

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.

Additions are shown in **blue** text.

<p align="center">Bylaw 19394 (2025 Bylaw)</p>	<p align="center">Bylaw 21197 (Proposed 2026 Bylaw)</p>
<p>Part I - Definitions Section 2(j):</p> <p>“Initial Payment” is a payment amount as calculated in Section 13 charged to a Taxpayer when a request is made after January 1 of the Current year to start monthly installment payments for that year;</p>	<p>Part I - Definitions Section 2(j):</p> <p>“Initial InstallmentPayment” is the first autowithdrawal payment as calculated in accordance with this Bylaw that is charged to a Taxpayer after an Agreement has been approved; a payment amount as calculated in Section 13 charged to a Taxpayer when a request is made after January 1 of the Current year to start monthly installment payments for that year;</p>
<p>Part II - Penalties on Unpaid Taxes Section 5(3):</p> <p>A property that has been approved for an Agreement and has made an Initial Payment shall not be charged penalties for any Tax as long as the Agreement is in place.</p>	<p>Part II - Penalties on Unpaid Taxes Section 5(3):</p> <p>A property that has been approved for an Agreement and has made an Initial InstallmentPayment shall not be charged penalties for any Tax as long as the Agreement is in place.</p>
<p>Part IV - Prohibited Agreement Section 12:</p> <p>The City shall not enter into an Agreement if on the date of application, the Tax Roll of the Taxpayer reflects Tax</p>	<p>Part IV - Tax ArrearsProhibited Agreement Section 12:</p> <p>In order for a Taxpayer to enter into an Agreement, a Taxpayer shall agree to</p>

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<p>Arrears.</p>	<p>pay all Tax Arrears as part of the Initial Installment. The City shall not enter into an Agreement if on the date of application, the Tax Roll of the Taxpayer reflects Tax Arrears.</p>
<p>Part IV - Partial Year Agreement Initial Payment Section 13(1):</p> <p>A Taxpayer that enters into an Agreement part way through a Taxation year and wants the Agreement to apply to the remainder of the Current Year must make an Initial Payment in an amount calculated by adding:</p> <ul style="list-style-type: none"> (a) the total of any monthly installment payments that would have been due prior to the commencement of the Agreement; (b) any penalties imposed according to Part II of this Bylaw; and (c) any Additional Charges that have been imposed on the Tax Roll. 	<p>Part IV - Initial Installment Partial Year Agreement Initial Payment Section 13(1):</p> <p>A Taxpayer that enters into an Agreement shall be charged an Initial Installment by an automatic bank withdrawal that includes: part way through a Taxation year and wants the Agreement to apply to the remainder of the Current Year must make an Initial Payment in an amount calculated by adding:</p> <ul style="list-style-type: none"> (a) the first monthly installment payment; (b) the total of any monthly installment payments that would have been made earlier in the year and are outstanding; (c) any Penalties imposed under Part II of this Bylaw; (d) any Additional Charges that have been imposed on the Tax Roll for the property or the business; and (e) all Tax Arrears and penalties on Tax Arrears on the property or business. <p>(a) the total of any monthly installment payments that would have been due prior to the commencement of the Agreement;</p> <p>(b) any penalties imposed according</p>

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	<p style="text-align: center;">to Part II of this Bylaw; and (c) any Additional Charges that have been imposed on the Tax Roll.</p>
<p>Part IV - Partial Year Agreement Initial Payment Section 13(2):</p> <p>In addition to the Initial Payment made under subsection (1), a late payment penalty must be paid on the amount outlined in section 13(1)(a) at the rate set out in Schedule A.</p>	<p>Part IV - Initial Installment Partial Year Agreement Initial Payment Section 13(2):</p> <p>A service fee shall be added to the Initial Installment calculated by taking the amount in Section 13(1)(b) and multiplying it by the percentage in Part IV of Schedule "A". In addition to the Initial Payment made under subsection (1), a late payment penalty must be paid on the amount outlined in section 13(1)(a) at the rate set out in Schedule A.</p>
	<p>Part IV - Initial Installment Partial Year Agreement Initial Payment Section 13(3):</p> <p>No service fee shall be charged if there is no amount in Section 13(1)(b).</p>
<p>Part IV - Partial Year Agreement Initial Payment Section 13(3):</p> <p>When a Taxpayer requests the City to enter into an Agreement near the end of any given month, the City may delay the commencement of the Agreement until the end of the following month and adjust the Initial Payment as necessary.</p>	<p>Part IV - Initial Installment Partial Year Agreement Initial Payment Section 13(4):</p> <p>When a Taxpayer requests the City to enter into an Agreement near the end of any given month, the City may delay the commencement of the Agreement until the end of the following month and adjust the Initial Payment as necessary.</p>
<p>Part IV - Timing of Initial Payment Section 14(1):</p>	<p>Part IV - Timing of Initial Payment Section 14(1):</p>

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<p>A Taxpayer may make the Initial Payment at the same time as the first monthly installment payment is due under the Agreement.</p>	<p>Repealed 2025. A Taxpayer may make the Initial Payment at the same time as the first monthly installment payment is due under the Agreement.</p>
<p>Part IV - Timing of Initial Payment Section 14(2):</p> <p>Despite subsection (1), where the City has delayed the commencement of an Agreement in accordance with Section 13(3), the Initial Payment must be made prior to a penalty applying pursuant to Schedule "A" to avoid that additional penalty.</p>	<p>Part IV - Timing of Initial Payment Section 14(2):</p> <p>Repealed 2025. Despite subsection (1), where the City has delayed the commencement of an Agreement in accordance with Section 13(3), the Initial Payment must be made prior to a penalty applying pursuant to Schedule "A" to avoid that additional penalty.</p>
<p>Part IV - Termination of Agreement Section 18:</p> <p>An Agreement shall be cancelled immediately, if:</p> <ul style="list-style-type: none"> (a) any two installments are not honoured by the Taxpayer's bank; (b) the Initial Payment is not honoured by the Taxpayer's bank; (c) the Taxpayer requests the cancellation; or (d) the City receives confirmation of a change of ownership which has been registered with Alberta Land Titles. 	<p>Part IV - Termination of Agreement Section 18:</p> <p>An Agreement shall be cancelled immediately, if:</p> <ul style="list-style-type: none"> (a) any two installments are not honoured by the Taxpayer's bank; (b) the Initial Installment Payment is not honoured by the Taxpayer's bank; (c) the Taxpayer requests the cancellation; or (d) the City receives confirmation of a change of ownership which has been registered with Alberta Land Titles.