

**ORDINANCE NO. 2024 - 15**  
**THE PENALTIES AND INTEREST FOR DELIQUENT LICENSES AND TAXES**  
**IN THE CITY OF CULLMAN, ALABAMA**

BE IT ORDAINED by the City Council of the City of Cullman, Alabama as follows:

**SECTION 1. To add the following section to the Cullman Municipal Code of Ordinances:**

**Sec. 4-39. - Penalties and interest.**

A) All taxes not paid on or before the date they fall due shall be assessed with a penalty of fifteen (15) percent. There shall be assessed a penalty of thirty (30) percent if the license and assessed penalties are not paid within thirty (30) days of the due date.

B) Interest shall be added to any license or other tax levied which is not paid by the due date, subject to Code of Ala. 1975, § 40-23-2.1. The interest shall be computed based on the underpayment rate established in Code of Ala. 1975, § 40-1-44(a).

**SECTION 2.** Each and every provision of this Ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void or invalid for any reason shall not affect any other provision hereof and is hereby declared that the other provisions of this Ordinance would have been enacted regardless of any provisions which might have been invalid.

**SECTION 3.** This Ordinance shall become effective upon its adoption and approval.

ADOPTED BY THE COUNCIL this the 12th day of February, 2024.

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President of the City Council

ATTEST:

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City Clerk

APPROVED BY THE MAYOR this the 12<sup>th</sup> day of February, 2024.

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Mayor