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- City of Regina
- City of Saskatoon
- City of Winnipeg
- City of Toronto
- City of Ottawa
- City of Brampton
- City of Hamilton
- City of Kitchener
- City of London
- City of Montreal
- City of Laval
- City of St. John's
- City of St. Albert
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Jeff Brasok, Planning Technician of our department assisted in compiling the information, and preparing the tables and charts presented in the report.

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Introduction

The City of Edmonton conducts an annual survey of property taxes and utility charges for an average, single-detached house in major Canadian cities to assess the relative burden on Edmonton homeowners. Since 1997, a similar survey has been conducted for municipalities in the Edmonton region.

The sample single-detached house used in this year's survey for the major Canadian cities and for the municipalities in the Edmonton region is similar to the house used in the past. It is defined as below:

Twenty-four to thirty-years-old, singledetached, three-bedroom bungalow with a main floor area of 1,200 square feet, having a double car garage and finished full basement, on a 6,000 square-foot lot located in an average neighbourhood of the city.

The main reason this sample house was chosen is that houses aged 25 to 30 years old account for the highest percentage of all single-detached houses in the Edmonton region, as compared to other age-group houses. Therefore, it is more suitable to represent a typical house in an average neighborhood for all cities. The use of the same sample house for both Canadian cities and Edmonton regional comparisons can also avoid confusion for readers.

This year, a total of twenty-four Canadian cities and ten municipalities in the Edmonton region were surveyed for information on property taxes, land (storm) drainage and garbage collection charges. In addition, the survey also asked municipalities to provide information on total property and business taxes for municipal, school and other purposes for all types of properties, and the average and the median property taxes of all single-detached houses in the city.

TELUS Communications, EPCOR and the City of Edmonton Asset Management and Public Works Department assisted in collecting information on utility charges.

I would like to remind readers to use and interpret the survey information in this report with caution. The survey is intended only to compare the tax and utility costs of owing a similar house in different municipalities across Canada and the Edmonton region. It is inappropriate to use this information to measure management efficiency of municipal governments. Property tax differences between cities can be attributable to various factors. These factors include the structure and sources of municipal governments' revenues, the kinds and the levels of services provided, the use of split mill rates for different types of properties, different methods used for financing local improvements and other municipal services, and the extent the user pay policy is applied.

This report consists of two parts. The first part discusses the survey results for the twenty-four Canadian cities surveyed; the second part deals with the survey results for the ten municipalities in the Edmonton region.

Three different measurements were used to compare property tax burden to taxpayers in Edmonton with the other twenty-three Canadian cities and the nine municipalities in the Edmonton region. These measurements were: (1) property tax on a sample single-detached house, (2) average property tax of all single-detached houses, and (3) median property tax of all singledetached houses.

Summary

By all of the three measurements used, Edmonton ranked better than most of the Canadian cities and the municipalities in the Edmonton region.

Edmonton's municipal property tax levy (i.e., excluding school tax) of \$1,037 per year ranked the fourth lowest among the twenty-four Canadian cities and the third lowest among the ten municipalities in the Edmonton region surveyed in 2004. If the school tax is included, Edmonton ranked the sixth lowest among the Canadian cities and the fourth lowest in the Edmonton region. This is a significant improvement for Edmonton as compared to last year's tenth lowest ranking among the Canadian cities.

In terms of combined total municipal taxes and utility charges, Edmonton ranked the ninth lowest among the Canadian cities and the third lowest in the region for the sample single-detached house. If the school tax is included, Edmonton ranked at the middle (12^{th}) of the twenty-four cities and the third lowest in the region. These rankings are also better than last year's thirteenth and fifteenth lowest rankings among the Canadian cities. However, Edmonton's ranking moved to the sixteenth lowest among the Canadian cities and remained at the third lowest in the Edmonton region in terms of combined average tax and utility charges.

Edmonton ranked the ninth lowest in terms of average property tax for single-detached houses, and the fifth lowest in terms of total property tax per person among the Canadian cities. In the Edmonton region, Edmonton ranked the third lowest in terms of average property tax for single-detached houses, and the sixth lowest in terms of total property tax per person.

Edmonton's total property tax (including school taxes) of \$1,749 per year for the sample single-detached house was 17% lower than the Canadian cities' average of \$2,151, and 4% lower than the Edmonton regional average of \$1,830.

Edmonton's total annual utility charge of \$1,846 was 24% higher than the Canadian cities' average of \$1,488, and slightly higher than the Edmonton regional average of \$1,842.

Edmonton's combined total property tax and utility charges of \$3,595 per year for the sample single-detached house was 1% lower than the Canadian average of \$3,638, and 2% lower than the Edmonton regional average of \$3,672.

With the school tax excluded, Edmonton's combined total municipal tax and utility charges of \$2,883 per year was 5% lower than the Canadian cities' average of \$3,036, and 6% lower than the regional average of \$3,054.

Edmonton's combined average property tax and utility charges of \$3,753 per year was 1.6% higher than the Canadian cities' average of \$3,693, but 5% lower than the Edmonton regional average of \$3,950.

Part 1: Major Canadian Cities

Residential Property Taxes

In this section, Edmonton's property taxes were compared to other Canadian cities' taxes using the following three different measurements:

- Property tax of the sample singledetached house,
- Average property tax of single-detached houses, and
- Median property tax of single-detached houses.

1. Property Tax of the Sample Singledetached House

Edmonton's total property tax of \$1,749 per year, including municipal and school taxes, for the sample single-detached house, ranked the sixth lowest among the twentyfour cities surveyed, as compared to last year's tenth lowest position. Edmonton's total tax was 17% lower than the twentyfour cities' average of \$2,151, but it was 9% higher than Calgary's tax of \$1,599 (Chart 1 and Table 1).

Medicine Hat had the lowest tax at \$1,472 in 2004, followed by Calgary at \$1,599, while

Hamilton had the highest tax at \$3,000, followed by Brampton at \$2,992.

With the school tax excluded, Edmonton's municipal tax of \$1,037 per year ranked the fourth lowest, and was 33% lower than the twenty-four cities' average of \$1,548. But it was 32% higher than Calgary's tax of \$783 (Chart 1A and Table 6).

2. Average Property Tax of Singledetached Houses

The average property tax for all singledetached houses in Edmonton was \$1,907 per year, and ranked the ninth lowest among the twenty-four cities in 2004. St. John's had the lowest average tax at \$1,407, followed by Medicine Hat at \$1,521, while Toronto had the highest at \$3,543, followed by Ottawa at \$3,436.

Edmonton's average tax was 13% lower than the twenty-four cities' average of \$2,197, and 4% lower than Calgary's average tax of \$1,983 (Chart 2 and Table 2).

3. Median Property Tax of Singledetached houses

There were only fourteen Canadian cities providing the median tax information this year. The median property tax for all singledetached houses in Edmonton was \$1,749 per year, and ranked the sixth lowest among the fourteen cities. Medicine Hat had the lowest median tax at \$1,396, followed by Saint John, New Brunswick at \$1,534, while Ottawa had the highest median tax at \$3,132, followed by Montreal at \$2,864. Edmonton's median tax was 18% lower than the fourteen cities' average of \$2,135, and 3% lower than Calgary's median tax of \$1,799 (Chart 2A and Table 2).

Total Property and Business Taxes per Person

In this section, cities were compared in terms of total property and business taxes per person. The property tax includes residential and non-residential property taxes for municipal, regional and school purposes. The official population data from the 2001 Census of Canada was used to calculate the per-person tax for all of the cities.

1. Total Property Tax per Person

Edmonton's total property tax per person was \$988 and ranked the fifth lowest in 2004. This was 23% lower than the twentyfour cities' average of \$1,290, and 16% lower than Calgary's tax of \$1,180.

St. John's had the lowest total property tax per person at \$672, followed by Surrey at \$866 and Medicine Hat at \$880. Toronto had the highest property tax per person at \$1,930, followed by Victoria at \$1,751 and Ottawa at \$1,669 (Chart 3 and Table 3).

2. Total Property and Business Taxes per Person

Four of the Canadian cities surveyed collected both property taxes and business taxes, while the others collected only property taxes. The cities collecting business taxes could levy property taxes at a lower rate. Therefore, it is more comparable to use the combined property taxes and business taxes per person for comparison.

Edmonton's total property and business tax per person was \$1,115 per year, and ranked the seventh lowest in 2004. This was 15% lower than the twenty-four cities' average of \$1,315, and 18% lower than Calgary's \$1,362. St. John's had the lowest combined tax per person at \$861, followed by Surrey at \$866 and Medicine Hat at \$880. Toronto had the highest combined tax per person at \$1,930, followed by Victoria at \$1,751 and Ottawa at \$1,669 (Chart 3A and Table 3).

3. Residential Share of Total Tax Levy

A city with high property assessment or high tax rates on commercial, industrial and other non-residential properties does not have to depend on high tax revenues from residential properties. In this section, the residential shares of total tax levy (including business tax) are compared among the twenty-four cities providing the detailed information.

The residential share of total tax levy in Edmonton accounted for 54.6% in 2004, as compared to 49.3% for the twenty-four cities' average and 49.7% for Calgary. Edmonton ranked the tenth lowest in this comparison. Toronto had the lowest residential share at 36.1%, followed by Victoria at 45.2% and Saint John at 46.5%. Hamilton had the highest share at 68.6%, followed by Saskatoon at 67.7% (Chart 3B and Table 3A).

Residential Utility Charges

Utility charges include costs charged to a residential house for telephone, power, water, sewer, garbage collection and land (storm) drainage services, which are not financed through property taxes.

Edmonton's total utility charge for the average single-detached house ranked the second highest among the twenty-four cities in 2004. Montreal had the lowest total charge, followed by Laval, while Grande Prairie had the highest total charge. The total utility charge for telephone, power, water, sewer, land (storm) drainage and garbage collection for an average singledetached house in Edmonton was \$154 per month or \$1,846 per year. Edmonton's charge was 24% higher than the twenty-four cities' average of \$124 per month or \$1,488 per year (Chart 4 and Table 4).

Edmonton's charge of \$23.86 per month for a touch-tone telephone was close to the twenty-four cities' average of \$23.97.

Edmonton's power rate of \$65.19 per month, for 600 kWh power consumption, was 13% higher than the twenty-four cities' average of \$57.66. The higher power rate in Edmonton was attributable to the deregulation of the electricity industry in Alberta and the termination of the Alberta Government subsidy to power users in 2002.

