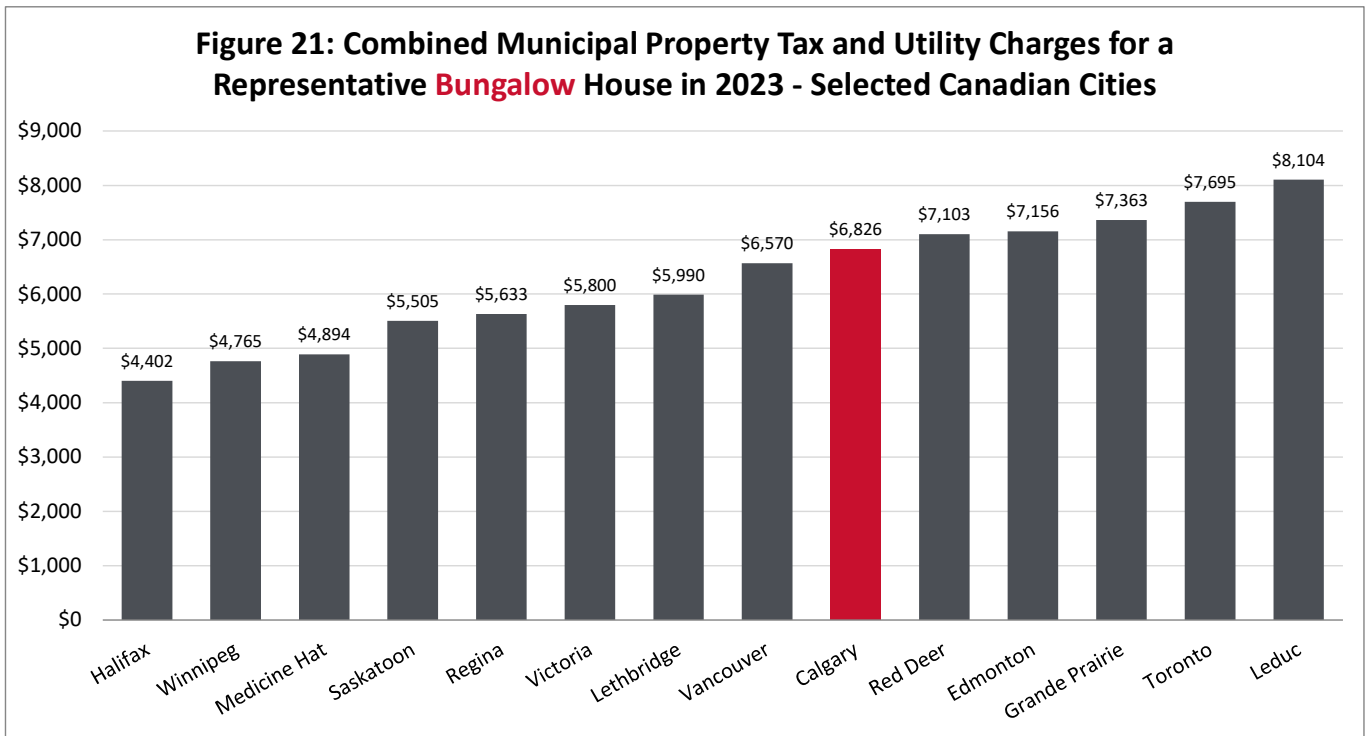
City	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Grande Prairie	192.78	51.59	55.02	20.03	0.00	21.19	340.61	11
Halifax	119.08	34.43	53.53	0.00	0.00	0.00	207.05	3
Leduc	201.82	94.27	61.96	28.72	5.00	0.00	391.77	14
Lethbridge	183.00	36.00	27.00	16.70	0.00	14.18	276.88	8
Medicine Hat	104.70	19.86	54.14	28.00	0.00	2.48	209.18	4
Red Deer	198.06	49.16	50.60	13.75	0.00	10.00	321.57	10
Regina	137.37	72.69	57.90	7.50	20.10	0.30	295.86	9
Saskatoon	137.37	56.00	36.00	10.06	9.00	7.47	255.90	6
Victoria	64.52	32.68	44.25	20.27	12.00	0.00	173.72	1
Winnipeg	66.77	49.71	51.80	0.00	0.00	34.79	203.07	2
Vancouver	64.52	77.15	84.54	13.58	0.00	18.50	258.30	7
Edmonton	201.82	59.13	28.97	45.20	17.50	0.00	352.62	13
Calgary	208.13	41.21	55.45	6.99	15.63	18.01	345.42	12
Toronto	123.34	35.83	43.75	29.00	0.00	0.00	231.92	5
<b>Average</b>	<b>143.09</b>	<b>50.69</b>	<b>50.35</b>	<b>19.98</b>	<b>13.21</b>	<b>14.10</b>	<b>275.99</b>	-

**Table 14**

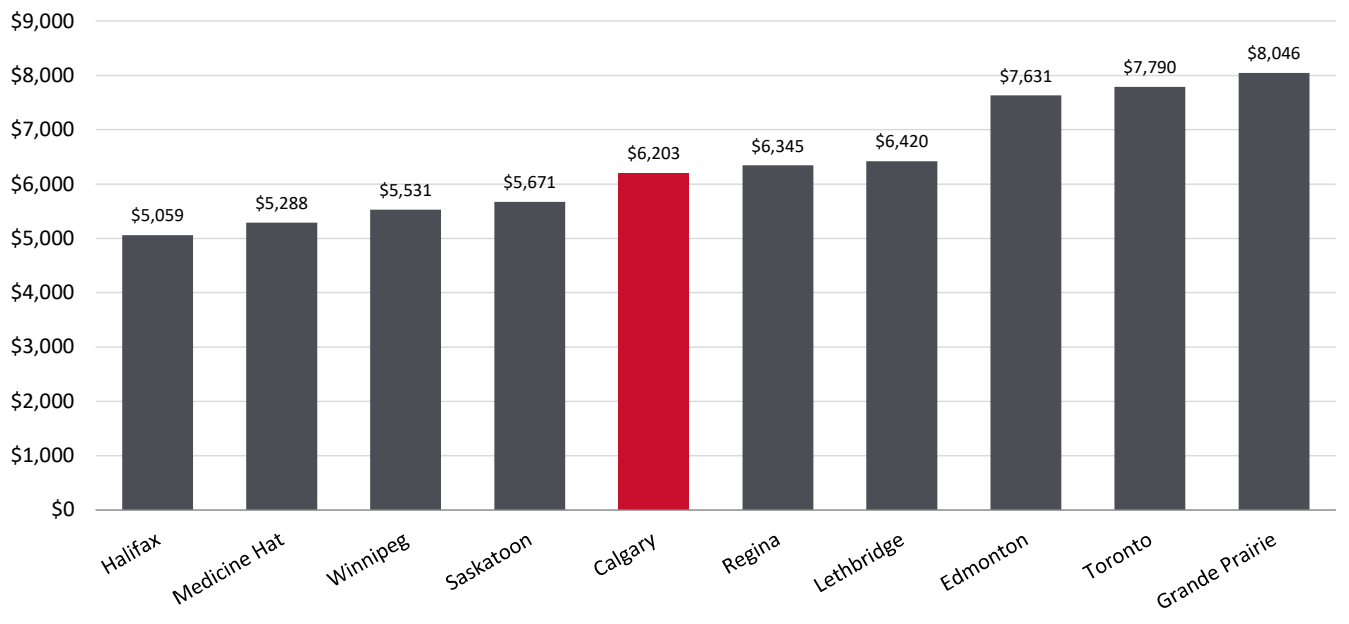
**Average Monthly Utility Charges for a Representative Bungalow / Two-Storey House in 2023  
(Calgary Region)  
(dollars)**

Calgary Region	Power	Water	Sewer	Garbage	Land Drainage	Other Fees	Total	Rank
Airdrie	198.06	51.00	84.97	24.79	0.00	6.08	364.90	7
Cochrane	196.55	35.00	42.00	27.00	6.00	5.00	311.55	3
Foothills MD	188.04	51.00	48.38	34.00	0.00	0.00	321.42	4
High River	198.06	47.80	46.80	11.46	2.64	2.89	309.64	2
Okotoks	198.06	42.58	50.65	25.08	8.33	0.00	324.70	5
Wheatland County	188.04	30.28	33.60	0.00	0.00	0.00	251.92	1
Rocky View County	188.04	86.81	132.65	16.09	0.00	20.21	443.80	8
Calgary	208.13	41.21	55.45	6.99	15.63	18.01	345.42	6
<b>Average</b>	<b>195.37</b>	<b>48.21</b>	<b>61.81</b>	<b>20.77</b>	<b>8.15</b>	<b>10.44</b>	<b>334.17</b>	-

