

2023 SURVEY OF ALBERTA MUNICIPALITIES - Attachment 4

CITY	DUE DATE		MAIL DATES	PENALTIES				INTEREST ON OVERPAYMENTS	MONTHLY PAYMENT PLAN TERMS		
	BIA	REALTY		CURRENT		ARREARS					
EDMONTON	31-Mar	30-Jun	BIA - Feb 17 Property Tax - May 23 Assessment - Jan 16	Jul 4 - 5% Sep 1 - 5% Nov 1 - 5% BIA: April 1 - 5.25%; 1.25 May-Dec	Total Annual for 2023	15% 14% for BIA	1.25% per month Jan 1 - Dec 1	Total Annual for 2023	15%	0.10% per month	<ul style="list-style-type: none"> Apply anytime Auto withdrawal date 1st day of each month Missed installments plus admin fee and o/s penalty can be paid with 1st auto withdrawal Admin fee - 2% X total missed installments 33% of tax base enrolled
CALGARY	31-Mar	30-Jun	BIA - Feb Property Tax - May Assessment - Jan 4	Jul 1 - 7% Oct 1 - 7%	Total Annual for 2023	14%	1% per month	Total Annual for 2023	12%	No No	<ul style="list-style-type: none"> Applications taken anytime due date 22nd of every month No filing fee effective 2020 Auto withdrawal 1st of each month If someone requests on/after June 25, auto withdrawal will start on Aug 1 (no penalty) 60% of tax base enrolled
FORT SASKATCHEWAN	N/A	30-Jun	Property Tax - late-May Assessment - Feb	Jul 1 - 3% Aug 1 - 6% Sep 1 - 9% Supps: Dec 1 - 3%	Total Annual for 2023	18%	Jan 1 - 9% Feb 1 - 9%	Total Annual for 2023	18%	No No	<ul style="list-style-type: none"> Applications no deadline effective 2018 - no filing fee Payments 15th day of the month Approx 40% enrolled
GRANDE PRAIRIE	30-Jun	30-Jun	Property Tax - May 19 Assessment - Mar 1st week BIA - May 31	Jul 1 - 6% Sep 1 - 6% Supps - 6%	Total Annual for 2023	12%	Jan 1 - 6% May 1 - 6% Sep 1 - 6%	Total Annual for 2023	18%	Discontinued after 2019	<ul style="list-style-type: none"> Apply 20th of each month for the following month Auto withdrawal last day of each month Filing fee on past due pymts - Feb 1% Mar 2% Apr 3% May 4% Jun 5% Cancel if charged back payment not replaced by 20th of following month 39% of tax base enrolled
LETHBRIDGE	N/A	30-Jun-23	Tax - May Assmt - first week of Jan	Jul 1 - 7% Aug-Dec - 1% each month Supps: Aug - Dec - 1%	Total Annual for 2023	12%	12% per annum calculated daily	Total Annual for 2023	12%	No	<ul style="list-style-type: none"> Applications after annual taxes are paid - pay following years taxes Payments by auto withdrawal Aug to May (10 months) 1st monthly Max 10 monthly payments No filing fee; Incentive for early payments 40.04% of tax base enrolled
LEDUC	N/A	30-Jun-23	Tax - May Assmt - Jan	Jul 1 - 6% Aug 1 to Dec 1 - 2%	Total Annual for 2023	16%	Jan to Dec - 1.2%	Total Annual for 2023	14%	No	<ul style="list-style-type: none"> Apply anytime Applications in June - pay balance over 7 months Auto withdrawal date last business day monthly No filing fee but penalty will apply if application received after June deadline 46% of tax base enrolled
MEDICINE HAT	30-Jun	30-Jun-23	Tax - May 19, 2023 Assessment - Feb 28, 2023	4:30 pm on June 30- 8% Aug 1 to- Dec 1 - 1.2%	Total Annual for 2023	14%	Jan 1 to December - 1.2%	Total Annual for 2023	14.4%	No	<ul style="list-style-type: none"> Application deadline June 30 for current year Auto withdrawal dates 1st of each month 2% filing fee payable after January plus past due installments 37% of tax base enrolled
RED DEER	30-Jun	30-Jun-23	Tax - May (Late May) Assessment - January	Jul 1 - 6% Sep 1 - 6%	Total Annual for 2023	12%	Jan 1 - 6% Jul 1 - 6%	Total Annual for 2023	12%	No	<ul style="list-style-type: none"> Application accepted till June 15th - Supp Nov 15th, Payment last day of the month No filing fees & no enrollment accepted after Jun 15 Approx 42% of base enrolled
ST. ALBERT	N/A	30-Jun-23	Tax - May 29, 2023 Assessment - June 6, 2023	Jul 1 - 4% Aug 1 - 6% Oct 1 - 6%	Total Annual for 2023	16%	Jan 1 - 6% Apr 1 - 6% Jul 1 - 6%	Total Annual for 2023	18%	No	<ul style="list-style-type: none"> Apply anytime No filing fee, forms sent in Nov by end of Dec. Payments 15th or last day of month (Jan - Dec) Approx 62% of base enrolled
STRATHCONA COUNTY	N/A	30-Jun-23	Non Res Tax - May 20 Non Res Assmt- Jan Res - combined notices May	Jul 1 - 3% Aug 1 - 6% Sep 1 - 9%	Total Annual for 2023	18%	Jan 1 - 3% Feb 1 - 6% Mar 1 - 9% Compounded	Total Annual for 2023	18%	No	<ul style="list-style-type: none"> Apply 10 Business days prior to end of the month Auto withdrawal date 1st day of each month No charges for 2023 - \$25 fee - clear all past due installments 30% of tax base enrolled
WOOD BUFFALO	N/A	30-Jun-23	Property tax bills - May 2023 Assessment - Feb 17, 2023	Jul 1 - 3% Sep 1 - 7% Nov 1 - 3%	Total Annual for 2023	13%	Jan 1 - 9% Jul 1 - 2% Sep 1 - 2% Nov 1 - 2%	Total Annual for 2023	15%	No	<ul style="list-style-type: none"> Apply by 15th of each month for previous month Auto withdrawal dates 1st of each month No filing fee on past due installments Approx 20% of base enrolled
AIRDRIE	N/A	30-Jun-23	Tax - May 29 Assessment - Jan 13	Jul 1 - 5% Sep 1 - 5% Nov 1 - 5%	Total Annual for 2023	15%	Jan 1 - 9% Apr 1 - 9%	Total Annual for 2023	18%	No	<ul style="list-style-type: none"> Monthly instalments Jan to Dec No filing fee Auto withdrawal last day of each month If there is a balance on Jan 1 from last year, MPP will be cancelled
SPRUCE GROVE	N/A	30-Jun-23	Tax - Late May	Jul 1 - 4.5% Sep 1 - 4.5% Nov 1 - 4.5%	Total Annual for 2023	13.5%	Jan 1 - 7% Mar 1 - 7%	Total Annual for 2023	14%		<ul style="list-style-type: none"> Auto withdrawal 17th of each month
OTTAWA	Same as realty	Tax interim payment 1 - Mar 16 Tax final payment 2 - June 15	Tax interim notice 1 - Feb 16 Tax final notice 2 - May 18	1.25% per month Jan 1 - Dec 1	Total Annual for 2023	15%	1.25% per month Jan 1 - Dec 1	Total Annual for 2023	15%		
WINNIPEG	31-May	30-Jun	BIA - Apr 20 Property Tax - May 11 Assessment - Early Jun of last year	2.50% on Jun-Jul and Sep-Dec for business 7.50% August for business 2.50% on Jul-Aug and Oct-Dec for business	Total Annual for 2023	20% for realty 22.5% for business	2.50% per month Jan 1 - Dec 1	Total Annual for 2023	30%		<ul style="list-style-type: none"> Late payment fee - 2% X total missed installments