Edmonton's water rate of \$26.94 and sewer rate of \$22.06 per month, for 20 cubic

metres water consumption, were 27% and 36% higher than the twenty-four cities' averages of \$21.15 and \$16.24, respectively. The factors affecting higher water and sewer rates in Edmonton included the application of the user pay concept, the higher costs of water and sewage treatment, and the lower financing assistance from other levels of government.

Combined Residential Property Taxes and Utility Charges

Since some cities finance some utility costs (like water, sewer, land drainage and garbage collection) through property taxes, while other cities finance the costs through separate utility charges, it is therefore more appropriate to compare the combined cost of property taxes and utility charges. Three different combinations were used here for comparison.

- Total property tax (including municipal and school) and utility charges of the sample house,
- Municipal property tax and utility charges of the sample house, and
- Average property tax and utility charges of single-detached houses.

1. Total Property Tax and Utility Charges of the Sample House

Edmonton's combined cost of total property tax and utility charges for the sample singledetached house was \$3,595 per year in 2004. This was 1% lower than the twenty-four cities' average of \$3,638, but it was 7% higher than Calgary's combined cost of \$3,350.

Edmonton's combined property tax and utility charges ranked the twelfth lowest among the cities surveyed. Medicine Hat had the lowest combined cost at \$2,943, followed by St. John's at \$3,152 and Red Deer at \$3,185. Hamilton had the highest cost at \$4,414, followed by Brampton at \$4,273 and Ottawa at \$4,246 (Chart 5 and Table 5).

2. Municipal Property Tax and Utility Charges of the Sample House

Excluding school taxes, Edmonton's combined cost of municipal property tax and utility charges ranked the ninth lowest. The combined cost in Edmonton amounted to \$2,883 per year in 2004. This was 5% lower than the twenty-four cities' average of \$3,036, but it was 14% higher than Calgary's \$2,534.

Medicine Hat had the lowest combined cost at \$2,270, followed by Winnipeg at \$2,505 and Red Deer at \$2,524. Hamilton had the highest combined cost at \$3,860, followed by London at \$3,586 and Ottawa at \$3,574 (Chart 6 and Table 6).

3. Average Property Tax and Utility Charges of Single-detached Houses

The combined cost of average property tax and utility charges of single-detached houses in Edmonton amounted to \$3,753 per year in 2004. It ranked the sixteenth lowest among the twenty-four cities. Edmonton's combined cost was 2% higher than the twenty-four cities' average of \$3,693, and 1% higher than Calgary's \$3,734

St. John's had the lowest combined cost at \$2,725, followed by Medicine Hat at \$2,992 and Laval at \$3,190. Toronto had the highest cost at \$5,067, followed by Ottawa at \$4,804 and Hamilton at \$4,381 (Chart 7 and Table 7).

Part 2: Edmonton Regional Municipalities

This is the eighth year a survey has been conducted for selected municipalities in the Edmonton region. Edmonton City Council's Property Tax Review Committee requested the survey in 1997. The following were the survey results for the ten municipalities in the Edmonton region.

Residential Property Taxes

Similar to the Canadian cities' comparison, the following three different measurements were used in comparing Edmonton's property tax with other municipalities in the Edmonton region.

- Property tax of the sample singledetached house,
- Average property tax of single-detached houses, and
- Median property tax of single-detached houses.

1. Property Tax of the Sample Singledetached House

Edmonton's total property tax of \$1,749 per year, including municipal and school taxes, for the sample single-detached house ranked the fourth lowest among the ten municipalities in the Edmonton region in 2004. This is better than last year's sixth lowest position. Stony Plain had the lowest tax levy at \$1,469, followed by Fort Saskatchewan at \$1,637. St. Albert had the highest tax at \$2,299, followed by Spruce Grove at \$1,969. Edmonton's total tax was 4% lower than the regional average of \$1,830 (Chart 8 and Table 8).

Excluding school taxes, Edmonton's municipal tax of \$1,037 was 14 % lower than the regional average of \$1,212, and ranked the third lowest in the region. This is better than last year's fifth lowest position.

2. Average Property Tax of Singledetached Houses

There were only eight municipalities in the Edmonton region providing information on the average property tax of single-detached houses in 2004. The average property tax for all single-detached houses in Edmonton was \$1,907 per year, and ranked the third lowest among the eight municipalities. Fort Saskatchewan had the lowest average tax at \$1,770, followed by Stony Plain at \$1,891. St. Albert had the highest average tax at \$\$2,904, followed by Beaumont at \$2,278.

Edmonton's average tax was 10% lower than the eight municipalities' average of \$2,108 (Chart 9 and Table 9).

3. Median Property Tax of Singledetached Houses

Only seven municipalities in the Edmonton region provided information on the median property tax of single-detached houses in 2004. The median property tax for all single-detached houses in Edmonton was \$1,749 per year, and ranked the third lowest among the seven municipalities. Fort Saskatchewan had the lowest median tax at \$1,637, followed by Stony Plain at \$1,674. St. Albert had the highest median tax at \$2,738, followed by Strathcona County at \$2,017.

Edmonton's median tax was 11% lower than the seven municipalities' average of \$1,955 (Chart 9A and Table 9).

Total Property and Business Taxes per Person

In this section, municipalities were compared in terms of total property and business taxes per person. The property tax includes residential and non-residential property taxes for municipal, regional and school purposes. Like the Canadian cities' comparison, the 2001 Census of Canada population was used for computing the percapita tax information.

1. Total Property Tax per Person

Edmonton's total property tax per person was \$988 per year, and ranked the sixth lowest in 2004. This was 7% lower than the Edmonton regional average of \$1,067. Morinville had the lowest total property tax per person at \$698, followed by Beaumont at \$846. Fort Saskatchewan had the highest tax per person at \$1,651, followed by Strathcona County at \$1,487 (Chart 10 and Table 10). (Note: the total property tax for Ft. Saskatchewan and Strathcona County includes property taxes on machinery and equipment of manufacturing industries, and taxes on pipelines.)

2. Total Property and Business Taxes per Person

Edmonton was the only municipality in the region levying both property taxes and business taxes in 2004. Some municipalities in the region collected only property taxes while other municipalities collected property taxes, machinery and equipment tax and linear assessment tax. It is more useful to compare the combined property, business and other taxes.

The ranking by this measurement is similar to the total property tax per person for all municipalities. Edmonton's total property and business tax per person was \$1,115 per year in 2004. This was 3% higher than the Edmonton regional average of \$1,079 (Chart 10A and Table 10).

3. Residential Share of Total Tax Levy

The residential share of total tax levy in Edmonton accounted for 54.6% in 2004, as compared to the Edmonton regional average of 57.2%. Edmonton ranked the third lowest in terms of residential share. Ft. Saskatchewan had the lowest residential share at 40.4%, followed by Strathcona County at 52.7%. Morinville had the highest share at 93.6%, followed by Beaumont at 93.1% (Chart 10B and Table 10A).

Residential Utility Charges

Edmonton's total utility charge of \$154 per month for the average single-detached house ranked the sixth lowest in the Edmonton region in 2004, similar to last year's ranking. St. Albert had the lowest total utility charge at \$144, followed by Stony Plain at \$145. Strathcona County had the highest total charge at \$166, followed by the City of Leduc at \$162.

The total utility charge for telephones, power, water, sewer, land (storm) drainage and garbage collection for the average single-detached house in Edmonton was \$154 per month or \$1,846 per year. This was slightly higher than the Edmonton regional average of \$153 per month or \$1,842 per year (Chart 11 and Table 11).

Edmonton's cost of \$23.86 per month for a touch-tone telephone was 16% lower than the regional average of \$28.50. Edmonton's power rate of \$65.19 per month, for 600 kWh power consumption, was 2% lower than the regional average of \$66.72. Edmonton's combined water and sewer rate of \$46.00 per month, for 20 cubic metres water consumption, was slightly lower than the regional averages of \$46.27. Edmonton's charge of \$12.05 per month for

garbage collection was 19% higher than the regional average of \$10.16.

Combined Residential Property Taxes and Utility Charges

Similar to the Canadian cities comparison, three different measurements were used for regional comparison in this section.

- Total property tax (including municipal and school) and utility charges of the sample house,
- Municipal property tax and utility charges of the sample house, and
- Average property tax and utility charges of single-detached houses.

1. Total Property Tax and Utility Charges of the Sample House

Edmonton's combined cost of total property tax and utility charges for the sample singledetached house was \$3,595 per year in 2004. This was 2% lower than the regional average of \$3,672.

Edmonton's combined cost of total property tax and utility charges ranked the third lowest among the ten municipalities surveyed, better than last year's fifth lowest position. Stony Plain had the lowest combined cost at \$3,214, followed by Ft. Saskatchewan at \$3,399. St. Albert had the highest cost at \$4,031, followed by City of Leduc at \$3,866 (Chart 12 and Table 12).

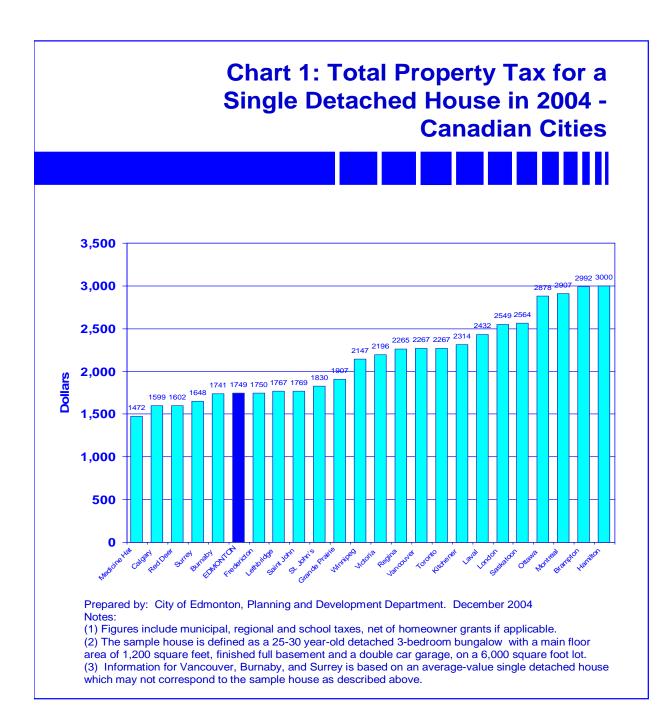
2. Municipal Property Tax and Utility Charges of the Sample House

Edmonton's ranking remained unchanged at the third lowest position, when municipalities were compared in terms of combined cost of municipal property tax and utility charges (that is, excluding school taxes). The combined cost for Edmonton homeowners amounted to \$2,883 per year in 2004. This was 6% lower than the regional average of \$3,054.

