

CITY OF KELOWNA
BYLAW NO. 11971
Property Tax Penalty

WHEREAS Section 235 of the Community Charter permits the City to establish, by bylaw, one or more dates on which all or part of the property taxes are due; and to establish penalties and interest to be applied in relation to payments made after a tax due date established by the bylaw;

NOW THEREFORE, the Municipal Council of the City of Kelowna, in open meeting assembled, enacts as follows:

1. If all or part of the property taxes for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day after July 1st of the year those taxes are levied, the collector must add to the unpaid property taxes for the parcel and improvements for the current year a penalty equal to ten per cent of the portion that remains unpaid.
2. The penalty referred to in Section 1 of this bylaw is due as part of the property taxes for the current year for the parcel and improvements.
3. This bylaw shall take effect on the date of its adoption by Council.
4. This bylaw may be cited for all purposes as the "Property Tax Penalty Bylaw No. 11971".

Read a first, second and third time by the Municipal Council this

Adopted by the Municipal Council of the City of Kelowna

Mayor

City Clerk