



Penalties

Current taxes are due by the date on the front of this notice. If current taxes are not paid on or before this due date, penalties will be added.

- On July 1st of the year in which the taxes are levied or the day following the due date, a penalty of (4%) shall be added.
- On August 1st of the year in which the taxes are levied, unpaid annual taxes and associated penalties shall be penalized four and one-half percent (4.5%)
- On September 1st of the year in which the taxes are levied, unpaid annual taxes and associated penalties shall be penalized five percent (5%).
- On the first of each month October to December, unpaid annual taxes and associated penalties shall be penalized one and one-half percent (1.5%)
- Any taxes and penalties remaining unpaid after December 31st of the year for which the same are levied shall be penalized an amount equal to one and one-half percent (1.5%) on each of the first days of January through December on the balance outstanding at the end of the previous month.
- In addition to penalties being applied against taxes not paid by the due date, the property may be subject to tax recovery.

If a complaint has been filed against the assessment the taxes must still be paid by the due date to avoid penalties. If the decision results in a credit balance, a refund will be issued within 30 days.