Stony Plain had the lowest combined cost at \$2,730, followed by Ft. Saskatchewan at \$2,758. St. Albert had the highest cost at \$3,318, followed by the City of Leduc at \$3,255 (Chart 13 and Table 13).

3. Average Property Tax and Utility Charges of Single-detached Houses

The combined cost of average property tax and utility charges of single-detached houses for Edmonton amounted to \$3,753 per year in 2004, and ranked the third lowest among the eight municipalities who provided the information. Edmonton's combined cost was 5% lower than the eight municipalities' average of \$3,950. Fort Saskatchewan had the lowest combined cost at \$3,532, while St. Albert had the highest cost at \$4,636 (Chart 14 and Table 14).



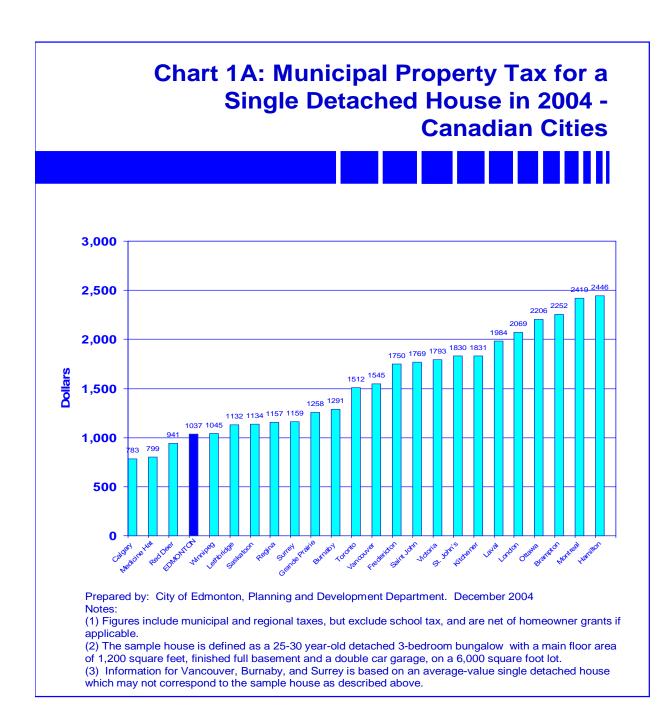


Table 1Comparative Property Tax Levy on a Sample House in 2004 [1](Selected Canadian Cities)							
		(Selec	ted Car (doll)		Sities)		
City			Fax Levy	/	Homeowner Grants or	Net Property Tax Levy	Rank
	Municipal	School 712	Other [4] 0	Total 1,749	Credits	(After Grants)	6
EDMONTON	1,037		-		0	1,749	-
Calgary	783	816	0	1,599	0	1,599	2
Grande Prairie	1,250	649	8	1,907	0	1,907	11
Red Deer	887	661	54	1,602	0	1,602	3
Medicine Hat	790	673	9	1,472	0	1,472	1
Lethbridge	1,113	635	19	1,767	0	1,767	8
Burnaby [3]	1,136	920	155	2,211	470 [2]	1,741	5
Surrey [3]	1,013	959	146	2,118	470 [2]	1,648	4
Vancouver [3]	1,323	1,192	222	2,737	470 [2]	2,267	15
Victoria	1,459	873	334	2,666	470 [2]	2,196	13
Regina	1,046	1,108	111	2,265	0	2,265	14
Saskatoon	1,014	1,430	120	2,564	0	2,564	20
Winnipeg	1,240	1,307	0	2,547	400	2,147	12
Montreal	2,406	488	13	2,907	0	2,907	22
Laval	1,984	448	0	2,432	0	2,432	18
Toronto	1,512	755	0	2,267	0	2,267	16
Ottawa	2,206	672	0	2,878	0	2,878	21
Brampton	1,046	740	1,206	2,992	0	2,992	23
Hamilton	2,446	554	0	3,000	0	3,000	24
Kitchener	1,831	483	0	2,314	0	2,314	17
London	1,950	480	119	2,549	0	2,549	19
Saint John	1,769	0	0	1,769	0	1,769	9
Fredericton	1,750	0	0	1,750	0	1,750	7
St. John's	1,830	0	0	1,830	0	1,830	10
Average	1,451	690	105	2,246	95	2,151	

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch. December 2004.

Notes:

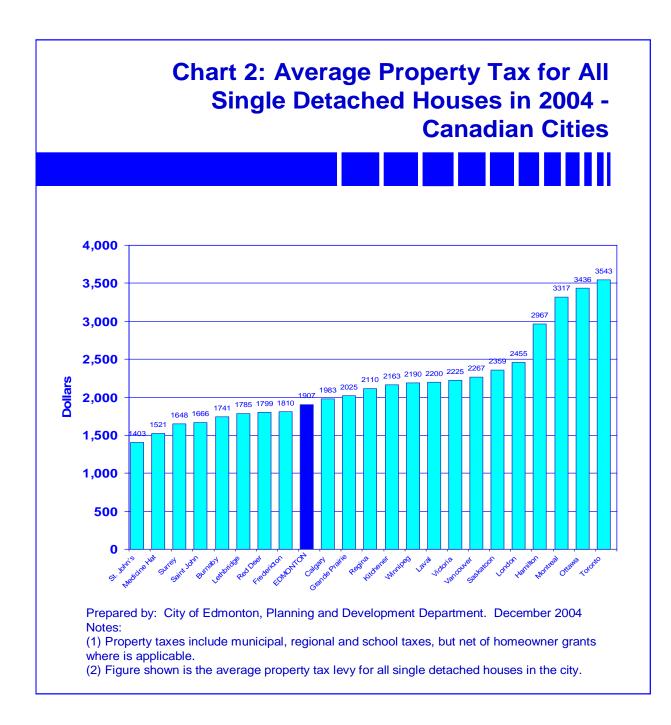
1. The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200

square feet, finished full basement and a double car garage, on a 6,000 square foot lot.

2. Grant is \$470 for school levy for homeowners with age 64 years or under and \$745 for senior citizens or handicapped.

3. Based on the averaged value of single-family houses, which may not correspond to the sample house described above.

Other includes regional and other tax levies.



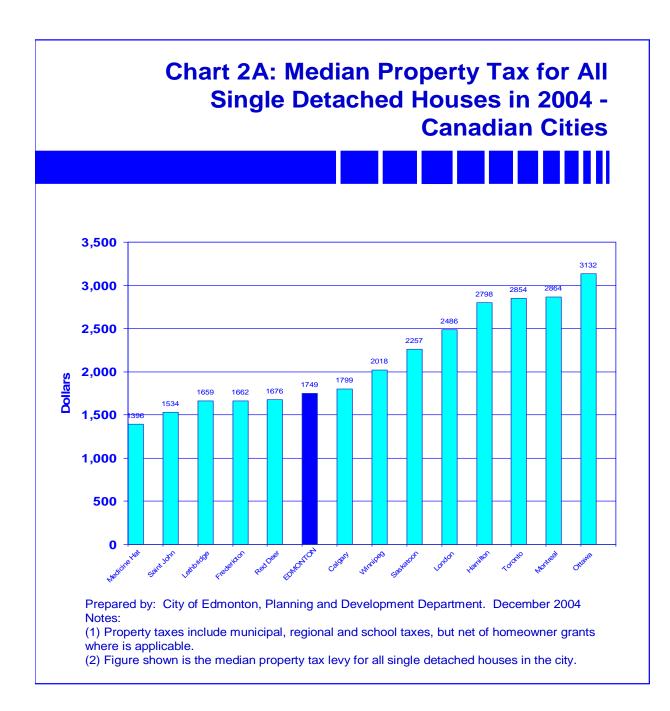


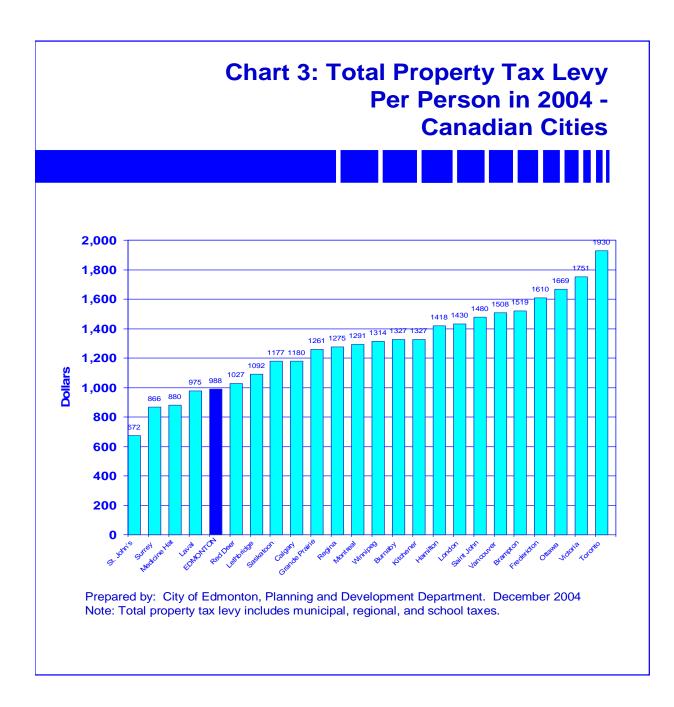
Table 2 Average Property Tax and Median Property Tax for all Single Detached Houses in 2004 (Selected Canadian Cities) (dollars)							
	Average		Median T	ax (1)			
City	Tax Levy			Rank			
EDMONTON	1,907	9	1,749	6			
Calgary	1,983	10	1,799	7			
Grande Prairie	2,025	11	N/A				
Red Deer	1,799	7	1,676	5			
Medicine Hat	1,521	2	1,396	1			
Lethbridge	1,785	6	1,659	3			
Burnaby (2)	1,741	5	N/A				
Surrey (2)	1,648	3	N/A				
Vancouver (2)	2,267	17	N/A				
Victoria (2)	2,225	16	N/A				
Regina	2,110	12	N/A				
Saskatoon	2,359	18	2,257	9			
Winnipeg (2)	2,190	14	2,018	8			
Montreal	3,317	21	2,864	13			
Laval	2,200	15	N/A				
Toronto	3,543	23	2,854	12			
Ottawa	3,436	22	3,132	14			
Brampton	N/A		N/A				
Hamilton	2,967	20	2,798	11			
Kitchener	2,163	13	N/A				
London	2,455	19	2,486	10			
Saint John	1,666	4	1,534	2			
Fredericton	1,810	8	1,662	4			
St. John's	1,403	1	N//A				
Average	2,197		2,135				

