

THE CITY OF EDMONTON

**BYLAW 19732
TAX PENALTY, INTEREST AND MONTHLY PAYMENT BYLAW
AMENDMENT NO. 2**

Edmonton City Council enacts:

1. Bylaw 19394, Tax Penalty, Interest and Monthly Payment Bylaw is amended by this bylaw.
2. The following Section 10(4) is added after Section 10(3):

10(4) Subsection (1) does not apply to any businesses paying business improvement area tax for the 2021 taxation year and refund cheques will be automatically issued if there is an overpayment for those businesses.
3. Section 13(4) is added after Section 13(3):

13(4) For the 2021 taxation year, Section (2) does not apply for any applications received between April 21 and December 31.
4. Schedule “A” is deleted and replaced by Schedule “A” attached to this bylaw.

5. This bylaw comes into force on the date it is passed and is retroactive to April 21, 2021.

READ a first time this 17th day of May, A.D. 2021;

READ a second time this 17th day of May, A.D. 2021;

READ a third time this 17th day of May, A.D. 2021;

SIGNED AND PASSED this 17th day of May, A.D. 2021.

THE CITY OF EDMONTON



MAYOR



A/ CITY CLERK

**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

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	0.00%
September 1	5.0%	June 1	1.25%
November 2	5.0%	July 1	1.25%
Total	15.0%	August 4	1.25%
		September 1	1.25%
		October 1	1.25%
		November 2	1.25%
		December 1	<u>1.25%</u>
		Total	8.75%

Monthly Penalty on Tax Arrears,

Supplementary/Amended Taxes and Additional Charges

Penalty - Property

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

Penalty - BIA

January 1	1.25%
February 2	1.25%
March 2	1.25%
April 1	1.25%
May 1	0.00%
June 1	1.25%
July 1	1.25%
August 4	1.25%
September 1	1.25%
October 1	1.25%
November 2	1.25%
December 1	<u>1.25%</u>
Total	13.75%

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%