

Appendix 1: Supplementary Information

Table 1: General Statistics

General Demographic, Business and Property Taxation Statistics										
Sources: Statistics Canada Tables 17-10-0142-01, 33-10-0719-01, Provincial Municipal Financial Information Websites, City Websites, Property Tax Bylaws										
City	Population (July 1, 2022)	Business Counts (June 2023)	Businesses/ 1,000 Persons	Total Assessed Value Per Person	Total Municipal Property Taxes Collected Per Person	Non-Residential Assessment Per Person	Non-Residential Taxes Per Person	Non-Residential Taxes Per Business	Non-Residential Taxes Per 1,000 Assessment	Municipal Non- Residential to Residential Tax Ratio
Winnipeg*	783,096	23,426	30	\$ 134,782	\$ 920	\$ 22,822	\$ 267	\$ 8,939	\$ 8.39	1.44
Regina	242,685	7,985	33	\$ 112,292	\$ 1,097	\$ 29,548	\$ 361	\$ 10,963	\$ 10.76	1.46
Saskatoon	288,311	9,794	34	\$ 118,070	\$ 966	\$ 29,468	\$ 321	\$ 9,450	\$ 9.76	1.61
Lethbridge	104,254	3,829	37	\$ 153,519	\$ 1,643	\$ 29,725	\$ 628	\$ 17,089	\$ 21.11	2.58
Calgary	1,413,800	55,060	39	\$ 223,253	\$ 1,535	\$ 40,234	\$ 742	\$ 19,044	\$ 18.43	4.26
Red Deer	105,883	3,873	37	\$ 149,732	\$ 1,400	\$ 36,875	\$ 574	\$ 15,679	\$ 15.56	2.13
Edmonton	1,087,172	38,133	35	\$ 172,117	\$ 1,759	\$ 36,525	\$ 797	\$ 22,713	\$ 20.86	2.98
Kelowna	153,385	7,276	47	\$ 348,176	\$ 1,150	\$ 49,599	\$ 333	\$ 7,025	\$ 5.72	2.45
Vancouver	706,012	37,894	54	\$ 628,188	\$ 1,378	\$ 120,738	\$ 592	\$ 11,022	\$ 5.06	3.10
Descriptive Statistics										
Average	542,733	20,808	38	\$ 226,681	\$ 1,317	\$ 43,948	\$ 513	\$ 13,547	\$ 12.85	2.45
Median	288,311	9,794	37	\$ 153,519	\$ 1,378	\$ 36,525	\$ 574	\$ 11,022	\$ 10.76	2.45
Std Deviation	478,155	18,762	8	\$ 167,167	\$ 299	\$ 29,819	\$ 196	\$ 5,302	\$ 6.29	0.92
Min	104,254	3,829	30	\$ 112,292	\$ 920	\$ 22,822	\$ 267	\$ 7,025	\$ 5.06	1.44
Max	1,413,800	55,060	54	\$ 628,188	\$ 1,759	\$ 120,738	\$ 797	\$ 22,713	\$ 21.11	4.26

Table 2: Residential and Non-Residential Property Taxes Per \$1,000 of Taxable Assessed Value (2023 Rates)¹²³

City of Winnipeg Property Taxes per \$1,000 of Assessed Value				City of Regina Property Taxes per \$1,000 of Assessed Value				City of Saskatoon Property Taxes per \$1,000 of Assessed Value			
Category	Residential	Non-Residential	Non-Residential To Residential Ratio	Category	Residential	Non-Residential	Non-Residential To Residential Ratio	Category	Residential	Non-Residential	Non-Residential To Residential Ratio
Municipal	\$5.81	\$8.39	1.44	Municipal	\$7.38	\$10.76	1.46	Municipal	\$6.05	\$9.76	1.61
Other	\$6.09	\$8.80	1.44	Other	\$0.65	\$0.95	1.46	Other	\$0.63	\$1.02	1.61
Provincial Education	\$0.00	\$5.47	5.47	Provincial Education	\$3.63	\$5.83	1.61	Provincial Education	\$3.63	\$5.83	1.61
Combined	\$11.90	\$22.65	1.90	Combined	\$11.66	\$17.54	1.50	Combined	\$10.31	\$16.61	1.61
City of Lethbridge Property Taxes per \$1,000 of Assessed Value				City of Calgary Property Taxes per \$1,000 of Assessed Value				City of Red Deer Property Taxes per \$1,000 of Assessed Value			
Category	Residential	Non-Residential	Non-Residential To Residential Ratio	Category	Residential	Non-Residential	Non-Residential To Residential Ratio	Category	Residential	Non-Residential	Non-Residential To Residential Ratio
Municipal	\$8.19	\$21.11	2.58	Municipal	\$4.33	\$18.43	4.26	Municipal	\$7.29	\$15.55	2.13
Other	\$0.15	\$0.15	1.00	Other	N/A	N/A	N/A	Other	\$0.04	\$0.04	1.00
Provincial Education	\$2.40	\$3.72	1.55	Provincial Education	\$2.24	\$3.64	1.63	Provincial Education	\$2.49	\$3.78	1.52
Combined	\$10.73	\$24.98	2.33	Combined	\$6.57	\$22.07	3.36	Combined	\$9.82	\$19.37	1.97
City of Edmonton Property Taxes per \$1,000 of Assessed Value				City of Kelowna Property Taxes per \$1,000 of Assessed Value				City of Vancouver Property Taxes per \$1,000 of Assessed Value			
Category	Residential	Non-Residential	Non-Residential To Residential Ratio	Category	Residential	Non-Residential	Non-Residential To Residential Ratio	Category	Residential	Non-Residential	Non-Residential To Residential Ratio
Municipal	\$7.01	\$20.86	2.98	Municipal	\$2.35	\$5.78	2.46	Municipal	\$1.63	\$5.06	3.10
Other	N/A	N/A	N/A	Other	\$0.51	\$1.27	2.48	Other	\$0.30	\$0.95	3.13
Provincial Education	\$2.44	\$3.61	1.48	Provincial Education	\$1.13	\$3.33	2.94	Provincial Education	\$0.84	\$3.37	4.00
Combined	\$9.45	\$24.47	2.59	Combined	\$4.00	\$10.38	2.60	Combined	\$2.78	\$9.38	3.37

