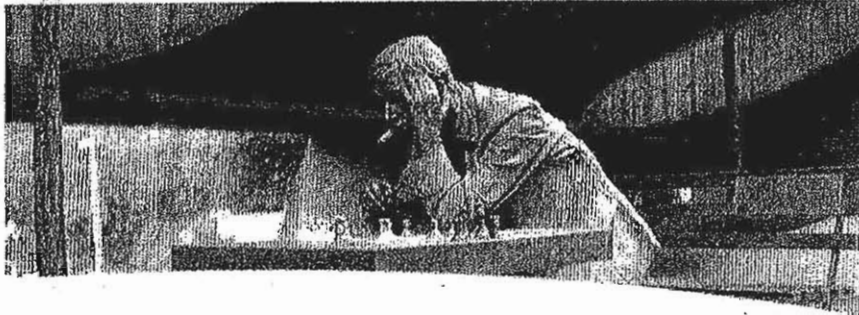


CALGARY
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Provincial Tax Rates 2010

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- [Major Provincial Tax Rates](#)
- [Interprovincial Tax and Health Care Insurance Premium Comparison](#)
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Calgarians enjoy a low tax regime: the province of Alberta has no municipal sales tax, provincial sales tax or provincial general capital tax. The province also boasts the lowest provincial corporate tax rate in Canada. In 2006, the provincial government dropped the general provincial corporate tax rate to 10 from 11.5 to ensure Alberta's global competitiveness.

Moreover, the Canadian corporate income tax rate has steadily decreased from 22.12 in 2007 to the current rate of 18 (effective January 1, 2010). The Government is committed to further lowering the tax to 15 by 2012, and, as a result, Canada will have the lowest corporate income tax rate in the G7.

Calgary businesses also benefit from the fact that Alberta has no inventory tax, no machinery and equipment tax and no payroll tax. Since 2001, the provincial government has cut the small business rate in half (from 6 to the current 3) and more than doubled the small business income threshold to \$500,000.

Alberta is the only Canadian province to have a flat personal income tax rate (10). All other Canadian provinces work on a sliding income scale. Alberta's beneficial tax regime creates an environment in which businesses can operate more profitably, and individuals can retain more of their personal income.

Property Tax Rates for Major Canadian Centres

Municipal Tax Rate (%)

PROPERTY TYPE	CALGARY	EDMONTON	MONTREAL	OTTAWA	TORONTO	VANCOUVER
Residential	0.31380	0.47308	1.01260	0.569744	0.5895702	0.214861
Non-Residential	0.99087	1.246544	0.2580			
Commercial General				1.9367482		0.978076
Commercial Office				1.311218		
Industrial				1.510839	1.9900160	
Industrial (Major/Large)				1.297423		3.064936
Industrial (Light)						0.978076
Farmland	1.27139	0.47308		0.113949	0.1473925	0.215381

Total Tax Rate (%)

PROPERTY TYPE	CALGARY	EDMONTON	MONTREAL	OTTAWA	TORONTO	VANCOUVER
Residential	0.58734	0.734871	1.01260	1.090539	0.8305702	0.421377
Non-Residential	1.37937	1.555884	0.2580			
Commercial General				3.5983042		1.863635
Commercial Office				3.798249		
Industrial				4.267089	3.6940190	
Industrial (Major/Large)				3.726214		4.048062
Industrial (Light)						1.898748
Farmland	1.54493	0.73487		0.230158	0.2076425	0.944100

The municipal tax rate is established by City Council, while the total tax rate is the sum of the municipal tax rate and all other tax rates imposed at the discretion of its respective city (i.e. education tax rate, urban transit tax). The property types listed here were found to be the most commonly used across Canada's largest centres, however,

detailed tables for each city included in the above table can be found at the following links: [Calgary](#), [Vancouver](#), [Toronto](#), [Ottawa](#), [Montreal](#). Though Edmonton's tax rates are not available online, the city's Assessment and Taxation Branch can be contacted by [e-mail](#).

Business Tax Rates for Major Canadian Centres

Business tax is levied on any business that occupies space within the city of Calgary during the calendar year.

Business Tax Rate (%)*

Calgary 6.730

Edmonton 2.125

*Rates are displayed in percentage format to ensure consistency with property rates (above) and calculating the tax levy (below)

For additional information, see the City of Calgary's [Business Tax](#) webpage or contact Edmonton's Business Assessment Office at (780)496-6388.

Source: Individual municipal websites, June 2010

Calculating a Tax Levy

The tax levy is calculated by multiplying the assessed property value by the tax rate (the tax rate must first be converted into a decimal, by simply moving the decimal point 2 places to the left, which is also known as the 'Mill Rate').