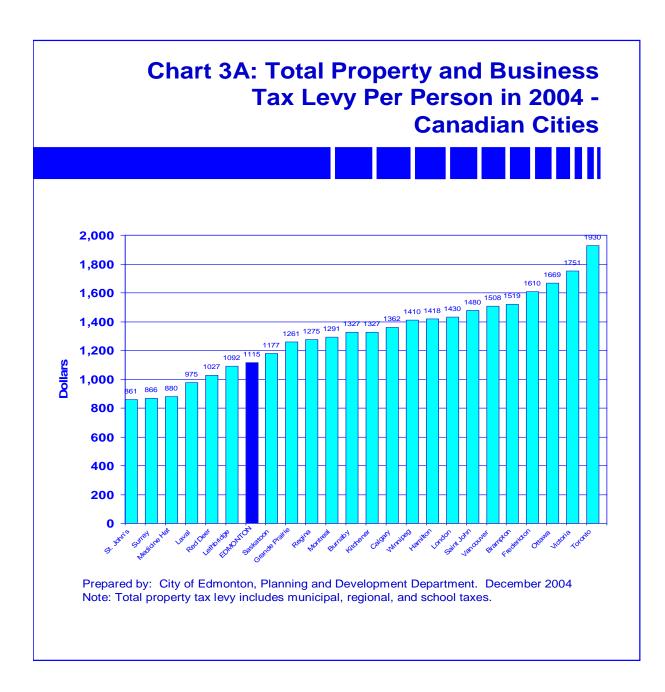
Prepared by: The City of Edmonton, Planning and Development Department, Planning

& Policy Services Branch, December 2004.

Note:

 Property tax levy includes municipal, regional and school taxes, but net of homeowner grants or credits. The average property tax is the average property tax levy for all single detached houses in the city. The median property tax is the median property tax levy for all single detached houses in the city.
(2) net of homeowner grants.





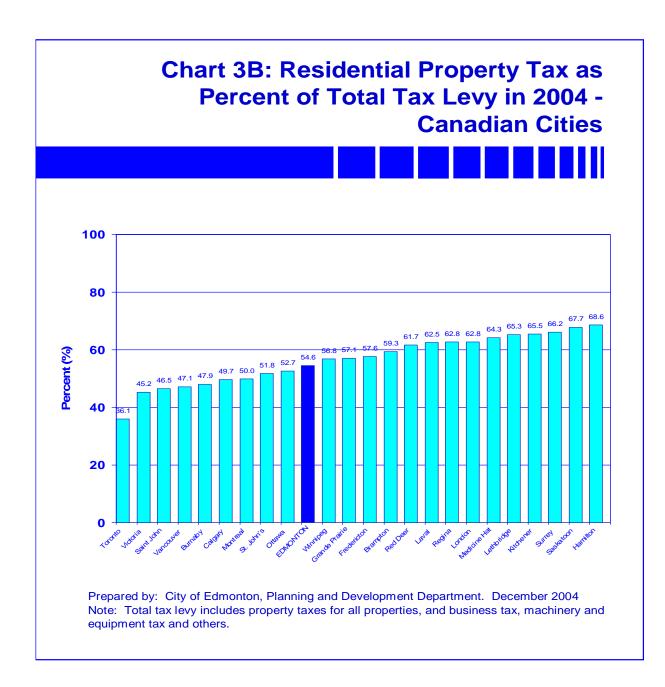


Table 3 Total Property and Business Tax Levy Per Person in 2004 (Selected Canadian Cities)										
Total Tax Levy Total Tax Levy Per Person										
City	Population [1]		Business				Total Levy			
			sands of do	llars)	(dollars)		(dollars)			
EDMONTON	666,104	657,792	84,829	742,621	988	5	1,115	7		
Calgary	878,866	1,036,700	160,100	1,196,800	1,180	9	1,362	14		
Grande Prairie	36,983	46,648	0	46,648	1,261	10	1,261	9		
Red Deer	67,707	69,523	0	69,523	1,027	6	1,027	5		
Medicine Hat	51,249	45,100	0	45,100	880	3	880	3		
Lethbridge	67,374	73,589	0	73,589	1,092	7	1,092	6		
Burnaby	193,954	257,298	0	257,298	1,327	14	1,327	12		
Surrey	347,825	301,242	0	301,242	866	2	866	2		
Vancouver	545,671	823,082	0	823,082	1,508	19	1,508	19		
Victoria	74,125	129,788	0	129,788	1,751	23	1,751	23		
Regina	178,225	227,270	0	227,270	1,275	11	1,275	10		
Saskatoon	196,811	231,648	0	231,648	1,177	8	1,177	8		
Winnipeg	619,544	814,264	59,578	873,842	1,314	13	1,410	15		
Montreal	1,812,723	2,341,100	0	2,341,100	1,291	12	1,291	11		
Laval	343,005	334,466	0	334,466	975	4	975	4		
Toronto	2,481,494	4,788,322	0	4,788,322	1,930	24	1,930	24		
Ottawa	774,072	1,292,235	0	1,292,235	1,669	22	1,669	22		
Brampton	325,428	494,247	0	494,247	1,519	20	1,519	20		
Hamilton	490,268	695,056	0	695,056	1,418	16	1,418	16		
Kitchener	190,399	252,754	0	252,754	1,327	15	1,327	13		
London	336,539	481,307	0	481,307	1,430	17	1,430	17		
Saint John	69,661	103,068	0	103,068	1,480	18	1,480	18		
Fredericton	47,560	76,552	0	76,552	1,610	21	1,610	21		
St. John's	99,182	66,649	18,698	85,347	672	1	861	1		
Average	453,949	651,654	13,467	665,121	1,290		1,315			

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branc December 2004.

Notes: (1) 2001 Population figure from the 2001 Federal Census.

	Table 3A Total Property and Business Tax Levy in 2004 (Selected Canadian Cities)									
(thousands of dollars)										
		Property Tax		Business Tax	Total	Residential	Rank			
City		Non-Residential	Total		Tax Levy	as % of Total				
EDMONTON	405,409		657,792		742,621	54.6	10			
Calgary	595,200	441,500	1,036,700	160,100	1,196,800		6			
Grande Prairie	26,642	20,006	46,648	0	46,648	57.1	12			
Red Deer	42,908	26,615	69,523	0	69,523	61.7	15			
Medicine Hat	28,992	16,108	45,100	0	45,100	64.3	19			
Lethbridge	48,048	25,541	73,589	0	73,589	65.3	20			
Burnaby	123,371	133,927	257,298	0	257,298	47.9	5			
Surrey	199,342	101,900	301,242	0	301,242	66.2	22			
Vancouver	388,042	435,040	823,082	0	823,082	47.1	4			
Victoria	58,620	71,168	129,788	0	129,788	45.2	2			
Regina	142,685	84,585	227,270	0	227,270	62.8	17			
Saskatoon	156,766	74,882	231,648	0	231,648	67.7	23			
Winnipeg	496,767	317,497	814,264	59,578	873,842	56.8	11			
Montreal	1,169,600	1,171,500	2,341,100	0	2,341,100	50.0	7			
Laval	208,875	125,591	334,466	0	334,466	62.5	16			
Toronto	1,726,861	3,061,461	4,788,322	0	4,788,322	36.1	1			
Ottawa	681,395	610,840	1,292,235	0	1,292,235	52.7	9			
Brampton	293,180	201,067	494,247	0	494,247	59.3	14			
Hamilton	476,909	218,147	695,056	0	695,056	68.6	24			
Kitchener	165,481	87,273	252,754	0	252,754	65.5	21			
London	302,206	179,101	481,307	0	481,307	62.8	18			
Saint John	47,955		103,068	0	103,068	46.5	3			
Fredericton	44,086	32,466	76,552	0	76,552	57.6	13			
St. John's	44,214	22,435	66,649	18,698	85,347	51.8	8			
Average	328,065		651,654		665,121	49.3				
	y of Edmonton, F mber 2004.	Planning and Developn	nent Departme	nt, Planning and Po	licy Services B	ranch,				

Table 3B								
	Total Property Tax Levy By Purposes in 2004							
		-	I Canadian	•				
	Decid		ands of do	r /	idential D			
	Municipal	ential Pro	Total	Non-res Municipal	idential P	Total		
City	Tax (1)	Tax	Total	Tax (1)	Tax	i otai		
EDMONTON	244,845	160,564	405,409	173,709	78,674	252,383		
Calgary	292,100	303,100	595,200	296,900	144,600	441,500		
Grande Prairie	17,975	8,667	26,642	14,890	5,116	20,006		
Red Deer	25,610	17,298	42,908	17,272	9,343	26,615		
Medicine Hat	15,886	13,106	28,992	11,018	5,090	16,108		
Lethbridge	31,587	16,461	48,048	18,709	6,832	25,541		
Burnaby	72,020	51,351	123,371	82,958	50,969	133,927		
Surrey	109,523	89,819	199,342	54,628	47,272	101,900		
Vancouver	219,134	168,908	388,042	279,912	155,128	435,040		
Victoria	39,420	19,200	58,620	45,596	25,572	71,168		
Regina	72,884	69,801	142,685	43,206	41,379	84,585		
Saskatoon	69,315	87,451	156,766	32,668	42,214	74,882		
Winnipeg	241,390	255,377	496,767	133,812	183,685	317,497		
Montreal	1,169,600	0	1,169,600	1,171,500	0	1,171,500		
Laval	208,875	0	208,875	125,591	0	125,591		
Toronto	1,151,858	575,003	1,726,861	1,791,824	1,269,637	3,061,461		
Ottawa	520,255	161,140	681,395	354,978	255,862	610,840		
Brampton	219,925	73,255	293,180	89,235	111,832	201,067		
Hamilton	395,610	81,299	476,909	131,810	86,337	218,147		
Kitchener	134,456	31,025	165,481	44,274	42,999	87,273		
London	249,175	53,031	302,206	88,085	91,016	179,101		
Saint John	47,955	0	47,955	55,113	0	55,113		
Fredericton	44,086	0	44,086	32,466	0	32,466		
St. John's	44,214	0	44,214	22,435	0	22,435		
Average	234,904	93,161	328,065	213,025	110,565	323,589		
Prepared by: The	City of Edmontor Inning and Policy	-	-	epartment,				
Note: (1) Includes								

