Survey of Alberta Municipalities Attachment 2

	DUE DATE				PENA	LTIES	DISCOUNTS (for early payments)	Monthly Payment Plan	
CITY	BIA	REALTY	2021 MAIL DATE	CURRENT	ARREARS	_	INTEREST on Credit Balances	Terms	
		June 30	BIA - Mar 15 (2021) BIA - Feb 15 (2022) Property Tax - May 25 Assessment - Feb 12	Total Annual REALTY: Jul 1 - 5%	15%	Total Annual Realty 1.25% per month		No	Apply anytime 2% admin fee on past due installments Pay missed installments plus admin fee
EDMONTON	March 31			Nov 1 - 5%		BIA 1.25% per month Not compounded		0.06% per month	Auto withdrawal date 1st day of each month 31% of tax base enrolled
CALGARY	March 30 BIA future- Non Res	June 30	Business - Feb 8 Property Tax - May 25 Assessment - Jan 14	Total Annual for 2021 70tal Annual 2022 74% Jul 1 – 3.5%; Jul 1 2022 - 7% Oct 1 – 0%; Oct 1 2022 - 7%		Total Annual	12%	No	 Applications taken anytime due date 22nd month Eff 2021 - no initial payment or filing fee Eg enroll for Oct, pay balance/3
						Not compounded		No	Auto withdrawal 1st of each month 60% of tax base enrolled
FORT SASKATCHEWAN	N/A	June 30	3rd week of May	Total Annual July 1 - 3% Aug 1 - 6% Sep 1 - 9% Supp Dec 1 - 3%		Total Annual	18%	No	Applications no deadline - no filing fee Payments 15th monthly Approx 40% (Not sure)
						Feb 1 - 9%		No	
GRANDE PRAIRIE PRAIRIE	N/A	June 30	May 31	Total Annual for 2021 Total Annual 2022 Jul 1 - 6%; 0% in 2021 Sep 1 - 6% Supp taxes - 6% after due date	6% 12%	Total Annual Jan 1 - 6% May 1 - 6% Sep 1 - 6% Not compounded	18%	Discontinued after 2019	 Apply 20th of each month for the following month Auto withdrawal last day of each month 1%/month filing fee on past due installments no filing fee after July 1 39% of tax base enrolled (Increased)
LETHBRIDGE	N/A BRZ	June 30	May 25	Total Annual for 2021 Total Annual 2022 Jul 1 - 7% Aug 1 - Dec - 1%	7% 12%	Total Annual 12% per annum calculated daily	12%	(incentive for Jan & Feb) 0.75% 0.75% per annum calculated from date of payment to June 30,	 Applications before Jul 20 - 2021 Sept 30 due date Aug to May (10 months) - 1st day monthly No filing fee 38% of tax base enrolled
LEDUC	N/A	June 30	Jan 20	Total Annual 2021 Total Annual 2022 Jul 1 - 6% Aug 1 - Dec 1 - 2%	10% 16%	Total Annual Jan 1 - 12% calculated daily	12%	No	 Apply anytime Applications in June pay balance/7 Auto withdrawal date last day of month No filing fee but if application is received after June deadline penalty applies 42% of tax base enrolled
				Total Annual 2021 Total Annual 2022	8.50% 12.00%	Total Annual Total Annual 2022	9.50% 12%	Jan to April 0.10% per month	 Application deadline December 31 Auto withdrawal date 1st of each month 2% filing fee after Jan plus past due installments
MEDICINE HAT	BRZ June 30	June 30	Tax - May	Jul 1 - 5.5% 2022- 7% Aug 1 - Dec 1 - 0.8% 2022- 1%		Jan 1 to Nov 1 - 0.8% Dec 107% 2022: Jan 1 to Dec 1 - 1%		Oct to Dec 0.10% per month May to Jun 0.12% per month	· 37% of tax base enrolled
				Total Annual 2021 Total Annual 2022	7% 10%	Total Annual 2021 Total Annual		No	 Application deadline June 15/Supps Nov 15 Payments last day of the month No filing fees
RED DEER	N/A BIA June 30	June 30	Tax - May 10	Jul 1 - 3.5% - 2022 - 5% Sep 1 - 3.5% - 2022 - 5%		Jan 1 - 7% - 2022 - 5% July 1 - 3% - 2022 - 5% Not compounded		No	· Approx 42% of base enrolled
				Total Annual	16%	Total Annual	18%	No	Apply anytime Jan to Dec No filing fee

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ST. ALBERT	N/A	June 30	May 29	July 1 - 4% Aug 1 – 6% Oct 1 - 6%			Jan 1 – 6% Apr 1 - 6% Jul 1 - 6%			No	 Forms sent in Nov - due by end of Dec Payments 15 or last day monthly (Jan–Dec) Approx 62% of base enrolled
STRATHCONA COUNTY	N/A	June 30		Jul 1 - 3% Aug 1 - 3% Sep 1 – 3% Not compounde	Total Annual 2021 Total Annual 2022 2022 - 6% 2022 - 9% ed		Jan 1 - 3% Feb 1 - 6% Mar 1 - 9% Compounded	Total Annual	18%	No No	 10 Business days prior to end of the month Auto withdrawal date 1st of each month \$25 fee and clear all past due installments 30% of tax base enrolled
WOOD BUFFALO BUFFALO	N/A	June 30		Jul 1 - 3% Sep 1 - 7% Nov 1 - 3%	Total Annual 2021	13%	Jan 1 - 9% Jul 1 - 2% Sep 1 - 2% Nov 1 - 2% Not compounded	Total Annual 2021	15%	No No	 Apply by 15th of month for next month Auto withdrawal date 1st of each month No filing fee on past due installments Approx 20% of base enrolled

November 22, 2021 - City Council | FCS00761