The calculation below is based on a Calgary residential property value of \$500,000 with a total tax rate of .58734:

Assessed value: \$500,000
 X 2010 tax rate: .0058734
 = 2010 tax levy: \$2,936.70

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Tax Rate Reduction for Commercial Properties

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Toronto Helps Businesses

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- » Property Tax Rates
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As part of its overall strategy to enhance Toronto's business climate, the City continues to reduce its tax rates for commercial, industrial and multi-residential properties to an approved target of 2.5 times that of the residential tax rate. The City expects to reach this targeted tax ratio for small business two years earlier than planned (by 2013 instead of 2015), and three years earlier (2017 instead of 2020) for all other non-residential properties.

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More information on the City's [Enhancing Toronto's Business Climate Strategy](#).

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For 2011, Council has continued to accelerate tax rate reductions for properties that are included in the "Residual Commercial" tax class.

"Commercial General" Tax Class

This tax class includes shopping centres, large office buildings, parking lots, vacant land and large sports facilities based on the property's classification as determined by the Municipal Property Assessment Corporation (MPAC).

"Residual Commercial" Tax Class

This tax class includes all other commercial property types that are not specifically included in the "Commercial General" tax class as noted above.

For properties in the "Residual Commercial" tax class, a lower tax rate applies to the first million dollars of a property's assessment (Band 1). The portion of the assessment above one million dollars is taxed at the "Commercial General" tax class rate (Band 2). If your property is in the "Residual Commercial" tax class, you will see the "Band 1" and/or "Band 2" on your tax bill under the Tax Class column.



Enhancing Toronto's Business Climate - It's Everybody's Business

City of Toronto's small businesses are now benefiting from changes being made to the City's property tax policies. On October 22, 2007, City Council approved the "Update to Enhancing Toronto's Business Climate" status report that highlights 12 new initiatives to enhance the City's competitiveness over the long term.

The report recommended property tax relief measures for small and medium-sized neighbourhood retail properties, and for non-retail office, hotel and industrial developments. See the [report](#) for updates and initiatives.

Other City efforts to enhance competitiveness have resulted in a successful agreement with the provincial government to reduce business education tax (BET) rates for the City of Toronto businesses closer to the average of the surrounding GTA municipalities, creating a new, fair water rate structure for industrial and manufacturing companies and continuing the relief of development charges for the city's commercial industry.

Reports

You'll need the latest version of the free [Adobe Acrobat Viewer](#) to view and print these PDF files. [Download](#)

• Tax policy improvements

- [Enhancing Toronto's Business Climate - It's Everybody's Business, September, 2007](#)
- [Enhancing Toronto's Business Climate - update July, 16 & 17, 2007](#)
- [Enhancing Toronto's Business Climate - update June, 25, 2007](#)

Staff Reports:

- [2011 Property Tax Rates and Related Matters, January 24, 2011](#)
- [2011 Current Value Assessment \(CVA\) Changes, January 24, 2011](#)
- [2010 Education Levy and 2010 Clawback Rate By-Laws, April 14, 2010](#)
- [Final Recommendations - Enhancing Toronto's Business Climate - It's Everybody's Business\(All Wards\), October 26, 2005](#)
- [Enhancing Toronto's Business Climate - It's Everybody's Business, July 4, 2005](#)

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- o "Property Tax Policies for 2005 and Beyond - Consultative Framework", June 21, 2004
- o **Attachment 1:** Discussion Paper - Enhancing Toronto's Business Climate - It's Everybody's Business
- o **Attachment 2:** Public Consultation - Synopsis of Tax Policy Workshop Comments from Summer 2004
- o **Transmittal:** Written Submissions for Property Tax Policies for 2005 and Beyond, Consultative Framework
- o **Presentations:**
 - 2011 CVA and Tax BC Presentation, January 24, 2011
 - Final Recommendations to Joint Meeting of Policy and Finance Committee and Economic Development and Parks Committee, October 20, 2005
 - Policy & Finance Committee, July 7, 2005
 - "Public Workshop Presentation: Property Tax Reform Options 2005 and Beyond", July 6, 7, 12, & 13, 2004

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2010-2001 Property Tax Rates

- » Taxes
- » Property Tax

Your final property taxes, before adjustments, were calculated by multiplying the total tax rate by the assessed value of your property.

