



**BYLAW 16155**

Part 1

“Current Year” means 2013  
 “Previous Year” means 2012

	<u>Property</u>	<u>BRZ</u>
Due Date – Annual Taxes	June 30	March 31
<u>Part 2 – Interest on Overpayments</u>		
Interest on Overpayments	0.09% per month	0.09% per month
<u>Part 3 – Penalties on Unpaid Taxes</u>		
Current Taxes	Penalties/Property	Penalties/BRZ
	July 3 – 7%	April 3 – 4%
	September 1 – 3.5%	May 1 – 1.25%
	November 1 – 3.5%	June 1 – 1.25%
	<hr style="border-top: 1px solid black;"/>	July 3 – 1.25%
	TOTAL – 14%	August 1 – 1.25%
		September 1 – 1.25%
		October 1 – 1.25%
		November 1 – 1.25%
		December 1 – 1.25%
		<hr style="border-top: 1px solid black;"/>
		TOTAL – 14%
Supplementary/Partial Year Taxes	1.25% per month	1.25% per month
Additional Charges	1.25% per month	1.25% per month
Taxes Remaining Unpaid from Previous Years	1.25% per month	1.25% per month
<u>Part 4 – Payment of Taxes on a Monthly Basis</u>		
Late Payment Penalty on Initial Payment (late applications only)	2%	2%

(S.2, Bylaw 15340, December 01, 2009)  
 (S.15, Bylaw 15561, November 26, 2010)  
 (S.2, Bylaw 15839, September 14, 2011)