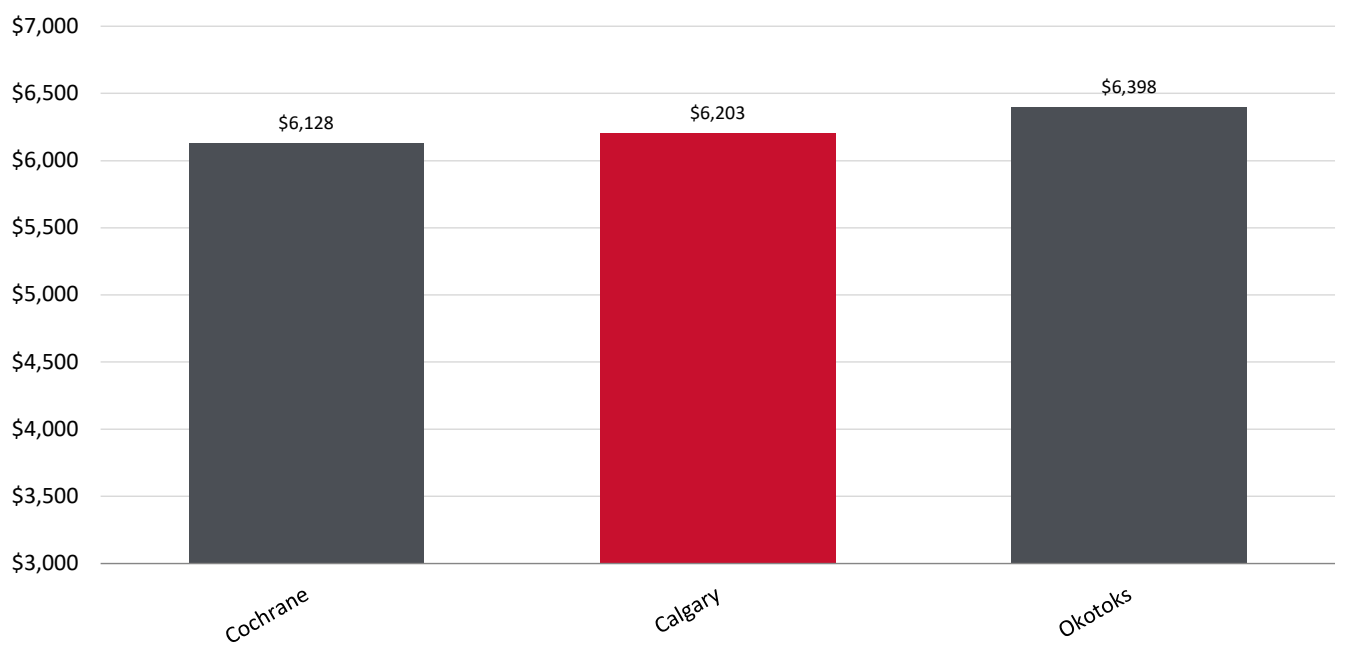
## H. Combined Municipal Property Tax and Utility Charges



**Figure 23: Combined Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2023 - Selected Canadian Cities**



**Figure 24: Combined Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2023 - Calgary Region**





**Table 15**  
**Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2023**  
**(Selected Canadian Cities)**  
**(dollars)**

City	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Grande Prairie	4,087.32	3,276	7,363.44	12	10
Halifax	2,484.54	1,918	4,402.27	1	1
Leduc	4,701.18	3,403	8,104.31	14	11
Lethbridge	3,322.60	2,667	5,989.88	7	6
Medicine Hat	2,510.16	2,383	4,893.58	3	4
Red Deer	3,858.84	3,244	7,102.53	10	9
Regina	3,550.32	2,083	5,633.03	5	2
Saskatoon	3,070.80	2,434	5,505.17	4	5
Victoria	2,084.62	3,715	5,799.52	6	13
Winnipeg	2,436.84	2,328	4,764.65	2	3
Vancouver	3,099.55	3,471	6,570.12	8	12
Edmonton	4,231.44	2,924	7,155.56	11	8
Calgary	4,145.03	2,681	6,826.48	9	7
Toronto	2,783.07	4,912	7,695.07	13	14
<b>Average</b>	<b>3,311.88</b>	<b>2,959.95</b>	<b>6,271.83</b>	-	-

**Table 16**  
**Municipal Property Tax and Utility Charges for a Representative Bungalow House in 2023**  
**(Calgary Region)**  
**(dollars)**

Calgary Region	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Airdrie	4,378.80	1,954	6,332.57	5	3
Cochrane	3,738.62	2,774	6,512.97	6	8
Foothills MD	3,857.03	2,076	5,933.37	3	4
High River	3,715.70	1,924	5,639.58	2	2
Okotoks	3,896.36	2,255	6,151.66	4	5
Wheatland County	3,023.09	1,533	4,556.48	1	1
Rocky View County	5,325.65	2,441	7,766.22	8	6
Calgary	4,145.03	2,681	6,826.48	7	7
<b>Average</b>	<b>4,010.04</b>	<b>2,205</b>	<b>6,214.92</b>	-	-

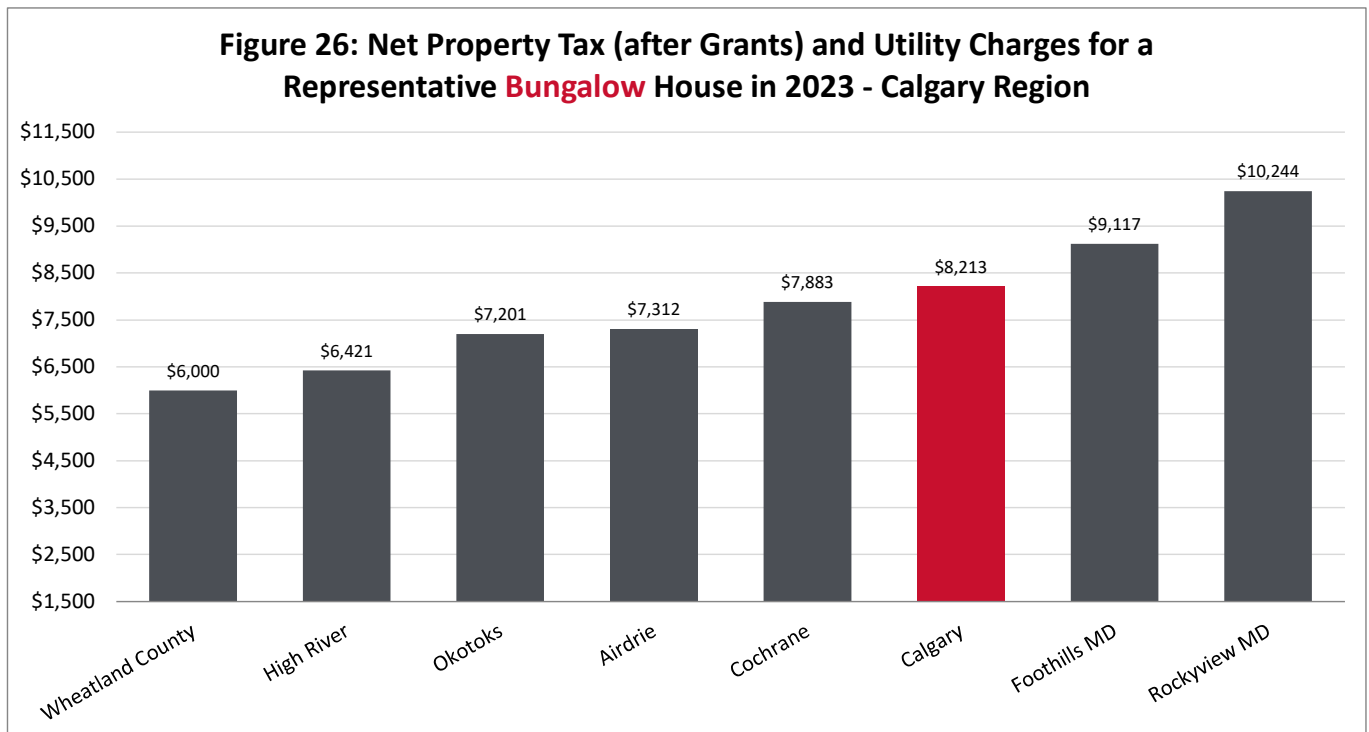
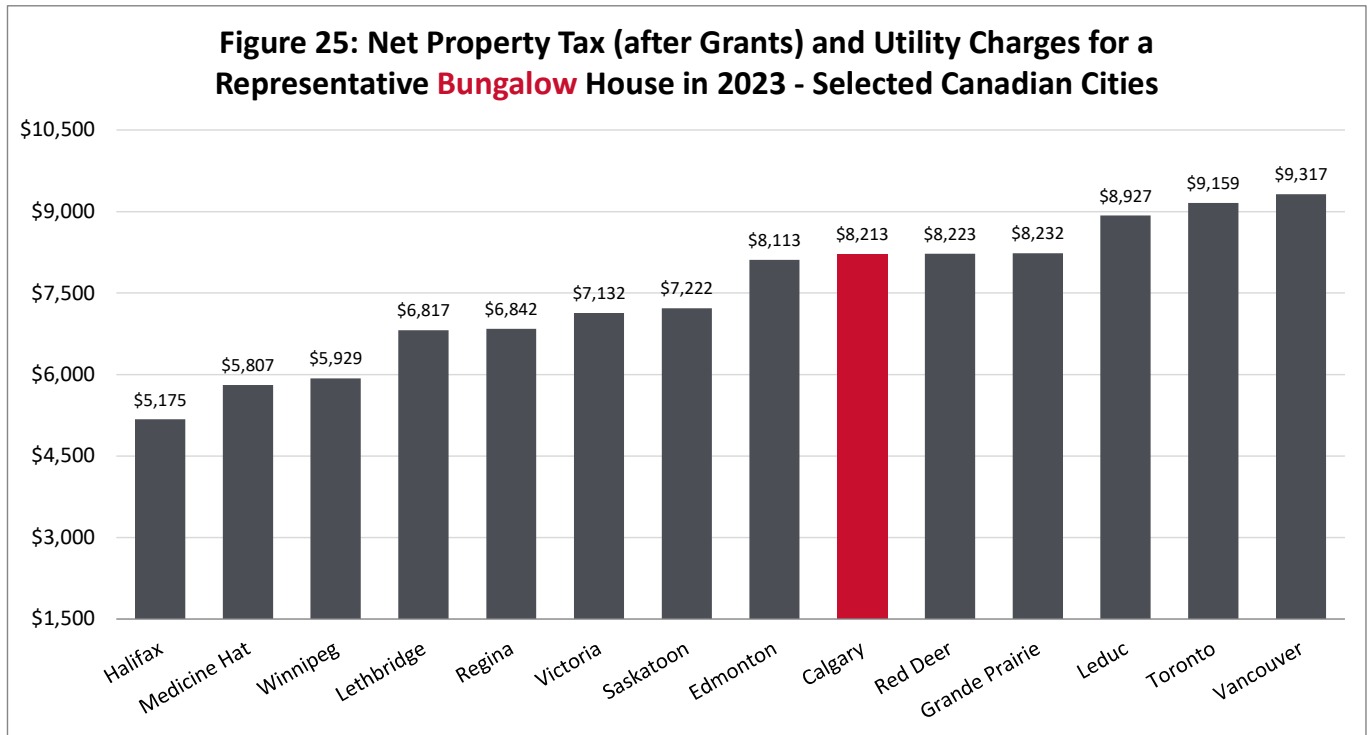
**Table 17****Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2023  
(Selected Canadian Cities)  
(dollars)**

