

191.10 INTEREST AND PENALTIES.

(a) A penalty of twenty-five dollars (\$25.00) shall be imposed on each taxpayer, pass-through entity or employer who fails to timely and properly file any return or remit any tax required by this Chapter.

(b) All City income tax obligations which are delinquent shall bear interest at the rate of one and one-half percent (1 1/2%) per month on the unpaid balance.

(c) Upon recommendation of the Commissioner of Taxation, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Commissioner of Taxation to recommend abatement of penalty and interest, the Board of Review may nevertheless abate penalty or interest, or both. (Ord. 03-46. Passed 8-4-03).