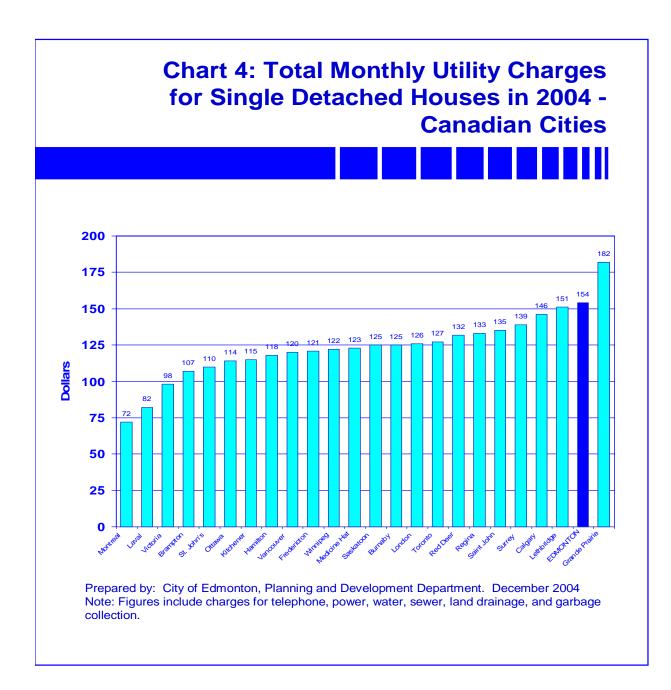


	Table 4									
	Average Monthly Utility Charges for a Single-Family House									
	(Selected Canadian Cities)									
	(as of September 2004)									
	(dollars)									
City	Telephone [1]	Power [2]	Water [3]	Sewer [3]	Garbage	Land Drainage	Total	Rank		
EDMONTON	23.86 [6]	65.19	26.94	22.06	12.05	3.72	153.82	23		
Calgary	23.86 [6]	72.40	27.95	17.86	0	3.81	145.88	21		
Grande Prairie	30.01 [6]	97.29 [8]	25.20	23.06	6.92	0	182.48	24		
Red Deer	25.16 [6]	61.41	19.81	18.49	7.05	0	131.92	17		
Medicine Hat	25.16 [6]	53.13	18.96	17.19	8.15	0	122.59	12		
Lethbridge	25.16 [6]	67.20	26.31	21.73	11.00	0	151.40	22		
Burnaby	27.50	40.85	30.55	26.02	0	0	124.92	14		
Surrey	29.25	40.85	12.93	28.29	15.00	12.50	138.82	20		
Vancouver	25.60	40.85	23.92	19.10	10.50	0	119.97	9		
Victoria	23.80	40.85	16.24	4.52	12.50	0	97.91	3		
Regina	22.00	60.86	25.95	18.57	0	6.00	133.38	18		
Saskatoon	22.00	66.98	18.73	13.63	0	3.40	124.74	13		
Winnipeg	25.00	39.73	34.96 [5]	21.97	0	0	121.66	11		
Montreal	22.60	41.61	7.50	0 [4]	0	0	71.71	1		
Laval	22.60	41.61	18.25	0 [4]	0	0	82.46	2		
Toronto	22.60	66.73 [7]	24.59	13.11	0	0	127.03	16		
Ottawa	21.80	58.45 [7]	12.70	21.08	0	0	114.03	6		
Brampton	26.05	63.02 [7]	8.82	8.90	0	0	106.79	4		
Hamilton	21.80	66.60 [7]	16.26	13.19	0	0	117.85	8		
Kitchener	21.80	57.33 [7]	19.17	16.31	0	0	114.61	7		
London	21.80	54.69 [7]	25.40	17.88	0	6.67	126.44	15		
Saint John	22.00	58.11	24.77	29.73	0	0	134.61	19		
Fredericton	22.00	64.12	17.47	17.13	0	0	120.72	10		
St. John's	21.95	63.92	24.30	0 [4]	0	0	110.17	5		
Average	23.97	57.66	21.15	16.24	3.47	1.50	124.00			

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch, December 2004.

Sources: EPCOR, TELUS and City of Edmonton Asset Management & Public Works Department.

Notes: (1) For a touch-tone phone.

(2) Based on 600 KWH/month power consumption. Rates shown exclude GST and/or PST.

(3) Based on 20 cubic meter per month water consumption.

(4) Financed through property tax.

(5) Includes surcharges; for Winnipeg it includes water and sewer main charges of \$138 a year in tax levy.

(6) Includes an \$0.11 surcharge for Message Relay Service and toll-free calling to adjacent communities.

(7) Effective April 1, 2004 in Ontario, two-tier pricing is in place to reflect the true cost of electricity. Approved by the OEB.

(8) Some customers will automatically receive electricity at regulated rates effective July 1, 2004.

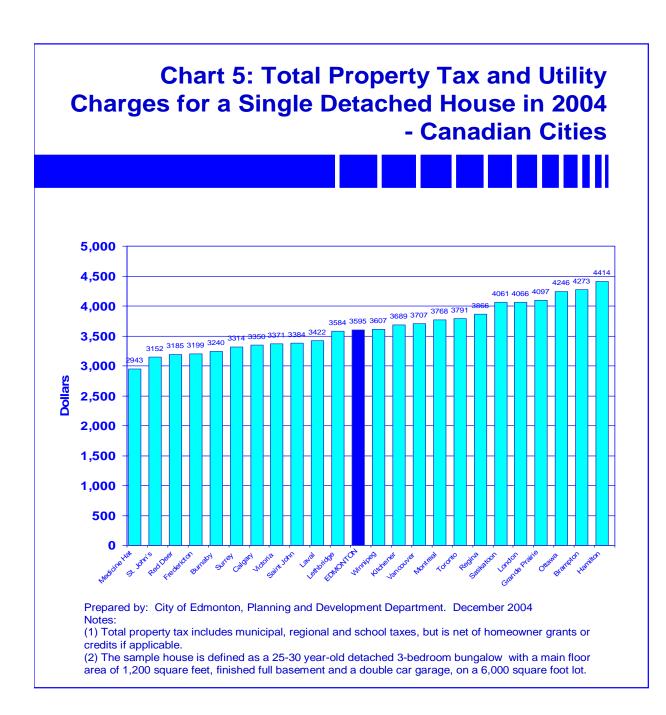


Table 5 Total Property Tax and Utility Charges for a Single-Family House in 2004 (Selected Canadian Cities)									
(dollars) Total (1) Utility (2)									
City	Property Tax	Charges	Total	Rank					
EDMONTON	1,749	1,846	3,595	12					
Calgary	1,599	1,751	3,350	7					
Grande Prairie	1,907	2,190	4,097	21					
Red Deer	1,602	1,583	3,185	3					
Medicine Hat	1,472	1,471	2,943	1					
Lethbridge	1,767	1,817	3,584	11					
Burnaby	1,741	1,499	3,240	5					
Surrey	1,648	1,666	3,314	6					
Vancouver	2,267	1,440	3,707	15					
Victoria	2,196	1,175	3,371	8					
Regina	2,265	1,601	3,866	18					
Saskatoon	2,564	1,497	4,061	19					
Winnipeg	2,147	1,460	3,607	13					
Montreal	2,907	861	3,768	16					
Laval	2,432	990	3,422	10					
Toronto	2,267	1,524	3,791	17					
Ottawa	2,878	1,368	4,246	22					
Brampton	2,992	1,281	4,273	23					
Hamilton	3,000	1,414	4,414	24					
Kitchener	2,314	1,375	3,689	14					
London	2,549	1,517	4,066	20					
Saint John	1,769	1,615	3,384	9					
Fredericton	1,750	1,449	3,199	4					
St. John's	1,830	1,322	3,152	2					
Average	2,151	1,488	3,638						
Services B Notes: (1) Property tax sh	Edmonton, Planning and Dev ranch. December 2004. own includes municipal, regi rants or credits.								

(2) Utility charges include telephones, power, water, sewers, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where

applicable.

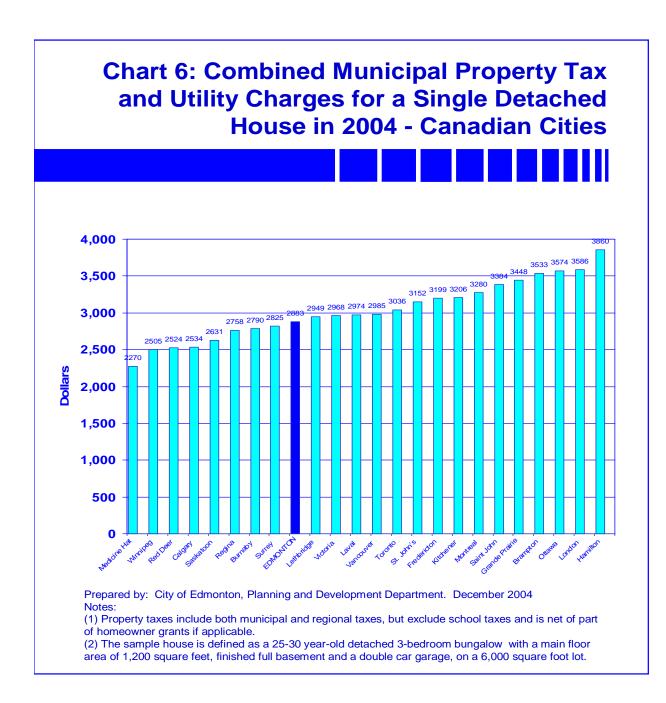


Table 6 Municipal Property Tax and Utility Charges for a Single-Family House in 2004 (Selected Canadian Cities) (dollars)							
	Municipal (1)	Utility (3)			Rank		
City	Property Tax	Charges	Total	Total	Municipal Tax		
EDMONTON	1,037	1,846	2,883	9	4		
Calgary	783	1,751	2,534	4	1		
Grande Prairie	1,258	2,190	3,448	20	10		
Red Deer	941	1,583	2,524	3	3		
Medicine Hat	799	1,471	2,270	1	2		
Lethbridge	1,132	1,817	2,949	10	6		
Burnaby	1,291	1,499	2,790	7	11		
Surrey	1,159	1,666	2,825	8	9		
Vancouver	1,545	1,440	2,985	13	13		
Victoria	1,793	1,175	2,968	11	16		
Regina	1,157	1,601	2,758	6	8		
Saskatoon	1,134	1,497	2,631	5	7		
Winnipeg (2)	1,045	1,460	2,505	2	5		
Montreal	2,419	861	3,280	18	23		
Laval	1,984	990	2,974	12	19		
Toronto	1,512	1,524	3,036	14	12		
Ottawa	2,206	1,368	3,574	22	21		
Brampton	2,252	1,281	3,533	21	22		
Hamilton	2,446	1,414	3,860	24	24		
Kitchener	1,831	1,375	3,206	17	18		
London	2,069	1,517	3,586	23	20		
Saint John	1,769	1,615	3,384	19	15		
Fredericton	1,750	1,449	3,199	16	14		
St. John's	1,830	1,322	3,152	15	17		
Average	1,548	1,488	3,036				

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services December 2004.