¹ Data for this cluster table came from City property tax websites. Values for Regina, Saskatoon and Winnipeg have been converted using percentages of value calculations.

² "Other" category includes: Winnipeg (local school taxes); Regina and Saskatoon (public library); Lethbridge (Green Acres Foundation); Red Deer (Seniors Affordable Housing); Kelowna (library, regional district, regional hospital, BC Assessment); Vancouver (Metro Vancouver, Translink, Municipal Finance Authority, and BC Assessment)

³ Non-Residential includes commercial/other in Winnipeg, commercial and industrial properties in Alberta and Saskatchewan cities, Business and Other (Class 6) in British Columbia cities.

Table 3: Assessment and Taxation Statistics (Based on 2022 Budget Data)⁴

Assessment and Taxation Statistics By City.						
Percent Share of Taxable Assessment and Percent Share of Property Tax Levy By Property Class						
City	Percent Share of Total Taxable Assessed Value		Percent Share of Total Tax Levy		Tax Variance From Assessment (Percentage Points)	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Winnipeg	81	19	75	25	-6	6
Regina	74	26	67	33	-7	7
Saskatoon	75	25	67	33	-8	8
Lethbridge	79	21	62	38	-17	17
Calgary	82	18	52	48	-30	30
Red Deer	75	25	59	41	-16	16
Edmonton	78	22	55	45	-23	23
Kelowna	86	14	69	31	-17	17
Vancouver	81	19	56	44	-25	25
Descriptive Statistics						
Average	79.0	21.0	62.4	37.6	-16.6	16.6
Median	79.0	21.0	62.0	38.0	-17.0	17.0
Std Deviation	3.9	3.9	7.6	7.6	8.4	8.4
Min	74.0	14.0	52.0	25.0	-30.0	6.0
Max	86.0	26.0	75.0	48.0	-6.0	30.0

⁴ Data for this table came from the City of Winnipeg (Property Tax Statistics, the Government of Saskatchewan (Mill Rate Survey), the Government of Alberta (Municipal Finance Statistics) and the Government of British Columbia (Municipal Finance Statistics).

Table 4: Business Counts and Employee Size⁵

Business Counts and Statistics By City by Employee Size (at June 2023). Source: Statistics Canada Table 33-10-0719-01										
City	Total, with employees (Count)	Share of 1 to 4 employees	Share of 5 to 9 employees	Share of 10 to 19 employees	Share of 20 to 49 employees	Share of 50 to 99 employees	Share of 100 to 199 employees	Share of 200 to 499 employees	Share of 500 plus employees	Businesses per 1,000 Persons
Winnipeg	23,426	49.8%	19.1%	14.2%	11.0%	3.4%	1.5%	0.8%	0.4%	29.9
Regina	7,985	51.1%	20.4%	14.4%	8.8%	3.1%	1.1%	0.6%	0.4%	32.9
Saskatoon	9,794	49.3%	19.9%	15.2%	10.0%	3.2%	1.6%	0.6%	0.2%	34.0
Lethbridge	3,829	50.5%	20.9%	14.2%	9.7%	3.0%	1.0%	0.5%	0.2%	36.7
Calgary	55,060	61.2%	15.6%	10.6%	7.6%	2.7%	1.4%	0.6%	0.2%	38.9
Red Deer	3,873	52.0%	19.6%	13.4%	10.3%	3.0%	1.0%	0.5%	0.2%	36.6
Edmonton	38,133	56.8%	18.0%	11.8%	8.2%	2.8%	1.5%	0.6%	0.3%	35.1
Kelowna	7,276	51.7%	19.7%	14.7%	9.6%	2.9%	1.1%	0.3%	0.1%	47.4
Vancouver	37,894	58.5%	16.2%	11.5%	8.4%	2.8%	1.6%	0.7%	0.3%	53.7
Descriptive Statistics										
Average	20,808	53.4%	18.8%	13.3%	9.3%	3.0%	1.3%	0.6%	0.2%	38.4
Median	9,794	51.7%	19.6%	14.2%	9.6%	3.0%	1.4%	0.6%	0.2%	36.6
Std Deviation	18,762	-4.3%	-1.8%	-1.6%	-1.1%	-0.2%	-0.3%	-0.1%	-0.1%	7.5
Min	3,829	49.3%	15.6%	10.6%	7.6%	2.7%	1.0%	0.3%	0.1%	29.9
Max	55,060	61.2%	20.9%	15.2%	10.3%	3.2%	1.6%	0.7%	0.4%	53.7

⁵ Data and Calculations from: Table 33-10-0719-01 Canadian Business Counts, with employees, census metropolitan areas and census subdivisions, June 2023. <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=3310071901>