

**Side-by-side Comparison of Proposed Bylaw Amendments**

Changes shown are for Bylaw 19394 only, and do not include the changes in penalty dates that are updated each calendar year to reflect weekends and statutory holidays, as reflected in Schedule A of Bylaw 20895.

Additions are shown in **blue** text.

<p align="center"><b>Bylaw 19394 (2024 Bylaw)</b></p>	<p align="center"><b>Bylaw 20895 (Proposed 2025 Bylaw)</b></p>
<p>Part I - Section 2(m):</p> <p><b>“Tax”</b> includes property, business, business improvement area, special, supplementary, amended, partial year, local improvement, clean energy improvement (CEIP), community revitalization levies, and all other taxes or Additional Charges lawfully imposed pursuant to the Act or any other statute of the Province of Alberta and include dishonoured cheque fees;</p>	<p>Part I - Section 2(m):</p> <p><b>“Tax”</b> includes property, business, business improvement area, special, supplementary, amended, <b>partial-year</b>, local improvement, clean energy improvement, community revitalization levies, and all other taxes or Additional Charges lawfully imposed pursuant to the Act or any other statute of the Province of Alberta and includes dishonoured <b>payment cheque</b> fees;</p>
<p>Part III - Section 10(4):</p> <p>Subsection (1) does not apply to any business paying business improvement area tax for the 2021 taxation year and refund cheques will be automatically issued if there is an overpayment for those businesses.</p>	<p><del>Part III – Section 10(4):</del></p> <p><del>Subsection (1) does not apply to any business paying business improvement area tax for the 2021 taxation year and refund cheques will be automatically issued if there is an overpayment for those businesses.</del></p>
<p>Part IV - Section 11(2):</p> <p>An Agreement will allow Taxes to be paid in monthly installments by automatic bank withdrawal on the first day of each calendar month.</p>	<p>Part IV - Section 11(2):</p> <p>An Agreement will allow Taxes to be paid in monthly installments by automatic bank withdrawal on the first day of each calendar month.</p>

### Attachment 3

<p>Part IV - Section 11(3):</p> <p>An Agreement may allow Taxes to be paid in equal monthly installments.</p>	<p><del>Part IV - Section 11(3):</del></p> <p><del>An Agreement may allow Taxes to be paid in equal monthly installments.</del></p>
<p>Part IV - Section 13(4):</p> <p>For the 2021 taxation year, Section (2) does not apply for any applications received between April 21 and December 31. (S.3 Bylaw 19732 May 17, 2021).</p>	<p><del>Part IV - Section 13(4):</del></p> <p><del>For the 2021 taxation year, Section (2) does not apply for any applications received between April 21 and December 31. (S.3 Bylaw 19732 May 17, 2021).</del></p>
<p>Part IV - Section 18(d):</p> <p>the ownership of the property changes.</p>	<p>Part IV - Section 18(d):</p> <p>the City receives confirmation of a change of ownership which has been registered with Alberta Land Titles.</p>