City	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Grande Prairie	4,087.32	3,958	8,045.80	10	9
Halifax	2,484.54	2,575	5,059.09	1	2
Leduc	4,701.18	N/A	N/A	N/A	N/A
Lethbridge	3,322.60	3,097	6,420.08	7	7
Medicine Hat	2,510.16	2,778	5,288.04	2	4
Red Deer	3,858.84	N/A	N/A	N/A	N/A
Regina	3,550.32	2,794	6,344.72	6	5
Saskatoon	3,070.80	2,600	5,670.64	4	3
Victoria	2,084.62	N/A	N/A	N/A	N/A
Winnipeg	2,436.84	3,094	5,530.91	3	6
Vancouver	3,099.55	N/A	N/A	N/A	N/A
Edmonton	4,231.44	3,399	7,630.77	8	8
Calgary	4,145.03	2,058	6,202.68	5	1
Toronto	2,783.07	5,007	7,790.07	9	10
<b>Average</b>	<b>3,311.88</b>	<b>3,136.07</b>	<b>6,398.28</b>	-	-

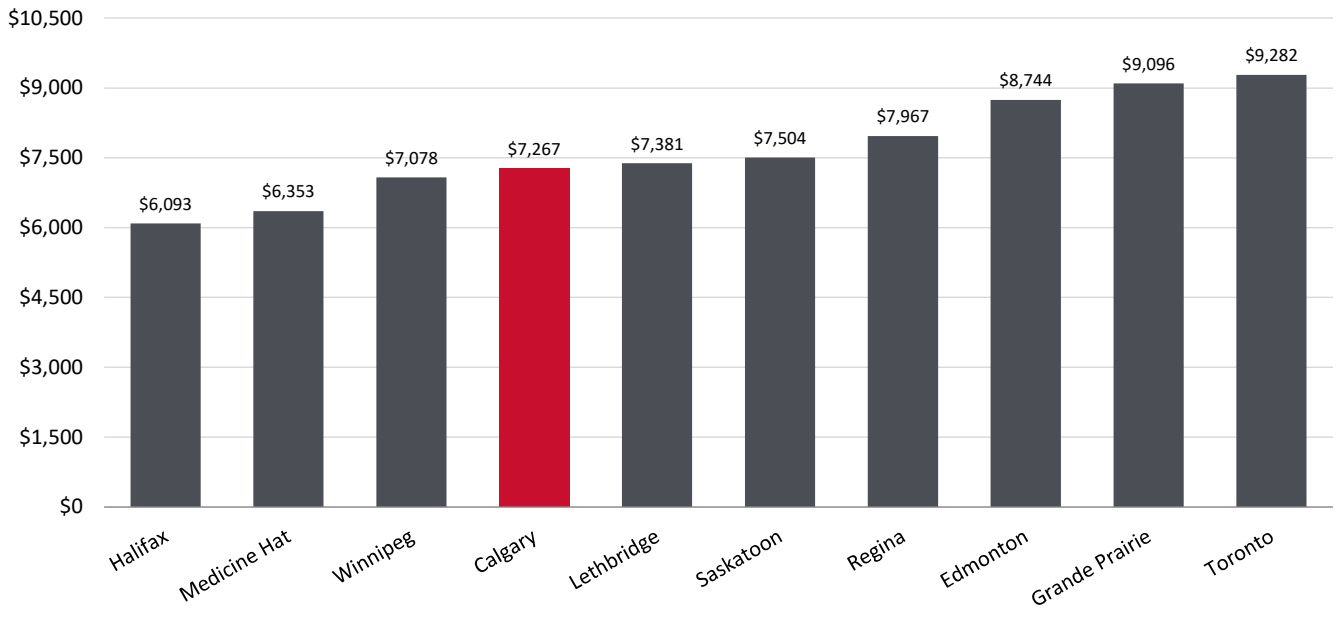
**Table 18****Municipal Property Tax and Utility Charges for a Representative Two-Storey House in 2023  
(Calgary Region)  
(dollars)**

Calgary Region	Utility Charges	Municipal Property Tax	Total	Rank	
				Total	Municipal Tax
Airdrie	4,378.80	N/A	N/A	N/A	N/A
Cochrane	3,738.62	2,389	6,127.68	1	2
Foothills MD	3,857.03	N/A	N/A	N/A	N/A
High River	3,715.70	N/A	N/A	N/A	N/A
Okotoks	3,896.36	2,502	6,398.36	3	3
Wheatland County	3,023.09	N/A	N/A	N/A	N/A
Rocky View County	5,325.65	N/A	N/A	N/A	N/A
Calgary	4,145.03	2,058	6,202.68	2	1
<b>Average</b>	<b>4,010.04</b>	<b>2,316</b>	<b>6,242.91</b>	-	-

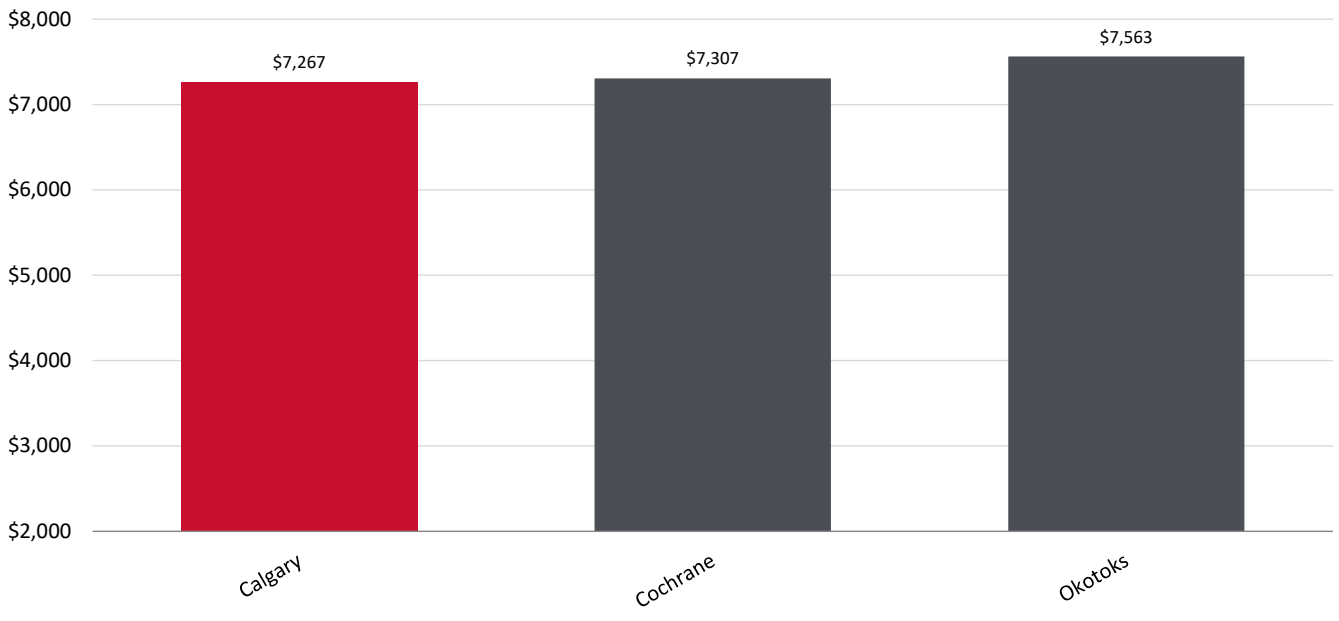
## I. Combined Net Property Tax (After Grants) and Utility Charges



