

**§ 35.03 DELINQUENCY.**

(A) All city taxes, except ad valorem taxes on motor vehicles, shall become delinquent on December 1 following their due dates, and taxpayers who fail to pay before December 1, shall have added a penalty of 2 % of the total tax bill.

(B) Any taxes not paid by January 1 after they become due shall be subject to a penalty of 6% of the total tax bill. The delinquent taxpayer shall also pay all costs and expenses incidental to any action taken by the city for collection of the delinquent tax bill.

(Ord. 81-6225.1, passed 10-26-81)

(C) Delinquent taxes shall be collectable under the provisions of the state law relating to the collection of delinquent taxes by cities of the fifth class.