Notes: (1) Property tax shown excludes school taxes and is net of homeowner grants or credits.

(2) Municipal tax is net of part of homeowner grants.

(3) Utility charges include telephones, power, water, sewer, land drainage and garbage collection.

Utility charges also include surcharges for water mains and sewer upgrading where applicable.

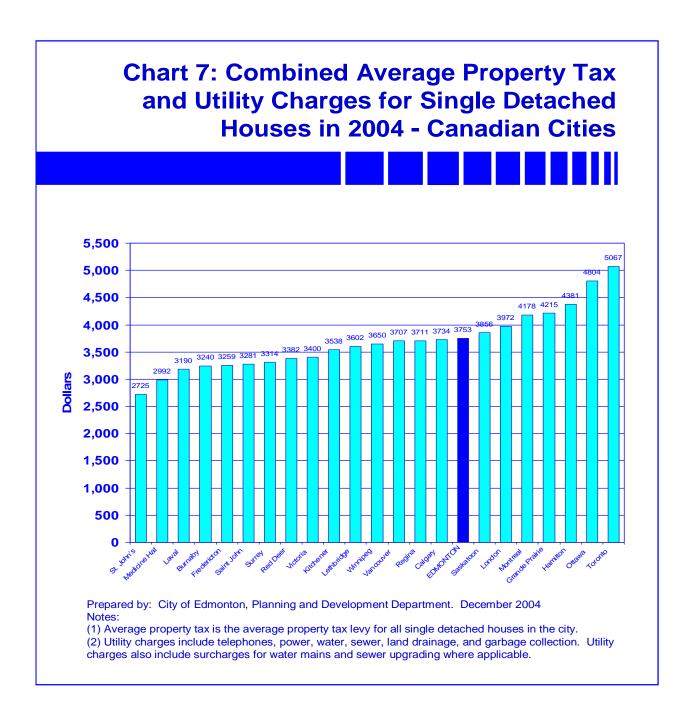
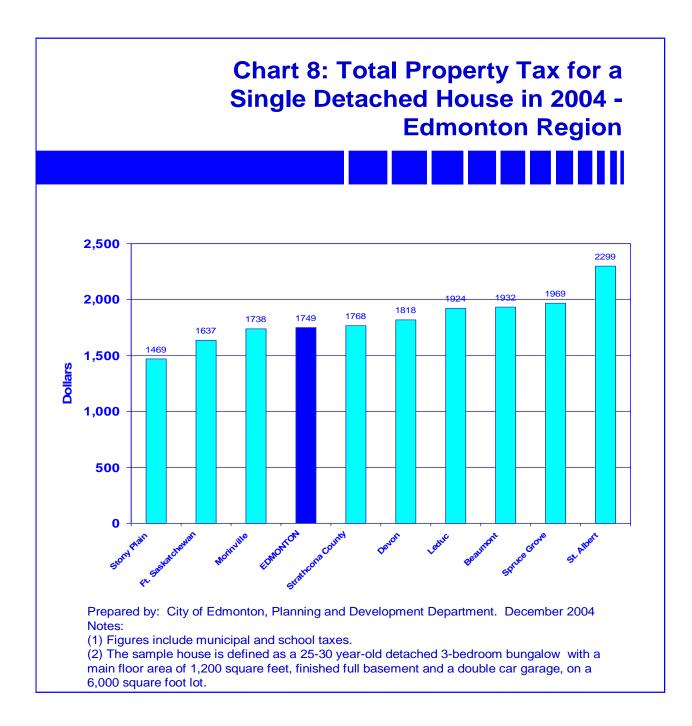


Table 7 Average Property Tax and Utility Charges for Single-Detached Houses in 2004 (Selected Canadian Cities) (dollars)								
Average (1) Utility (2) City Property Tax Charges Total Rai								
EDMONTON	1,907	1,846	3,753	16				
Calgary	1,983	1,751	3,734	15				
Grande Prairie	2,025	2,190	4,215	20				
Red Deer	1,799	1,583	3,382	8				
Medicine Hat	1,521	1,471	2,992	2				
Lethbridge	1,785	1,817	3,602	11				
Burnaby	1,741	1,499	3,240	4				
Surrey	1,648	1,666	3,314	7				
Vancouver	2,267	1,440	3,707	13				
Victoria	2,225	1,175	3,400	9				
Regina	2,110	1,601	3,711	14				
Saskatoon	2,359	1,497	3,856	17				
Winnipeg	2,190	1,460	3,650	12				
Montreal	3,317	861	4,178	19				
Laval	2,200	990	3,190	3				
Toronto	3,543	1,524	5,067	23				
Ottawa	3,436	1,368	4,804	22				
Brampton	N/A	1,281	N/A					
Hamilton	2,967	1,414	4,381	21				
Kitchener	2,163	1,375	3,538	10				
London	2,455	1,517	3,972	18				
Saint John	1,666	1,615	3,281	6				
Fredericton	1,810	1,449	3,259	5				
St. John's	1,403	1,322	2,725	1				
Average	2,197	1,488	3,693					

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services December 2004.

 Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city.
(2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.



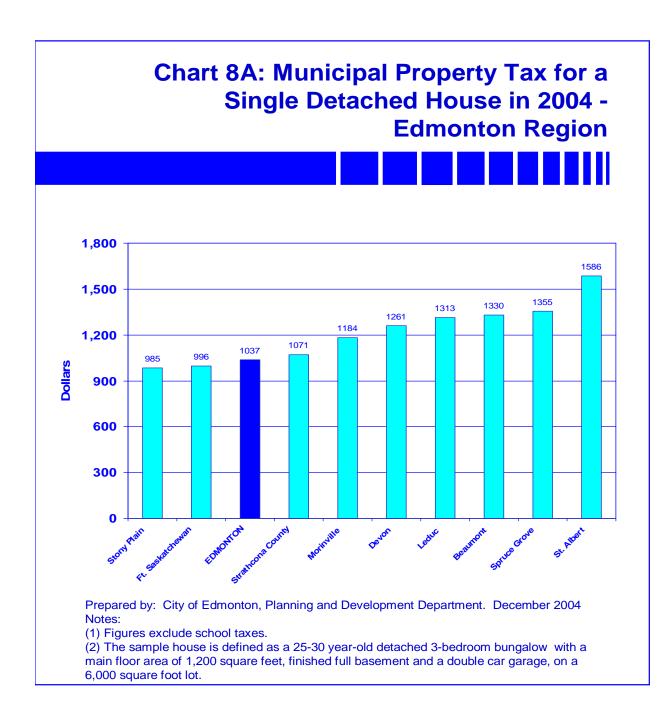
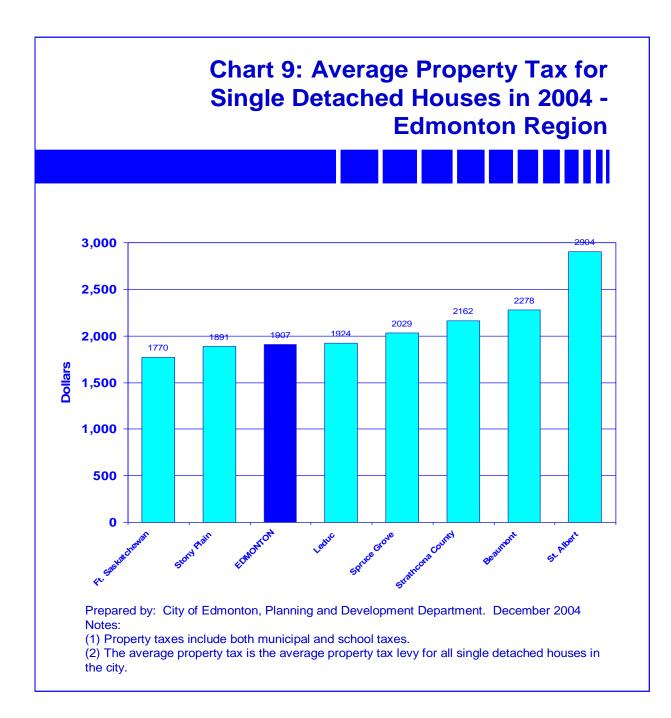


		Table 8									
Comparative Property Tax Levy on a Sample House in 2004 (Edmonton Capital Region) (dollars)											
							Municipal	School	Total	Rank	
						City	Тах	Тах		Municipal	Total
EDMONTON	1,037	712	1,749	3	4						
St. Albert	1,586	713	2,299	10	10						
Leduc	1,313	611	1,924	7	7						
Fort Saskatchewan	996	641	1,637	2	2						
Devon	1,261	557	1,818	6	6						
Stony Plain	985	484	1,469	1	1						
Spruce Grove	1,355	614	1,969	9	9						
Morinville	1,184	554	1,738	5	3						
Beaumont	1,330	602	1,932	8	8						
Strathcona County	1,071	697	1,768	4	5						
Average	1,212	619	1,830	-	-						

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services. December 2004.

Notes: The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.



