

**THE CITY OF EDMONTON**

**BYLAW 19640  
TAX PENALTY, INTEREST AND MONTHLY PAYMENT BYLAW  
AMENDMENT NO. 1**

Edmonton City Council enacts:

1. Bylaw 19394, Tax Penalty, Interest and Monthly Payment Bylaw is amended by this bylaw.

2. Section 2(j.1) is added after Section 2(j):

2(j.1) “Leduc Annexed Residential Properties” are those properties annexed to the City of Edmonton pursuant to Order in Council 359/201 that are partly or fully classified as Residential properties pursuant to Section 297 of the Act;

3. The following Section 4(4) is added after Section 4(3):

4(4) Notwithstanding Section 4(1), the due date for the annual 2021 taxes for Leduc Annexed Residential Properties is December 31, 2021 and no penalties shall be charged on current taxes in 2021.



**SCHEDULE A - TAX PENALTY, INTEREST AND MONTHLY PAYMENT  
BYLAW 19640**

**Part 1**

“Current Year” means 2021

“Previous Years” 2020 and any year preceding 2020

	<u>Property</u>	<u>Business Improvement Area BIA</u>
Due Date - Annual Taxes	June 30	April 30

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**Part 2 - Interest on Overpayments**

Interest on Overpayments	0.06% per month	0.06% 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%	May 1	5.25%
September 1	5.0%	June 1	1.25%
November 2	5.0%	July 1	1.25%
<b>Total</b>	<b>15.0%</b>	August 4	1.25%
		September 1	1.25%
		October 1	1.25%
		November 2	1.25%
		December 1	<u>1.25%</u>
		<b>Total</b>	<b>14.0%</b>

**Monthly Penalty on Tax Arrears,**

**Supplementary/Amended Taxes and Additional Charges**

**Penalty - Property**

**Penalty - BIA**

January 1	1.25%	January 1	1.25%
February 2	1.25%	February 2	1.25%
March 2	1.25%	March 2	1.25%
April 1	1.25%	April 1	1.25%
May 1	1.25%	May 1	1.25%
June 1	1.25%	June 1	1.25%
July 1	1.25%	July 1	1.25%
August 4	1.25%	August 4	1.25%
September 1	1.25%	September 1	1.25%
October 1	1.25%	October 1	1.25%
November 2	1.25%	November 2	1.25%
December 1	<u>1.25%</u>	December 1	<u>1.25%</u>
<b>Total</b>	<b>15.0%</b>	<b>Total</b>	<b>15.0%</b>

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**Part 4 - Late Payment Penalty**

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