**Figure 27: Net Property Tax (after Grants) and Utility Charges for a Representative **Two-Storey** House in 2023 - Selected Canadian Cities**



**Figure 28: Net Property Tax (after Grants) and Utility Charges for a Representative **Two-Storey** House in 2023 - Calgary Region**



**Table 19**  
**Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2023**  
**(Selected Canadian Cities)**  
**(dollars)**

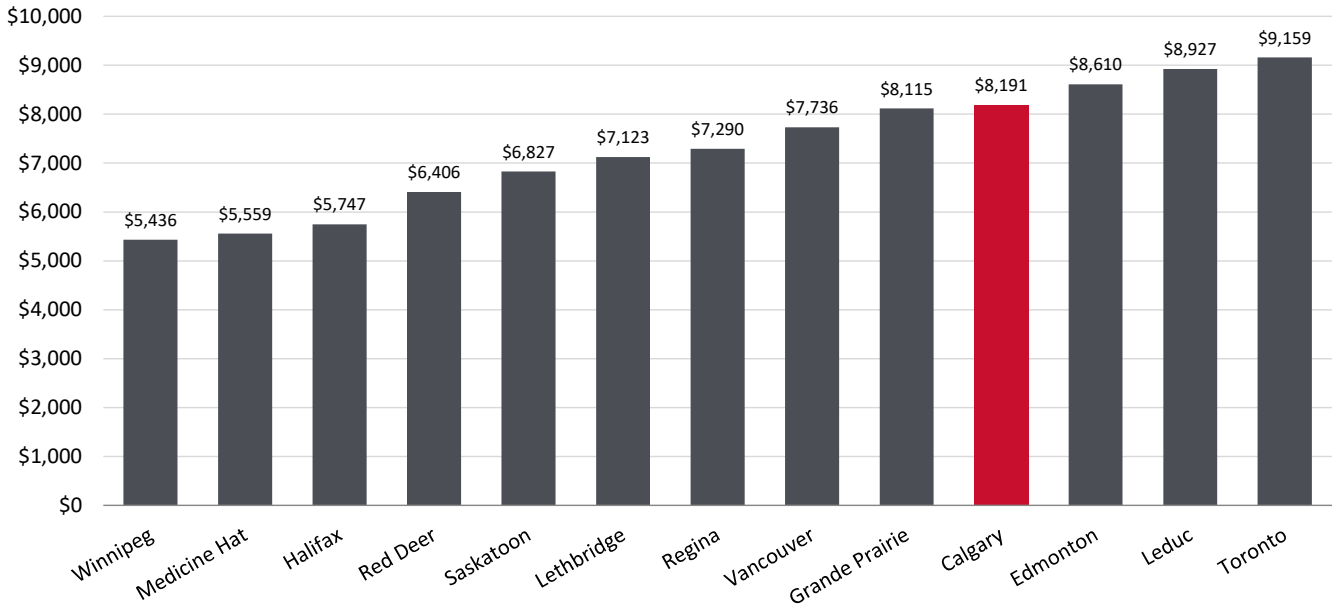
City	Utility Charges	Bungalow			Two-Storey		
		Net Property Tax Levy (After Grants)	Total	Rank	Net Property Tax Levy (After Grants)	Total	Rank
Grande Prairie	4,087.32	4,145	8,232.38	11	5,008	9,095.73	9
Halifax	2,484.54	2,690	5,174.56	1	3,609	6,093.39	1
Leduc	4,701.18	4,225	8,926.63	12	N/A	N/A	N/A
Lethbridge	3,322.60	3,495	6,817.34	4	4,058	7,381.00	5
Medicine Hat	2,510.16	3,297	5,807.20	2	3,843	6,352.87	2
Red Deer	3,858.84	4,364	8,222.86	10	N/A	N/A	N/A
Regina	3,550.32	3,292	6,841.97	5	4,416	7,966.77	7
Saskatoon	3,070.80	4,151	7,221.84	7	4,433	7,503.99	6
Victoria	2,084.62	5,047	7,131.57	6	N/A	N/A	N/A
Winnipeg	2,436.84	3,492	5,928.55	3	4,641	7,077.94	3
Vancouver	3,099.55	6,218	9,317.07	14	N/A	N/A	N/A
Edmonton	4,231.44	3,881	8,112.73	8	4,512	8,743.50	8
Calgary	4,145.03	4,068	8,212.98	9	3,122	7,266.63	4
Toronto	2,783.07	6,376	9,159.07	13	6,499	9,282.07	10
<b>Average</b>	<b>3,311.88</b>	<b>4,195.75</b>	<b>7,507.63</b>	<b>-</b>	<b>4,414.18</b>	<b>7,676.39</b>	<b>-</b>

**Table 20**  
**Net Property Tax (after Grants) and Utility Charges for a Representative Bungalow / Two-Storey House in 2023**  
**(Calgary Region)**  
**(dollars)**

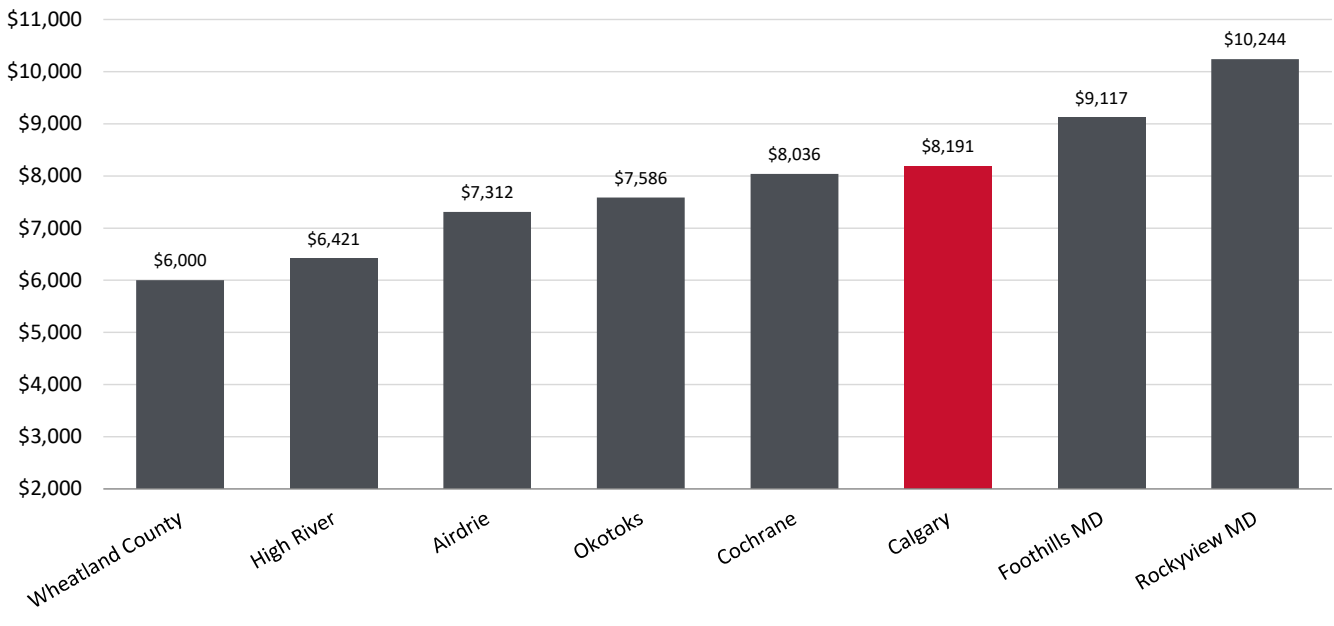
Calgary Region	Utility Charges	Bungalow			Two-Storey		
		Net Property Tax Levy (After Grants)	Total	Rank	Net Property Tax Levy (After Grants)	Total	Rank
Airdrie	4,378.80	2,934	7,312.33	4	N/A	N/A	N/A
Cochrane	3,738.62	4,144	7,882.72	5	3,569	7,307.21	2
Foothills MD	3,857.03	5,260	9,117.35	7	N/A	N/A	N/A
High River	3,715.70	2,706	6,421.50	2	N/A	N/A	N/A
Okotoks	3,896.36	3,305	7,201.21	3	3,666	7,562.59	3
Wheatland County	3,023.09	2,977	5,999.80	1	N/A	N/A	N/A
Rocky View County	5,325.65	4,918	10,243.89	8	N/A	N/A	N/A
Calgary	4,145.03	4,068	8,212.98	6	3,122	7,266.63	1
<b>Average</b>	<b>4,010.04</b>	<b>3,789</b>	<b>7,798.97</b>	<b>-</b>	<b>3,452</b>	<b>7,378.81</b>	<b>-</b>

