

4.15.100 Violations, penalties, and interest.

A. Any person who fails to file a personal/business property assessment tax return in person or postmarked on or before the first business day in February shall be assessed a late penalty of fifty dollars.

B. If the city is required to initiate a force filing on a person's personal/business property assessment return not received before the first business day in March, the following penalties will be imposed in addition to the penalty required by the previous subsection:

1. First year, the force filing fee is one hundred dollars;
2. Second consecutive year, the force filing fee is two hundred fifty dollars; and
3. Third and every consecutive year thereafter, the force filing fee is four hundred dollars and an on-site audit shall be scheduled.

C. A penalty of ten percent of the property tax due by the dates established in Section 4.15.160(C) shall be added to all delinquent taxes, and interest of six percent per year shall accrue on unpaid taxes, not including penalty from the date due until paid in full.

D. Filing a false statement in an attempt to evade taxation is unlawful and shall result in a fine in an amount not to exceed three hundred dollars in addition to payment of all taxes and fees owed. (Ord. 15-19 § 4, 2015.)