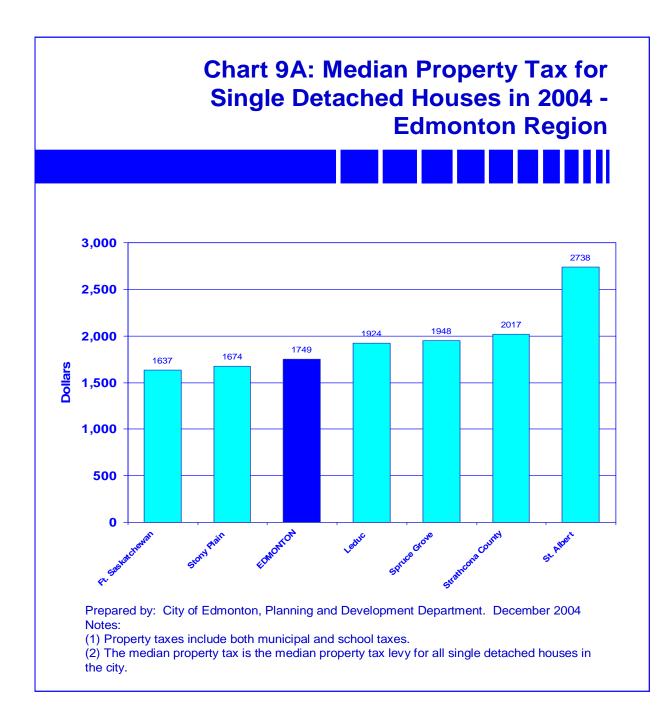


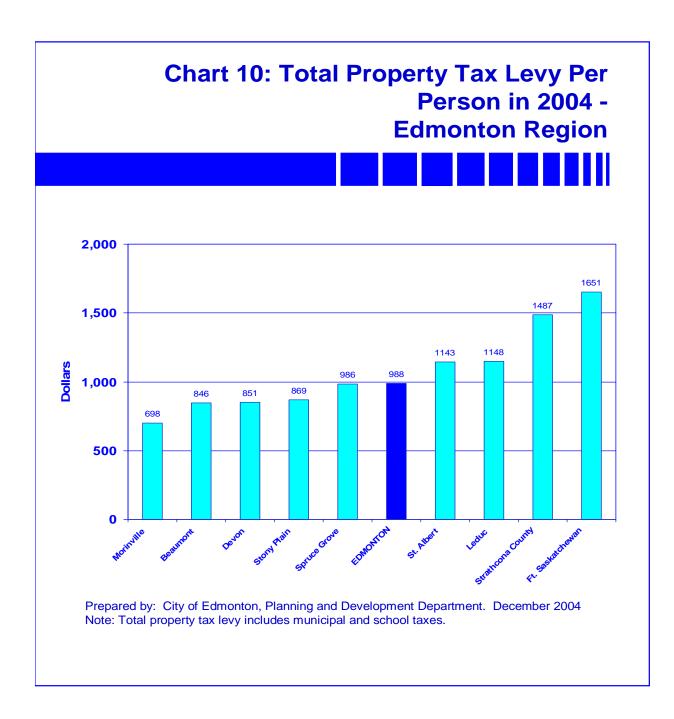
Table 9 Average Property Tax and Median Property Tax for all Single Detached Houses in 2004 (Edmonton Capital Region) (dollars)										
	Average	Tax (1)	Median	Fax (1)						
City	City Tax Levy Rank Tax Levy Rank									
EDMONTON	1,907	3	1,749	3						
St. Albert	2,904	8	2,738	7						
Leduc	1,924	4	1,924	4						
Ft. Saskatchewan	1,770	1	1,637	1						
Devon	N/A		N/A							
Stony Plain	1,891	2	1,674	2						
Spruce Grove	2,029	5	1,948	5						
Morinville	N/A		N/A							
Beaumont	2,278	7	N/A							
Strathcona County	2,162	6	2,017	6						
Average	2,108	-	1,955	-						

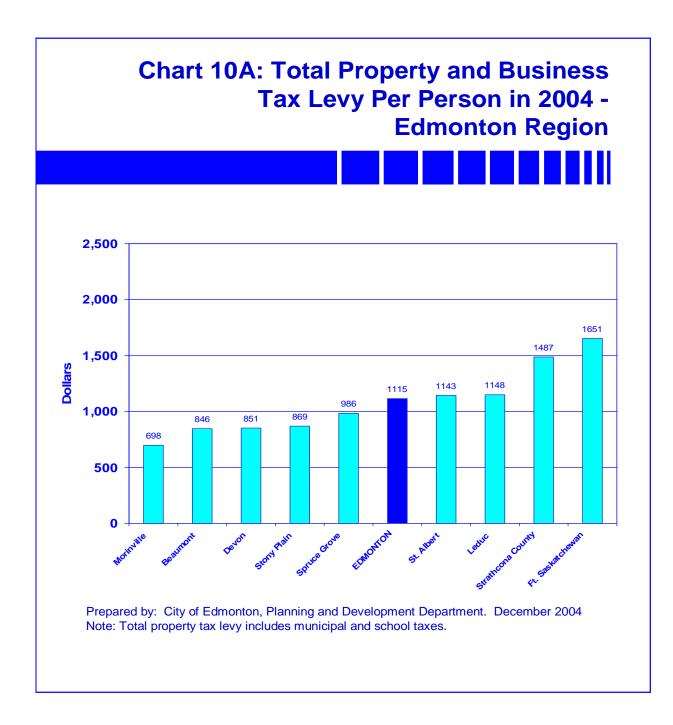
Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch, December 2004.

Note:

(1) Property taxes include both municipal and school taxes.

The average property tax is the average property tax levy for all single detached houses in the city. The median property tax is the median property tax levy for all single detached houses in the city.





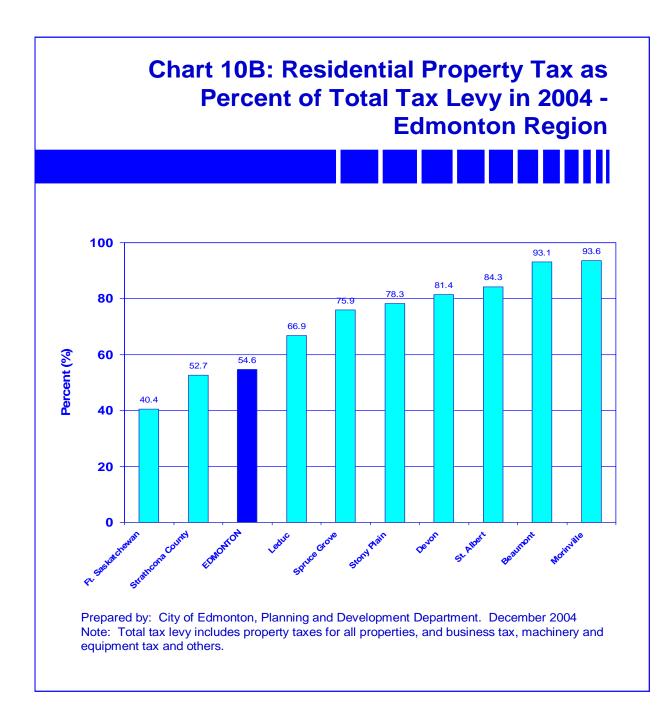


Table 10 Total Property and Business Tax Levy Per Person in 2004 (Edmonton Capital Region)									
Total Tax Levy Total Tax Levy Per Person									
City	Population [1]	Property	Business	Total Levy	Property	Rank	Total Levy	Rank	
		(thou	usands of d	ollars)	(dollars)		(dollars)		
EDMONTON	666,104	657,792	84,829	742,621	988	6	1,115	6	
St. Albert	53,081	60,689	0	60,689	1,143	7	1,143	7	
Leduc	15,032	17,253	0	17,253	1,148	8	1,148	8	
Ft. Saskatchewan(2)	13,121	21,658	0	21,658	1,651	10	1,651	10	
Devon	4,969	4,230	0	4,230	851	3	851	3	
Stony Plain	9,589	8,332	0	8,332	869	4	869	4	
Spruce Grove	15,983	15,760	0	15,760	986	5	986	5	
Morinville	6,540	4,566	0	4,566	698	1	698	1	
Beaumont	7,006	5,925	0	5,925	846	2	846	2	
Strathcona County(2)	71,986	107,034	0	107,034	1,487	9	1,487	9	
Average	86,341	90,324	8,483	98,807	1,067	-	1,079	-	

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch. December 2004.

Notes:

(1) 2001 Population figure from the 2001 Federal Census.

(2) Property tax levy includes machinery & equipment levy, and linear assessment.

Table 10A Total Property and Business Tax Levy in 2004 (Edmonton Capital Region) (thousands of dollars)										
City	City Property Tax Business Total Residential Rank									
	Residential	Non-Residential	Total	Тах	Tax Levy	as % of Total				
EDMONTON	405,409	252,383	657,792	84,829	742,621	54.6	3			
St. Albert	51,150	9,539	60,689	0	60,689	84.3	8			
Leduc	11,541	5,712	17,253	0	17,253	66.9	4			
Ft. Saskatchewan*	8,742	12,916	21,658	0	21,658	40.4	1			
Devon	3,443	787	4,230	0	4,230	81.4	7			
Stony Plain	6,524	1,808	8,332	0	8,332	78.3	6			
Spruce Grove	11,961	3,799	15,760	0	15,760	75.9	5			
Morinville	4,276	290	4,566	0	4,566	93.6	10			
Beaumont	5,518	407	5,925	0	5,925	93.1	9			
Strathcona County*	56,418	50,616	107,034	0	107,034	52.7	2			
Average	56,498	33,826	90,324	8,483	98,807	57.2	-			

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services Branch. December 2004.

Note: * Non-residential property tax levy includes machinery & equipment levy, and linear assessment.

Table 10B Total Property Tax Levy By Purposes in 2004									
	(Edmonton Capital Region)								
	(thousands of dollars)								
		lential Pro	<u> </u>		sidential F				
City	Municipal	School	Total	Municipal		Total			
City	Tax (1)	Тах		Tax (1)	Тах				
EDMONTON	244,845	160,564	405,409	173,709	78,674	252,383			
St. Albert	35,295	15,855	51,150	6,418	3,121	9,539			
Leduc	7,941	3,600	11,541	4,205	1,507	5,712			
Fort Saskatchewan (2)	5,626	3,116	8,742	10,425	2,491	12,916			
Devon	2,383	1,050	3,433	450	337	787			
Stony Plain	4,389	2,135	6,524	1,142	666	1,808			
Spruce Grove	8,254	3,707	11,961	2,445	1,354	3,799			
Morinville	2,847	1,429	4,276	290	0	290			
Beaumont	Beaumont 3,799 1,719 5,518 244 163 407								
Strathcona County (2)	34,032	22,386	56,418	42,302	8,314	50,616			
Average	34,941	21,556	56,497	24,163	9,663	33,826			

Prepared by: The City of Edmonton, Planning and Development Department, Planning and Policy Services, December 2004.

Note: (1) Includes municipal, regional and other levies.

(2) Non-residential property tax levy includes machinery & equipment levy, and linear assessment.

