

**CITY OF EDMONTON
BYLAW 21197
TAX PENALTY, INTEREST AND MONTHLY PAYMENT BYLAW
AMENDMENT #7 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(j) is amended by deleting the section and adding the following:

2 (j) "Initial Installment" is the first autowithdrawal payment as calculated in accordance with this Bylaw that is charged to a Taxpayer after an Agreement has been approved.

3. Section 5(3) is amended by replacing "Initial Payment" with "Initial Installment".
4. Section 12 is amended by deleting the section and replacing it with the following:

TAX ARREARS 12 In order for a Taxpayer to enter into an Agreement, a Taxpayer shall agree to pay all Tax Arrears as part of the Initial Installment.

5. Section 13 is amended by deleting the section and replacing it with the following:

**INITIAL
INSTALLMENT** 13 (1) A Taxpayer that enters into an Agreement shall be charged an Initial Installment by an automatic bank withdrawal that includes:

- (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.

- (2) 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".
- (3) No service fee shall be charged if there is no amount in Section 13(1)(b).
- (4) 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.

6. Section 14 is deleted.

7. Section 17(b) is amended by replacing "Initial Payment" with "Initial Installment".

8. That Schedule "A" attached to Bylaw 19394 be deleted and that Schedule "A" attached hereto be substituted.

9. This bylaw comes into force on signing, except for Section 8 which shall come into force on January 1, 2026.

READ a first time this 16th day of September 2025;

READ a second time this 16th day of September 2025;

READ a third time this 16th day of September 2025;

SIGNED AND PASSED this 16th day of September 2025.

THE CITY OF EDMONTON



.....
MAYOR



.....
CITY CLERK

**SCHEDULE A - TAX PENALTY, INTEREST AND MONTHLY
PAYMENT
BYLAW 21197**

Part 1

“Current Year” means 2026

“Previous Years” 2025 and any year preceding 2025

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

Part 4 - Service Fee
Service Fee for new
Monthly Payment
Plan Applications

Property
2.0%

BIA
2.0%