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

**Figure 29: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2023 - Selected Canadian Cities**



**Figure 30: Combined Average Property Tax and Utility Charges for Single Detached Houses in 2023 - Calgary Region**



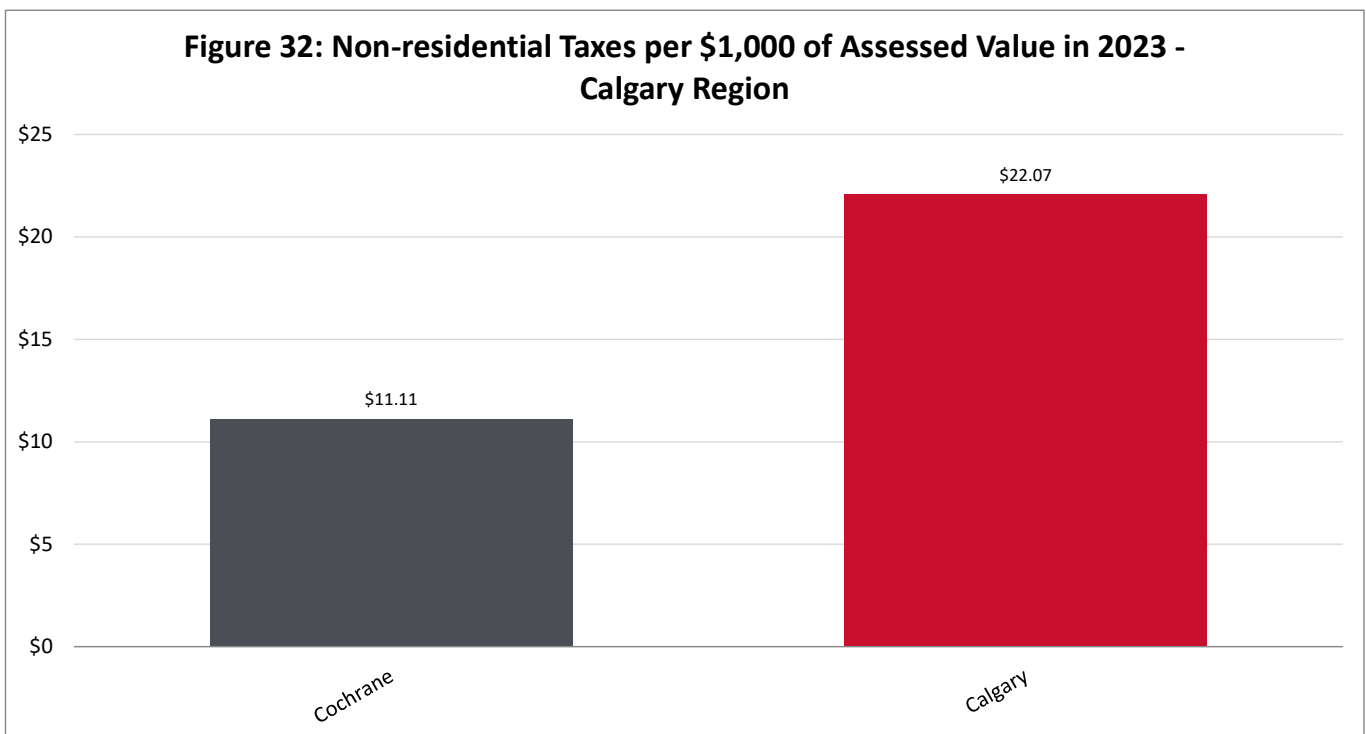
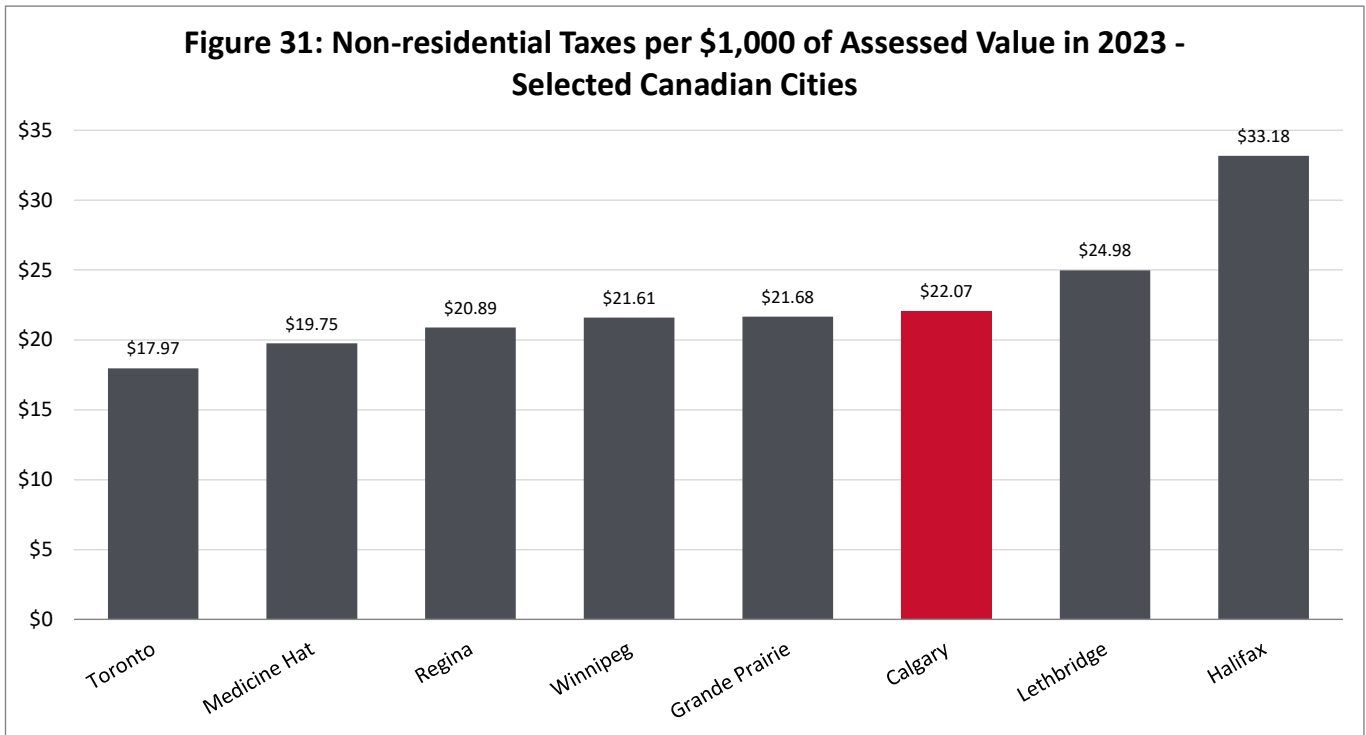
**Table 21**  
**Average Property Tax and Utility Charges for Single Detached Houses in 2023**  
**(Selected Canadian Cities)**  
**(dollars)**

City	Average Property Tax	Utility Charges	Total	Rank
Grande Prairie	4,028	4,087.32	8,115.32	9
Halifax	3,262	2,484.54	5,746.65	3
Leduc	4,225	4,701.18	8,926.63	12
Lethbridge	3,801	3,322.60	7,123.32	6
Medicine Hat	3,049	2,510.16	5,558.68	2
Red Deer	2,547	3,858.84	6,406.30	4
Regina	3,740	3,550.32	7,290.14	7
Saskatoon	3,756	3,070.80	6,826.65	5
Victoria	N/A	2,084.62	N/A	N/A
Winnipeg	3,000	2,436.84	5,436.34	1
Vancouver	4,636	3,099.55	7,735.57	8
Edmonton	4,379	4,231.44	8,610.44	11
Calgary	4,046	4,145.03	8,191.03	10
Toronto	6,376	2,783.07	9,159.07	13
<b>Average</b>	<b>3,911</b>	<b>3,311.88</b>	<b>7,317.40</b>	<b>-</b>

**Table 22**  
**Average Property Tax and Utility Charges for Single Detached Houses in 2023**  
**(Calgary Region)**  
**(dollars)**

Calgary Region	Average Property Tax	Utility Charges	Total	Rank
Airdrie	2,934	4,378.80	7,312.33	3
Cochrane	4,298	3,738.62	8,036.44	5
Foothills MD	5,260	3,857.03	9,117.35	7
High River	2,706	3,715.70	6,421.50	2
Okotoks	3,690	3,896.36	7,586.36	4
Wheatland County	2,977	3,023.09	5,999.80	1
Rocky View County	4,918	5,325.65	10,243.89	8
Calgary	4,046	4,145.03	8,191.03	6
<b>Average</b>	<b>3,854</b>	<b>4,010.04</b>	<b>7,863.59</b>	<b>-</b>

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





**Table 23**  
**Non-residential Taxes per \$1,000 of Assessed Value in 2023**  
**(Selected Canadian Cities)**  
**(dollars)**