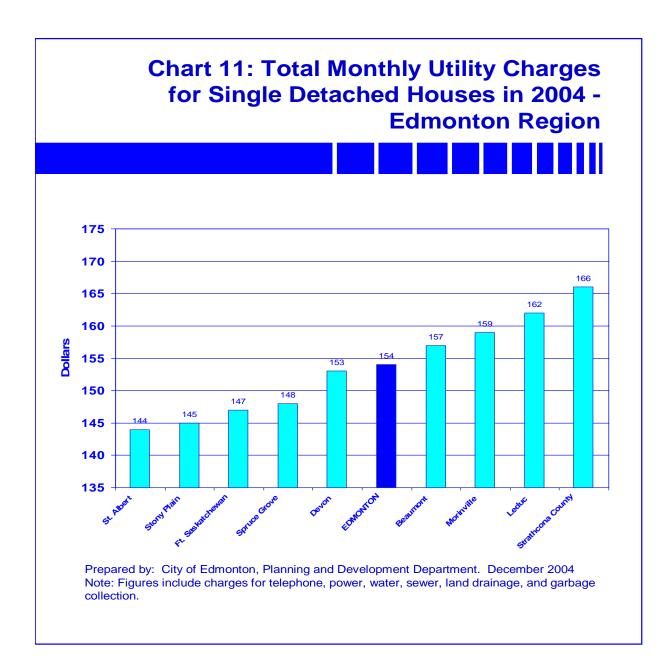


Table 11 Average Monthly Utility Charges for a Single-Family House (Edmonton Capital Region) (as of September 2004) (dollars)										
	Telephone [1] Power [2] Water [3] Sewer [3] Garbage Drainage Total R									
EDMONTON	23.86	65.19	26.94	22.06	12.05	3.72	153.82	6		
St. Albert	23.86	66.65	21.14	18.94	9.25	4.50	144.34	1		
Leduc	30.01	70.49	24.32	19.99	12.00	5.00	161.81	9		
Ft. Saskatchewan	30.01	65.97	24.42	15.21	11.22	0	146.83	3		
Devon	30.01	66.52	25.32	24.59	6.67	0	153.11	5		
Stony Plain	30.01	66.61	27.14	11.82	9.80	0	145.38	2		
Spruce Grove	30.01	66.46	39.23 [4]	0	11.80	0	147.50	4		
Morinville	29.91	66.55	30.43	20.60	11.47	0	158.96	8		
Beaumont	27.26	66.52	27.86	31.59	3.79	0	157.02	7		
Strathcona County	30.01	66.20	24.56	26.50	13.50	5.30	166.07	10		
Average	28.50	66.72	27.14	19.13	10.16	1.85	153.48	-		

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services Branch. December 2004.

Sources: EPCOR, TELUS and City of Edmonton Asset Management & Public Works Department.

Notes: (1) For a touch-tone phone; includes an \$0.11 surcharge for Message Relay Service and toll-free calling to adjacent communities.

(2) Based on 600 KWH/month power consumption; Rates shown include Balancing Pool Credit, exclude GST.

(3) Based on 20 cubic meter/month water consumption. For Beaumont the charge includes Sewer Improvement Levy.

(4) Includes water and sewer charges.

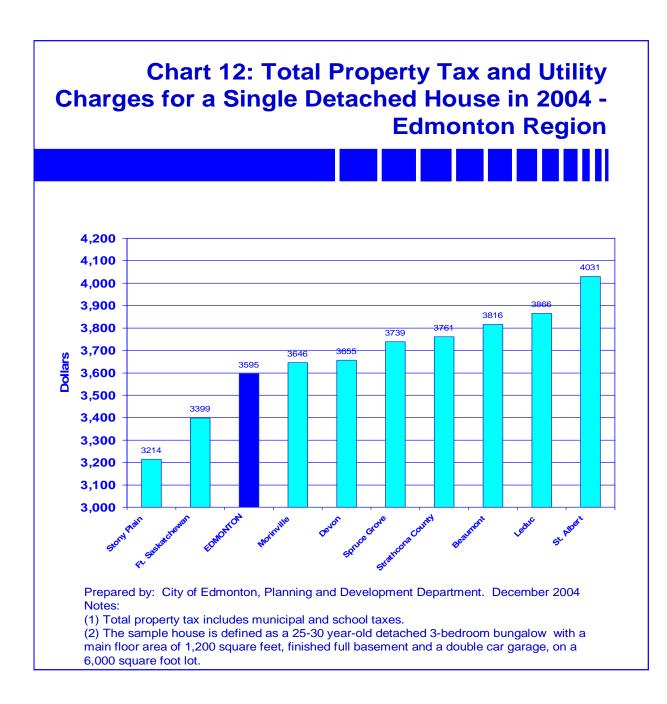


Table 12 Total Property Tax and Utility Charges for a Single-Family House in 2004 (Edmonton Capital Region) (dollars)									
Total (1)Utility (2)Property TaxChargesTotalRank									
EDMONTON	1,749	1,846	3,595	3					
St. Albert	2,299	1,732	4,031	10					
Leduc	1,924	1,942	3,866	9					
Ft. Saskatchewan	1,637	1,762	3,399	2					
Devon	1,818	1,837	3,655	5					
Stony Plain	1,469	1,745	3,214	1					
Spruce Grove	1,969	1,770	3,739	6					
Morinville	Morinville 1,738 1,908 3,646 4								
Beaumont	1,932	1,884	3,816	8					
Strathcona County	1,768	1,993	3,761	7					
Average	1,830	1,842	3,672	-					

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services. October 2004.

Notes: (1) Property tax shown includes municipal and school taxes.

(2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

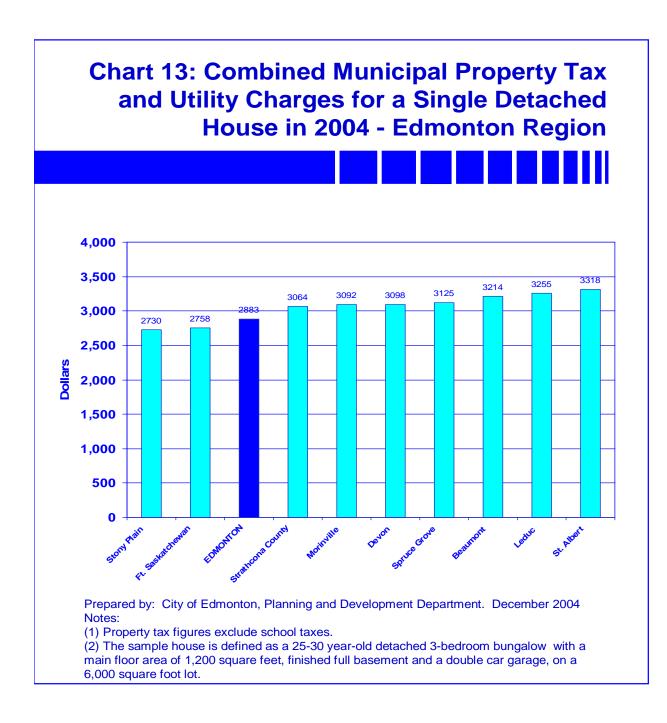


Table 13 Municipal Property Tax and Utility Charges for a Single-Family House in 2004 (Edmonton Capital Region) (dollars)									
Municipal (1)Utility (2)Property TaxChargesTotalRank									
EDMONTON	1,037	1,846	2,883	3					
St. Albert	1,586	1,732	3,318	10					
Leduc	1,313	1,942	3,255	9					
Ft. Saskatchewan	996	1,762	2,758	2					
Devon	1,261	1,837	3,098	6					
Stony Plain	985	1,745	2,730	1					
Spruce Grove	1,355	1,770	3,125	7					
Morinville	1,184	1,908	3,092	5					
Beaumont	1,330	1,884	3,214	8					
Strathcona County	1,071	1,993	3,064	4					
Average	1,212	1,842	3,054	-					

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services. October 2004.

Notes: (1) Property tax shown excludes school taxes.

(2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.

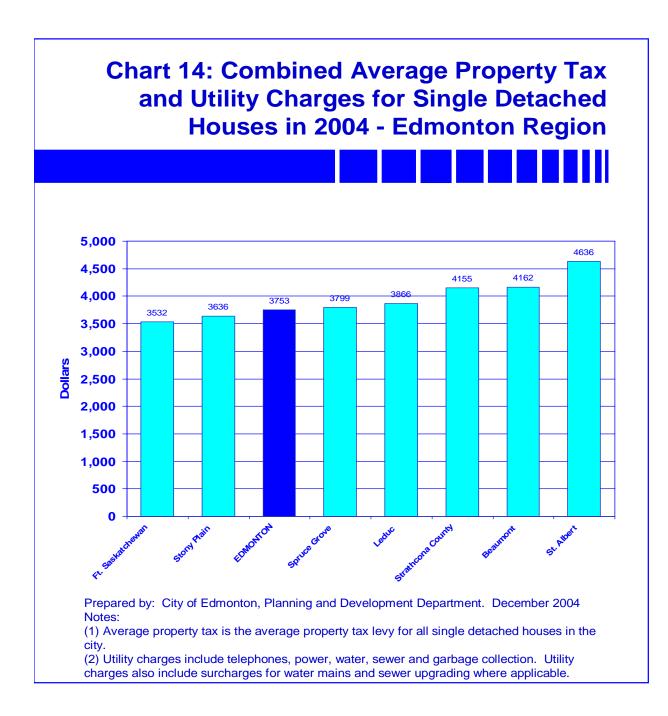


Table 14 Average Property Tax and Utility Charges for Single-Detached Houses in 2004 (Edmonton Capital Region) (dollars)									
Average (1) Utility (2) Property Tax Charges Total									
EDMONTON	1,907	1,846	3,753	3					
St. Albert	2,904	1,732	4,636	8					
Leduc	1,924	1,942	3,866	5					
Ft. Saskatchewan	1,770	1,762	3,532	1					
Devon	N/A	1,837	N/A						
Stony Plain	1,891	1,745	3,636	2					
Spruce Grove	2,029	1,770	3,799	4					
Morinville	N/A	1,908	N/A						
Beaumont	2,278	1,884	4,162	7					
Strathcona County	2,162	1,993	4,155	6					
Average	2,108	1,842	3,950	-					

Prepared by: The City of Edmonton, Planning and Development Department, Planning & Policy Services. October 2004.

Notes: (1) Average property tax is the average property tax levy for all single detached houses in the city. (2) Utility charges include telephones, power, water, sewer, land drainage and garbage collection. Utility charges also include surcharges for water mains and sewer upgrading where applicable.