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BRAMPTON	Same as realty	Tax interim payment 1 - Feb 15, Mar 22, Apr 19 Tax final payment 2 - Jul 19, Aug 23, Sep 20	Tax interim payment 1 - Jan Tax final payment 2 - Jun	Total Annual for 2023 1.25% per month Jan 1 - Dec 1	15%	Total Annual for 2023 1.25% per month Jan 1 - Dec 1	15%	Auto withdrawal 1st of each month	
SASKATOON	N/A	30-Jun-23	Tax - May 2023	Total Annual for 2023 Jul - Dec - 1.25% monthly	7.5%	Total Annual for 2023 1.5% per month Jan 1 to Dec 1	18%	<ul style="list-style-type: none"> · Monthly instalments Jan to Dec · Auto withdrawal 1st banking day of each month · Applications accepted throughout the year · All tax arrears and any missed instalments from Jan 1 must be paid at time of application 	
ABBOTSFORD	N/A	4-Jul-23	Tax - End of May	Total Annual for 2023 July 1 - 5% September 16 - 5%	10%	Total Annual for 2023 3% above prime lending	10.2%	<ul style="list-style-type: none"> · Ten monthly pre-payments · All tax arrears and outstanding taxes must be paid in full · Auto withdrawals start August 15 for the next tax year 	
VANCOUVER	Same as realty	Advance taxes - Feb 2 Main taxes - Jul 5	Advance taxes - Nov of previous year Main taxes - Jun	Total Annual for 2023 Feb 3 - 5% July 6 - 5%	10%	Total Annual for 2023 Jan 1 - 8.7%	8.7%	<ul style="list-style-type: none"> · 10 months of payment · Aug - Dec and Mar - May · Auto withdrawal on the 1st of the month 	
MISSISSAUGA	Tax interim payment 1 - Mar 2 Tax final payment 2 - Aug 4	Tax interim payment 1 - Mar 2, Apr 5, May 4 Tax final payment 2 - Jul 7, Aug 4, Sep 1	Tax interim notice 1 - 1st week of Feb Tax final notice 2 - 2nd week of Jul	Total Annual for 2023 1.25% per month Jan 1 - Dec 1	15%	Total Annual for 2023 1.25% per month Jan 1 - Dec 1	15%		
HALIFAX	N/A	First bill - end April Second bill - end Oct	First bill - March Second bill - September	Total Annual for 2023 15% annually, interest is applied daily	15%	Total Annual for 2023 Interest is applied daily, 15% annually	15%	<ul style="list-style-type: none"> · 2 payment options · 2 withdrawals on due dates · Monthly or bi-weekly plan 	
SURREY	N/A	2-Jul-23	Tax - Late May	Total Annual for 2023 5% in July 5% Sept 2	10%	Total Annual for 2023 3% per month	36%	<ul style="list-style-type: none"> · 10 monthly payments Aug 1 to May 1 · Must make the final payment manually each year · No refunds available 	
HAMILTON	N/A	Interim payment 1 - end Feb Interim payment 2 - end April Final payment 1 - end June Final payment 2 - end Sept	Tax interim bill - early Feb Tax final notice - early June	Total Annual for 2023 1.25% per month	15%	Total Annual for 2023 1.25% per month	15%	<ul style="list-style-type: none"> · Five payment plan options · 12 month plans, on 1st or 15th of month · 10 month plan Feb to Nov on 1st of month · 12 month arrears plan 	