

**CITY OF EDMONTON**

**BYLAW 20578**

**TAX PENALTY, INTEREST AND MONTHLY PAYMENT BYLAW  
AMENDMENT #5 TO BYLAW 19394**

Edmonton City Council enacts:

1. Bylaw 19394, the Tax Penalty, Interest and Monthly Payment Bylaw is amended by this bylaw.
2. Section 2(m) is amended by adding “clean energy improvement,” after “local improvement,”.
3. That Schedule “A” attached to Bylaw 19394 be deleted and that Schedule “A” attached hereto be substituted.
4. This bylaw comes into effect on January 1, 2024.

READ a first time this 24th day of October 2023;

READ a second time 24th day of October 2023;

READ a third time 24th day of October 2023;

SIGNED AND PASSED this 24th day of October 2023.

THE CITY OF EDMONTON



MAYOR



CITY CLERK

**SCHEDULE A - TAX PENALTY, INTEREST AND MONTHLY PAYMENT  
BYLAW 20578**

**Part 1**

“Current Year” means 2024

“Previous Years” 2023 and any year preceding 2023

	<b><u>Property</u></b>	<b><u>Business Improvement Area (BIA)</u></b>
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**

<b><u>Current Taxes</u></b>			
<b><u>Penalty - Property</u></b>		<b><u>Penalty - BIA</u></b>	
July 3	5.0%	April 3	4.00%
September 4	5.0%	May 1	1.25%
November 1	<u>5.0%</u>	June 1	1.25%
<b>Total</b>	<b>15.0%</b>	July 3	1.25%
		August 1	1.25%
		September 4	1.25%
		October 2	1.25%
		November 1	1.25%
		December 3	<u>1.25%</u>
		<b>Total</b>	<b>14.00%</b>

**Monthly Penalty on Tax Arrears,**

### Supplementary/Amended Taxes and Additional Charges

**Penalty - BIA**

January 3	1.25%	January 3	1.25%
February 1	1.25%	February 1	1.25%
March 1	1.25%	March 1	1.25%
April 3	1.25%	April 3	1.25%
May 1	1.25%	May 1	1.25%
June 1	1.25%	June 1	1.25%
July 3	1.25%	July 3	1.25%
August 1	1.25%	August 1	1.25%
September 4	1.25%	September 4	1.25%
October 2	1.25%	October 2	1.25%
November 1	1.25%	November 1	1.25%
December 3	<u>1.25%</u>	December 3	<u>1.25%</u>
<b>Total</b>	<b>15.0%</b>	<b>Total</b>	<b>15.0%</b>

<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%