

CITY OF EDMONTON
BYLAW 20895
TAX PENALTY, INTEREST AND MONTHLY PAYMENT BYLAW
AMENDMENT #6 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 deleting “partial year,”.
3. Section 2(m) is further amended by deleting “cheque” and replacing it with “payment”.
4. Section 10(4) is deleted.
5. Section 11(3) is deleted.
6. Section 13(4) is deleted.
7. Section 18(d) is deleted and replaced with “the City receives confirmation of a change of ownership which has been registered with Alberta Land Titles.”.
8. That Schedule “A” attached to Bylaw 19394 be deleted and that Schedule “A” attached hereto be substituted.
9. This bylaw comes into effect on January 1, 2025.

Attachment 1

**SCHEDULE A - TAX PENALTY, INTEREST AND MONTHLY PAYMENT
BYLAW 20895**

Part 1

“Current Year” means 2025

“Previous Years” 2024 and any year preceding 2024

	<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 3	5.0%		May 1	1.25%
November 1	<u>5.0%</u>		June 3	1.25%
Total	15.0%		July 1	1.25%
			August 1	1.25%
			September 3	1.25%
			October 2	1.25%
			November 1	1.25%
			December 2	<u>1.25%</u>
			Total	14.00%

Monthly Penalty on Tax Arrears,

Supplementary/Amended Taxes and Additional Charges

<u>Penalty - Property</u>		<u>Penalty - BIA</u>	
January 1	1.25%	January 1	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 1	1.25%	May 1	1.25%
June 3	1.25%	June 3	1.25%
July 1	1.25%	July 1	1.25%
August 1	1.25%	August 1	1.25%
September 3	1.25%	September 3	1.25%
October 2	1.25%	October 2	1.25%
November 1	1.25%	November 1	1.25%
December 2	<u>1.25%</u>	December 2	<u>1.25%</u>
Total	15.0%	Total	15.0%

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