

**CITY OF EDMONTON  
BYLAW 20273  
TAX PENALTY, INTEREST AND MONTHLY PAYMENT BYLAW  
AMENDMENT #4 TO BYLAW 19394**

Edmonton City Council enacts:

1. Bylaw 19394, the Tax Penalty, Interest and Monthly Payment Bylaw is amended by this bylaw.
2. That Schedule “A” attached to Bylaw 19394 be deleted and that Schedule “A” attached hereto be substituted.
3. This bylaw comes into effect on January 1, 2023.

READ a first time this	day of	2022;
READ a second time this	day of	2022;
READ a third time this	day of	2022;
SIGNED AND PASSED this	day of	2022;

THE CITY OF EDMONTON

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MAYOR

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CITY CLERK

**SCHEDULE A - TAX PENALTY, INTEREST AND MONTHLY PAYMENT  
BYLAW 20273**

**Part 1**

“Current Year” means 2023

“Previous Years” 2022 and any year preceding 2022

	<u>Property</u>	<u>Business Improvement Area (BIA)</u>
Due Date - Annual Taxes	June 30	March 31

**Part 2 - Interest on Overpayments**

Interest on Overpayments	0.10% per month	0.10% per month
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**Part 3 - Penalty on Unpaid Taxes**

		<u>Current Taxes</u>		
<u>Penalty - Property</u>			<u>Penalty - BIA</u>	
July 1	5.0%		April 1	4.00%
September 1	5.0%		May 2	1.25%
November 1	<u>5.0%</u>		June 1	1.25%
<b>Total</b>	<b>15.0%</b>		July 1	1.25%
			August 1	1.25%
			September 1	1.25%
			October 4	1.25%
			November 1	1.25%
			December 1	<u>1.25%</u>
			<b>Total</b>	<b>14.00%</b>

**Monthly Penalty on Tax Arrears,**

**Supplementary/Amended Taxes and Additional Charges**

<b><u>Penalty - Property</u></b>		<b><u>Penalty - BIA</u></b>	
January 4	1.25%	January 4	1.25%
February 1	1.25%	February 1	1.25%
March 1	1.25%	March 1	1.25%
April 1	1.25%	April 1	1.25%
May 2	1.25%	May 2	1.25%
June 1	1.25%	June 1	1.25%
July 1	1.25%	July 1	1.25%
August 1	1.25%	August 1	1.25%
September 1	1.25%	September 1	1.25%
October 4	1.25%	October 4	1.25%
November 1	1.25%	November 1	1.25%
December 1	<u>1.25%</u>	December 1	<u>1.25%</u>
<b>Total</b>	<b>15.0%</b>	<b>Total</b>	<b>15.0%</b>

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<b>Part 4 - Late Payment Penalty</b>	<b><u>Property</u></b>	<b><u>BIA</u></b>
Late Payment Penalty on Initial Payment - Monthly Payment Plan Applications	2.0%	2.0%