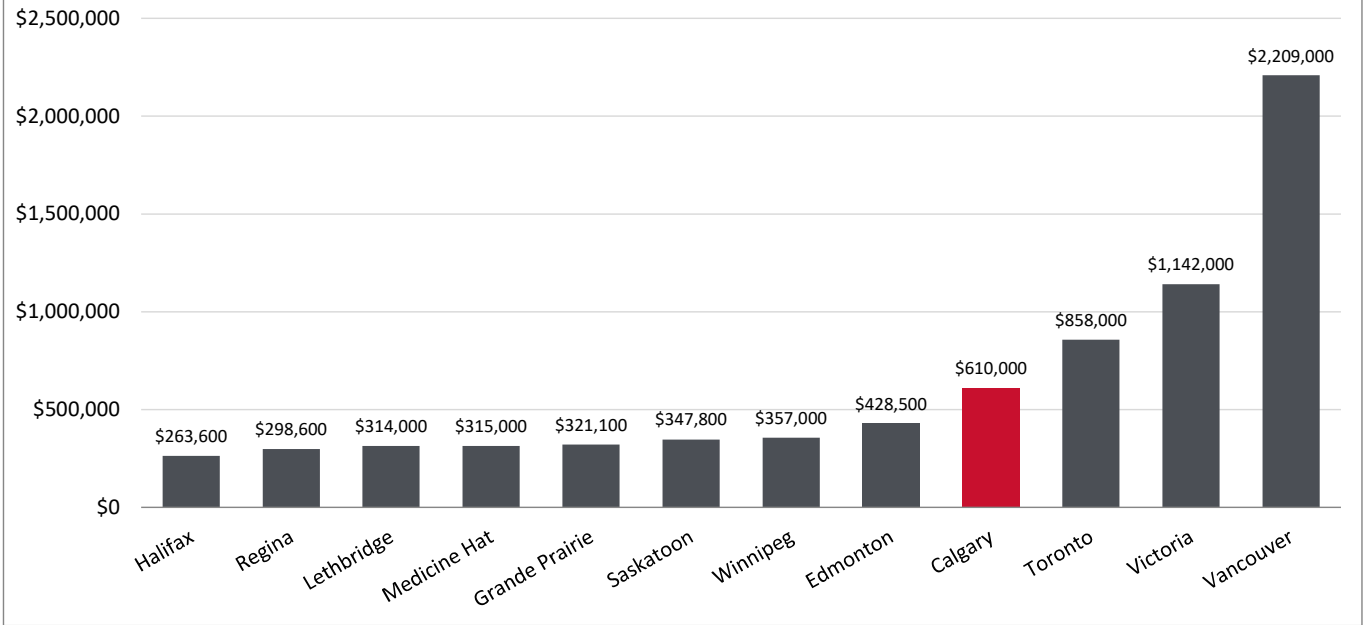
City	Non-residential Taxes per \$1,000 of Assessed Value			Rank
	Municipal	Provincial	Total	
Grande Prairie	17.77	3.91	21.68	5
Halifax	29.27	3.91	33.18	8
Leduc	N/A	N/A	N/A	N/A
Lethbridge	21.11	3.87	24.98	7
Medicine Hat	15.91	3.84	19.75	2
Red Deer	N/A	N/A	N/A	N/A
Regina	12.64	8.25	20.89	3
Saskatoon	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A
Winnipeg	8.39	13.22	21.61	4
Vancouver	N/A	N/A	N/A	N/A
Edmonton	N/A	N/A	N/A	N/A
Calgary	18.43	3.64	22.07	6
Toronto	11.48	6.49	17.97	1
<b>Average</b>	<b>16.88</b>	<b>5.89</b>	<b>22.77</b>	<b>-</b>

**Table 24**  
**Non-residential Taxes per \$1,000 of Assessed Value in 2023**  
**(Calgary Region)**  
**(dollars)**

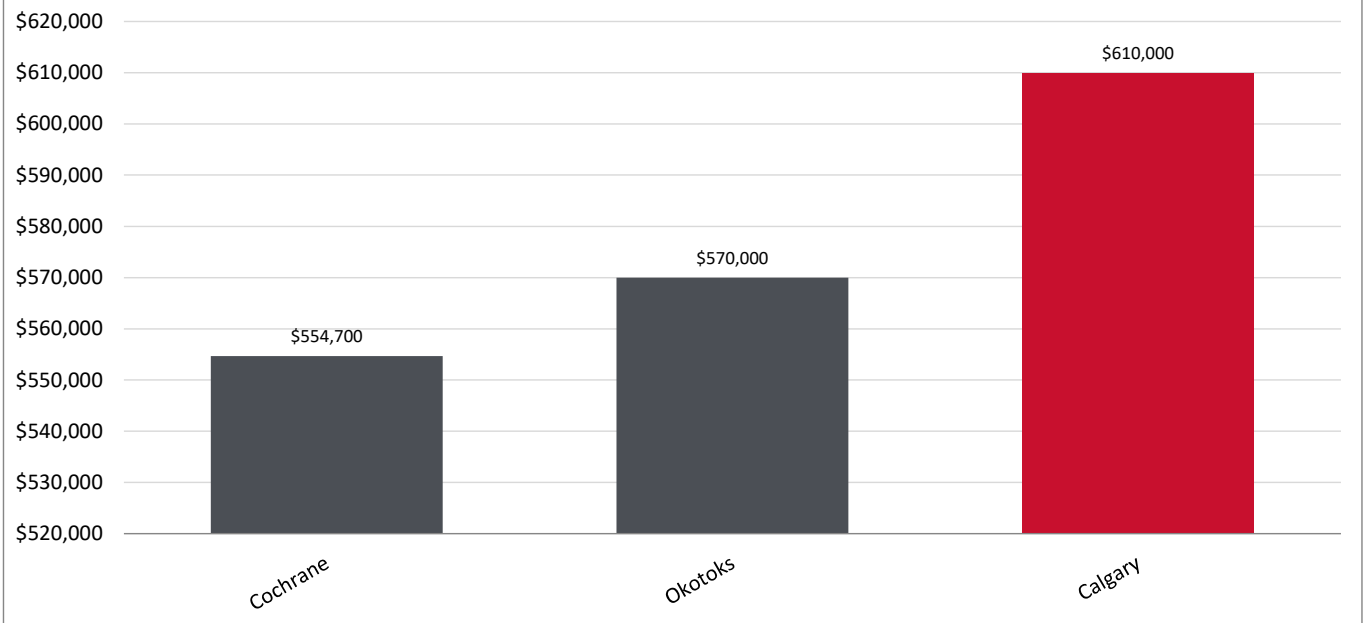
Calgary Region	Non-residential Taxes per \$1,000 of Assessed Value			Rank
	Municipal	Provincial	Total	
Airdrie	N/A	N/A	N/A	N/A
Cochrane	7.54	3.57	11.11	1
Foothills MD	N/A	N/A	N/A	N/A
High River	N/A	N/A	N/A	N/A
Okotoks	N/A	N/A	N/A	N/A
Wheatland County	N/A	N/A	N/A	N/A
Rocky View County	N/A	N/A	N/A	N/A
Calgary	18.43	3.64	22.07	2
<b>Average</b>	<b>12.99</b>	<b>3.61</b>	<b>16.59</b>	<b>-</b>

## L. Median Assessed Value and Municipal Tax Rate

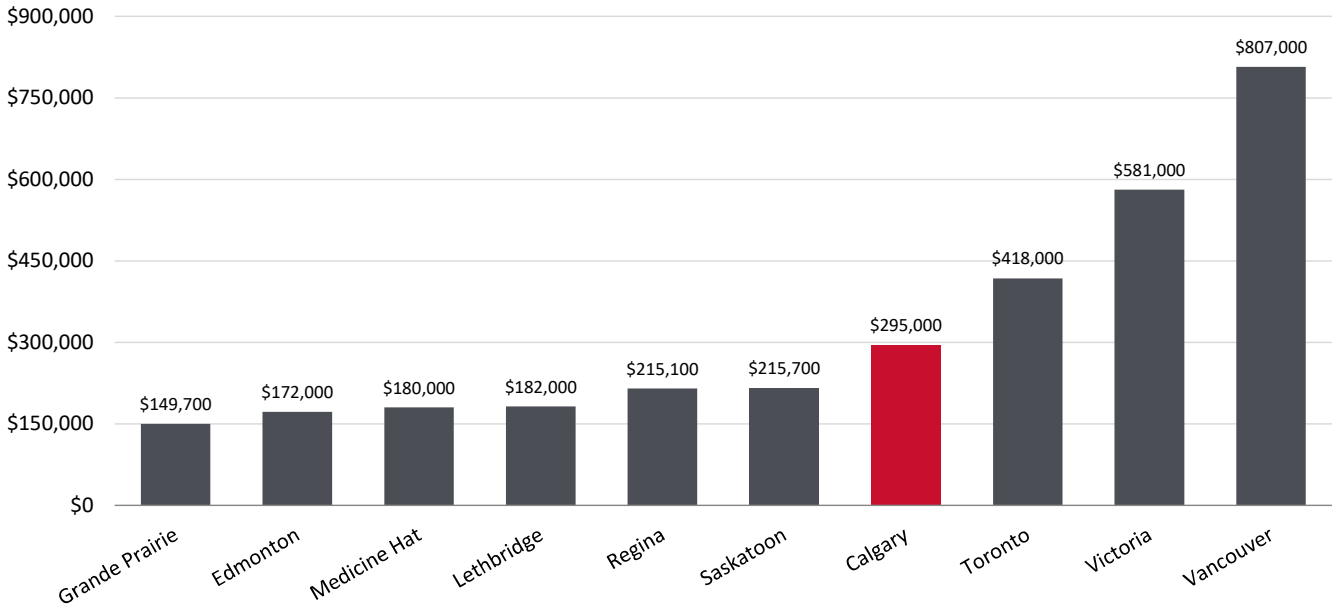
**Figure 33: Median Assessed Value - Single Family in 2024 - Selected Canadian Cities**