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2010 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.5895702%	0.2410000%	0.8305702%
Multi-Residential	1.9552517%	0.2410000%	2.1962517%
New Multi-Residential	0.5895702%	0.2410000%	0.8305702%
Commercial General	1.9367482%	1.6615560%	3.5983042%
Residual Commercial - Band 1	1.8423459%	1.6615560%	3.5039019%
Residual Commercial - Band 2	1.9367482%	1.6615560%	3.5983042%
Industrial	1.9900160%	1.7040030%	3.6940190%
Pipelines	1.1340760%	1.6890270%	2.8231030%
Farmlands	0.1473925%	0.0602500%	0.2076425%
Managed Forests	0.1473925%	0.0602500%	0.2076425%
<p>Example: Estimated taxes on a residential property with an Assessed Value of \$407,374:</p> <p>Estimated property tax = Assessed Value x Residential Tax Rate = \$407,374 x 0.8305702% = \$3,383.53</p>			

2009 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.6027807%	0.2520000%	0.8547807%
Multi-Residential	2.0373418%	0.2520000%	2.2893418 %

New Multi-Residential	0.6027807%	0.2520000%	0.8547807%
Commercial General	2.0431761%	1.8030600%	3.8462361%
Residual Commercial - Band 1	1.9776151%	1.8030600%	3.7806751%
Residual Commercial - Band 2	2.0431761%	1.8030600%	3.8462361%
Industrial	2.1484993%	1.8618110%	4.0103103%
Pipelines	1.1594874%	1.7425120%	2.9019994%
Farmlands	0.1506952%	0.0630000%	0.2136952%
Managed Forests	0.1506952%	0.0630000%	0.2136952%
<p>Example: Estimated taxes on a residential property with an Assessed Value of \$387,680:</p> <p>Estimated property tax = Assessed Value x Residential Tax Rate = \$387,680 x 0.8547807% = \$3,313.81</p>			

2008 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.6109226%	0.2640000%	0.8749226%
Multi-Residential	2.1191990%	0.2640000%	2.3831990%
New Multi-Residential	0.6109226%	0.2640000%	0.8749226%
Commercial	2.1514381%	1.9683050%	4.1197431%
Residual Commercial - Band 1	2.0926255%	1.9683050%	4.0609305%
Residual Commercial - Band 2	2.1514381%	1.9683050%	4.1197431%
Industrial	2.2855806%	2.0507090%	4.3362896%
Farmlands	0.1527307%	0.0660000%	0.2187307%
Pipelines	1.1751488%	1.7985840%	2.9737328%
Managed Forests	0.1527307%	0.0660000%	0.2187307%
<p>Example: Estimated taxes on a residential property with a Current Value Assessment of \$365,468:</p> <p>Estimated property tax = Current Value Assessment x Residential Tax Rate = \$365,468 x 0.8749226% = \$3,197.56</p>			

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2007 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.5888434%	0.264000%	0.8528434%
Multi-Residential	2.0881901%	0.2640000%	2.3521901%
New Multi-Residential	0.5888434%	0.2640000%	0.8528434%
Commercial	2.1174565%	1.975821%	4.0932775%
Industrial	2.3093771%	2.059907%	4.3692841%
Farmlands	0.1472109%	0.0660000%	0.2132109%
Pipelines	1.1326782%	1.802637%	2.9353152%
Managed Forests	0.1472109%	0.0660000%	0.2132109%
<p>Example: Estimated taxes on a residential property with a Current Value Assessment of \$369,300:</p> <p>Estimated property tax = Current Value Assessment x Residential Tax Rate = \$369,300 x 0.8528434% = \$3,149.55</p>			

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2006 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.5668587%	0.2640000%	0.8308587%
Multi-Residential	2.0605153%	0.2640000%	2.3245153%
New Multi-Residential	0.5668587%	0.2640000%	0.8308587%
Commercial	2.0876138%	1.9758210%	4.0634348%
Industrial	2.3197551%	2.0599070%	4.3796621%
Pipelines	1.0903891%	1.8026370%	2.8930261%
Farmlands	0.1417147%	0.0660000%	0.2077147%
Managed Forests	0.1417147%	0.0660000%	0.2077147%
<p>Example: Estimated taxes on a residential property with a Current Value Assessment of \$369,300:</p> <p>Estimated property tax = Current Value Assessment x Residential Tax Rate = \$369,300 x 0.8308587% = \$3,068.36</p>			

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2005 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.6107432%	0.2980000%	0.9067432%

