

# Bylaw 19640 - Amendments to Bylaw 19394

## Leduc Annexation Area Change Tax Due Date

### Recommendation

That Executive Committee recommend to City Council:

That Bylaw 19640 be given the appropriate readings.

### Purpose

To amend Bylaw 19394 to reflect City Council's recent decision to allow payment of 2021 property taxes until December 31, 2021 without penalties, for Leduc Annexed Residential Properties. The amendment will also correct errors in the Schedule for the bylaw.

### Readings

Bylaw 19640 is ready for three readings.

A majority vote of City Council on all three readings is required for passage.

Three readings are required prior to the mailing of the 2021 annual property tax notices.

If Council wishes to give three readings during a single meeting, then prior to moving third reading, Council must unanimously agree "That Bylaw 19640 be considered for third reading."

### Position of Administration

Administration supports this Bylaw.

### Previous Council/Committee Action

At the February 8, 2021, City Council meeting, the following motion was passed:

1. That Administration provide a report to Committee, outlining amendments to Bylaw 12914, to change the tax due date on residential properties within the Leduc County annexed area to December 31, 2021, in accordance with Option

2, as outlined in the February 1, 2021, Financial and Corporate Services report FCS00021rev.

### **Report Summary**

This amendment to Bylaw 19394, Tax Penalty, Interest and Monthly Payment Bylaw is required to reflect City Council's decision to extend the due date for payment of 2021 property taxes for Leduc Annexed Residential Properties until December 31, 2021 without incurring penalty.

City Administration also took this opportunity to amend the Schedule to the bylaw to correct errors that were found within the dates.

### **Report**

This amending bylaw ensures that Leduc annexed residential property owners that experienced an increase in property taxes in 2020, due primarily to property assessment value changes related to either market analysis or data corrections, receive time to pay their 2021 annual property taxes until December 31, 2021 without penalty

Please note Bylaw 12914, as mentioned in the approved motion above, has been replaced by Bylaw 19394.

### **Corporate Outcomes and Performance Management**

| <b>Corporate Outcome(s): The City of Edmonton has a resilient financial position</b> |                                                              |                                                                                   |                                                                       |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| <b>Outcome(s)</b>                                                                    | <b>Measure(s)</b>                                            | <b>Result(s)</b>                                                                  | <b>Target(s)</b>                                                      |
| The City of Edmonton has a resilient financial position.                             | Property tax collection rate of $\geq$ 98.4% as of year end. | Property tax collections (including Leduc annexed properties) was 96.7% for 2020. | $\geq$ 98.4% of property taxes are collected during the current year. |

### **Attachments**

1. Bylaw 19640
2. Bylaw 19394

### **Others Reviewing this Report**

- Kim Fallis-Howell, Acting City Solicitor