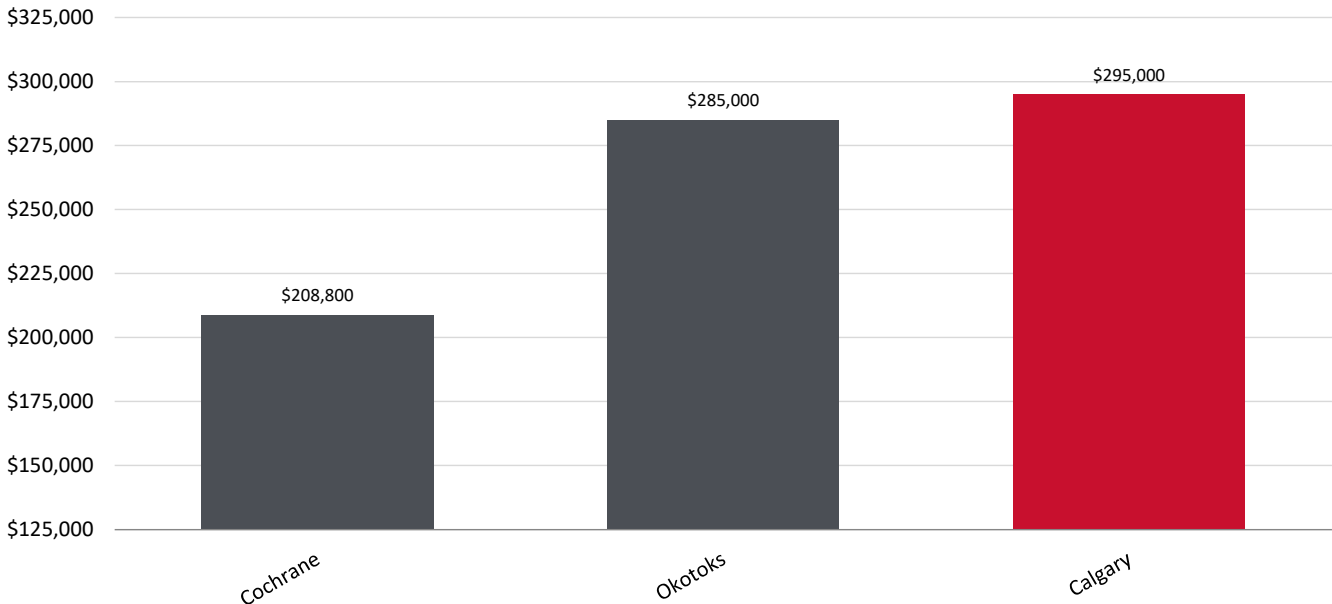
**Figure 34: Median Assessed Value - Single Family in 2024 - Calgary Region**



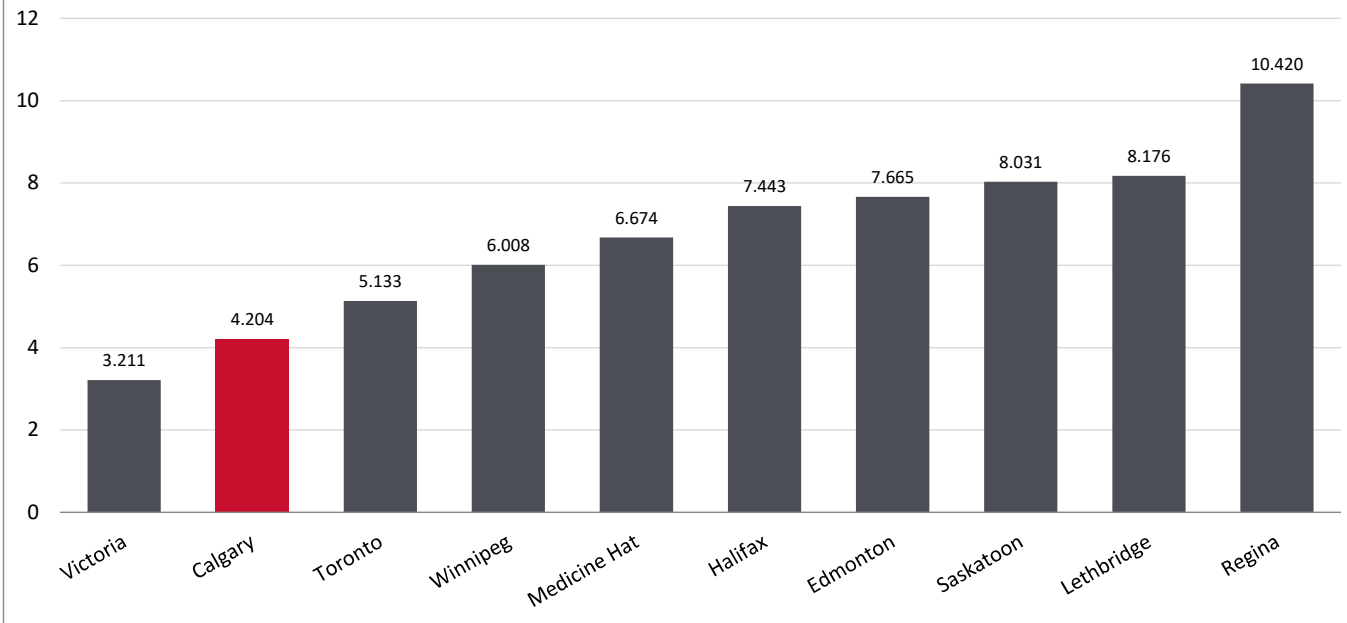
**Figure 35: Median Assessed Value - Condo in 2024 - Selected Canadian Cities**



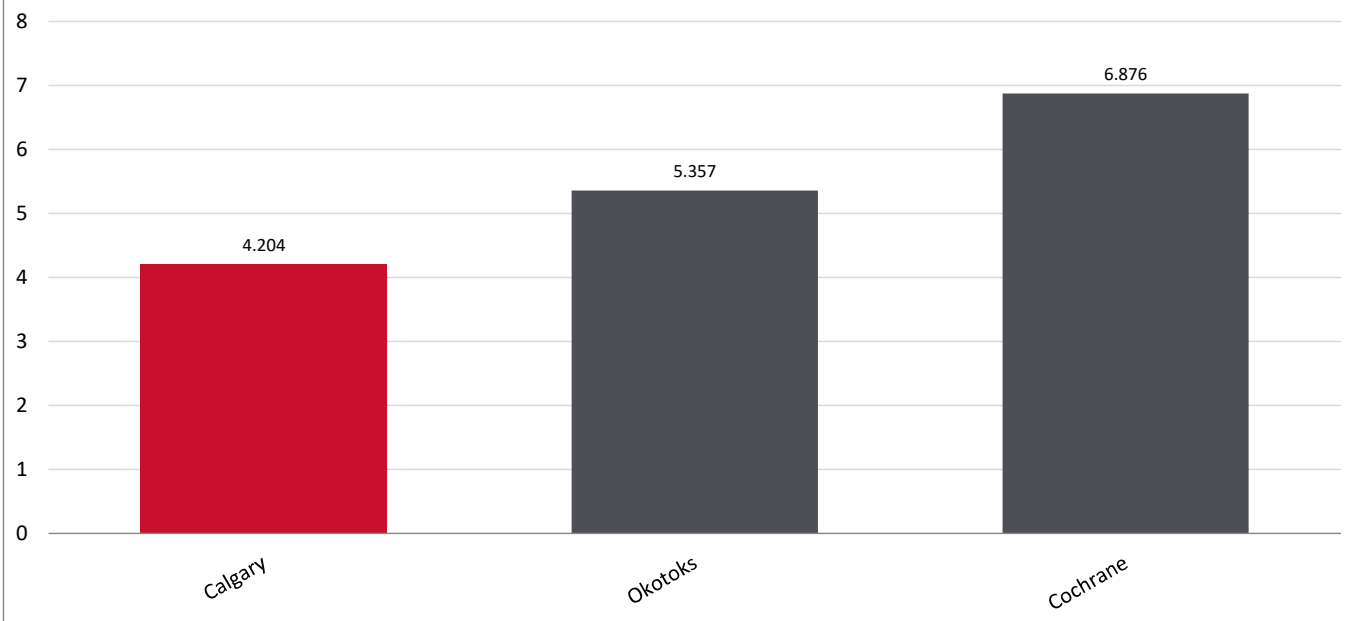
**Figure 36: Median Assessed Value - Condo in 2024 - Calgary Region**