Multi-Residential	2.2639951%	0.2960000%	2.5599951%
New Multi-Residential	0.6107432%	0.2960000%	0.9067432%
Commercial	2.2932935%	2.2156590%	4.5089525%
Industrial	2.5733817%	2.3136150%	4.8869967%
Pipeline	1.1748039%	1.8205630%	2.9953669%
Farmlands	0.1526859%	0.0740000%	0.2266859%
Managed Forests	0.1526859%	0.0740000%	0.2266859%
<p>Example: Estimated taxes on a residential property with a Current Value Assessment of \$330,700:</p> <p>Estimated property tax = Current Value Assessment x Residential Tax Rate</p> <p>= \$330,700 x 0.9067432%</p> <p>= \$2,998.60</p>			

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2004 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.5929546%	0.2960000%	0.8889546%
Multi-Residential	2.2305370%	0.2960000%	2.5265370%
New Multi-Residential	0.5929546%	0.2960000%	0.8889546%
Commercial	2.2587459%	2.215659%	4.4744049%
Industrial	2.5342463%	2.313615%	4.8478613%
Pipeline	1.1405863%	1.820563%	2.9611493%
Farmlands	0.1482387%	0.0740000%	0.2222387%
Managed Forests	0.1482387%	0.0740000%	0.2222387%
<p>Example: Estimated taxes on a residential property with a Current Value Assessment of \$330,700:</p> <p>Estimated property tax = Current Value Assessment x Residential Tax Rate</p> <p>= \$330,700 x 0.8889546%</p> <p>= \$2,939.77</p>			

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2003 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.6565552%	0.3350000%	0.9915552%
Multi-Residential	2.5411828%	0.3350000%	2.8761828%

New Multi-Residential	0.6565552%	0.3350000%	0.9915552%
Commercial	2.3114950%	2.299733%	4.6112280%
Commercial Vacant/Excess	1.6180465%	1.6098131%	3.2278596%
Industrial	2.7062882%	2.501734%	5.2080222%
Industrial Vacant/Excess	1.7590873%	1.6261271%	3.3852144%
Industrial-Farm Awaiting Development 1	0.1623773%	0.1501040%	0.3124813%
Pipeline	1.1213918%	1.8437590%	2.9651506%
Farmlands	0.1641388%	0.0837500%	0.2478888%
Managed Forests	0.1644388%	0.0837500%	0.2478888%
<p>Example: Estimated taxes on a residential property with a Current Value Assessment of \$295,000:</p> <p>Estimated property tax = Current Value Assessment x Residential/Farm Tax Rate</p> <p>= \$295,000 x 0.9915552%</p> <p>= \$2,925.09</p>			

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2002 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential	0.7308100%	0.3730000%	1.1038100%
Commercial	2.6616488%	2.6527450%	5.3143938%
Commercial Vacant/Excess	1.8631542%	1.8569215%	3.7200757%
Industrial	3.7141871%	3.4280080%	7.1421951%
Industrial Vacant/Excess	2.4142216%	2.2282052%	4.6424268%
Industrial-Farm Awaiting Development 1	0.2228512%	0.2056805%	0.4285317%
Multi-Residential	2.9242680%	0.3730000%	3.2972680%
New Multi-Residential	0.7308100%	0.3730000%	1.1038100%
Pipeline	1.2482180%	1.9367410%	3.1849590%
Farmlands	0.1827025%	0.0932500%	0.2759525%
Managed Forests	0.1827025%	0.0932500%	0.2759525%
<p>Example: Estimated taxes on a residential property with a Current Value Assessment of \$261,000:</p>			

<p>Estimated property tax = Current Value Assessment x Residential/Farm Tax Rate</p> <p>= \$261,000 x 1.1038100%</p> <p>= \$2,880.94</p>
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2001 Property Tax Rates			
Description	City Tax Rate %	Education Tax Rate %	Total Tax Rate %
Residential/Farm	0.700544%	0.37300%	1.073544%
Multi-Residential	2.924268%	0.37300%	3.297268%
Commercial	2.660400%	2.654118%	5.314518%
Commercial-Excess Land	1.862280%	1.857883%	3.720163%
Commercial-Vacant Land	1.862280%	1.857883%	3.720163%
Industrial	3.713508%	3.817012%	7.530520%
Industrial-Vacant Land	2.413780%	2.481056%	4.894836%
Industrial-Farm Awaiting Development 1	0.222810%	0.229021%	0.451831%
Farmlands	0.175136%	0.093250%	0.268386%
Pipeline	1.196524%	1.936741%	3.133265%
Managed Forests	0.175136%	0.09325%	0.268386%
<p>Example: Estimated taxes on a residential property with a Current Value Assesment of \$261,000:</p> <p>Estimated property tax = Current Value Assessment x Residential/Farm Tax Rate</p> <p>= \$261,000 x 1.073544%</p> <p>= \$2,801.95</p>			

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