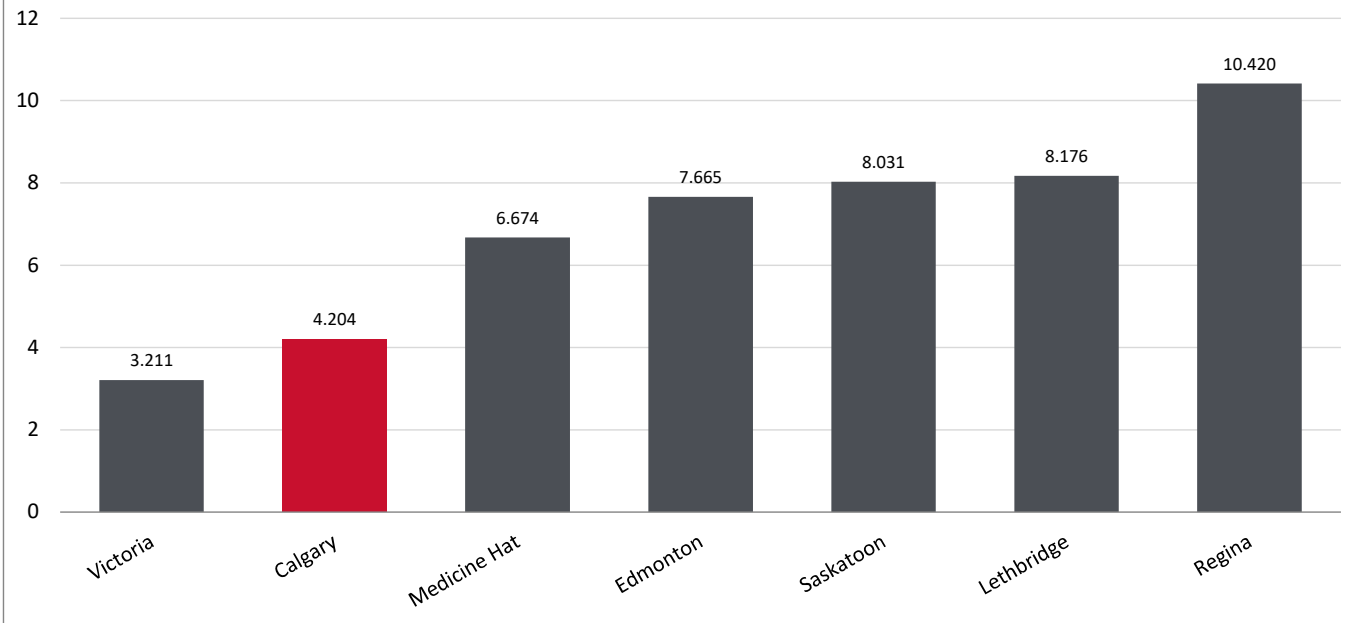
**Figure 37: Municipal Tax Rate - Single Family in 2024 - Selected Canadian Cities**



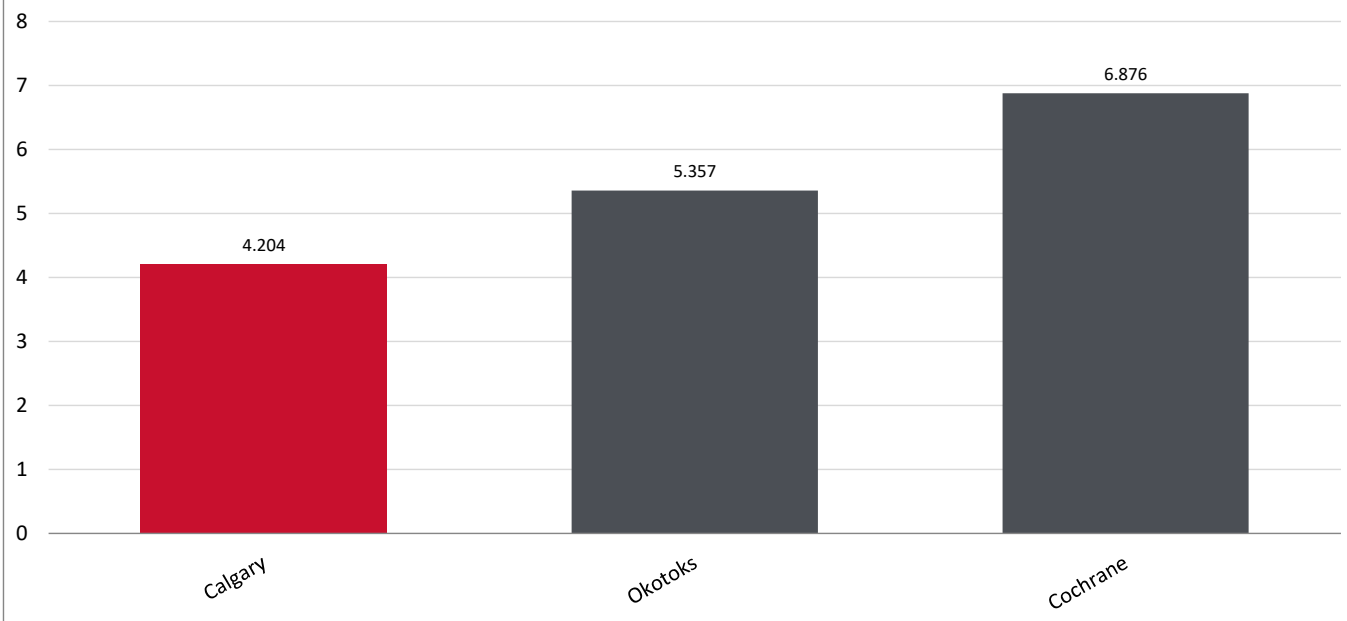
**Figure 38: Municipal Tax Rate - Single Family in 2024 - Calgary Region**



**Figure 39: Municipal Tax Rate - Condo in 2024 - Selected Canadian Cities**



**Figure 40: Municipal Tax Rate - Condo in 2024 - Calgary Region**



**Table 25**  
**Median Assessed Value and Municipal Tax Rate in 2024**  
**(Selected Canadian Cities)**

City	Median Assessed Value				Municipal Tax Rate			
	Single Family (dollars)	Rank	Condo (dollars)	Rank	Single Family (Mill Rate)	Rank	Condo (Mill Rate)	Rank
Grande Prairie	321,100	5	149,700	1	N/A	N/A	N/A	N/A
Halifax	263,600	1	N/A	N/A	7.443	6	N/A	N/A
Leduc	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lethbridge	314,000	3	182,000	4	8.176	9	8.176	6
Medicine Hat	315,000	4	180,000	3	6.674	5	6.674	3
Red Deer	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Regina	298,600	2	215,100	5	10.420	10	10.420	7
Saskatoon	347,800	6	215,700	6	8.031	8	8.031	5
Victoria	1,142,000	11	581,000	9	3.211	1	3.211	1
Winnipeg	357,000	7	N/A	N/A	6.008	4	N/A	N/A
Vancouver	2,209,000	12	807,000	10	N/A	N/A	N/A	N/A
Edmonton	428,500	8	172,000	2	7.665	7	7.665	4
Calgary	610,000	9	295,000	7	4.204	2	4.204	2
Toronto	858,000	10	418,000	8	5.133	3	N/A	N/A
<b>Average</b>	<b>622,050</b>	<b>-</b>	<b>321,550</b>	<b>-</b>	<b>6.697</b>	<b>-</b>	<b>6.912</b>	<b>-</b>

**Table 26**  
**Median Assessed Value and Municipal Tax Rate in 2024**  
**(Calgary Region)**

City	Median Assessed Value				Municipal Tax Rate			
	Single Family (dollars)	Rank	Condo (dollars)	Rank	Single Family (Mill Rate)	Rank	Condo (Mill Rate)	Rank
Airdrie	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cochrane	554,700	1	208,800	1	6.876	3	6.876	3
Foothills MD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
High River	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Okotoks	570,000	2	285,000	2	5.357	2	5.357	2
Wheatland County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rocky View County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calgary	610,000	3	295,000	3	4.204	1	4.204	1
<b>Average</b>	<b>578,233</b>	<b>-</b>	<b>262,933</b>	<b>-</b>	<b>5.479</b>	<b>-</b>	<b>5.479</b>	<b>-</b>



## 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
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- City of Lethbridge
- City of Medicine Hat
- City of Red Deer
- City of Regina
- City of Saskatoon
- City of Victoria
- City of Winnipeg
- City of Vancouver
- City of Edmonton
- City of Calgary
- City of Toronto
- City of Airdrie
- Town of Cochrane
- Foothills MD
- Town of High River
- Town of Okotoks
- Wheatland County
- Rocky View 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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