

Schedule of Penalties for Late Payment of Property Tax – All payments must be postmarked on or before the due date.

If your tax is \$100 or less for real property or \$50 or less for personal property and manufactured homes, it must be paid in full by the first payment date to avoid penalty.

If you pay your first half and/or your second half property tax after the due dates, a penalty will be added to your tax.

The later you pay, the greater the penalty you must pay.

The table below shows the penalty rates that will be applied on the next business day after the due date if your property tax payment is not received or postmarked on or before the due date shown.

Property Type	Payment Due Date	2023										2024
		May 16	June 1	July 1	Aug. 1	Sept. 1	Oct. 1	Oct. 17	Nov. 1	Nov. 16	Dec. 1	Jan. 2
Homesteads and Cabins												
1 st Half	May 15, 2023	2%	4%	5%	6%	7%	8%	8%	8%	-	8%	10%
2 nd Half	Oct. 16, 2023	-	-	-	-	-	-	2%	4%	-	5%	7%
Both Unpaid		-	-	-	-	-	-	5%	6%	-	6.5%	8.5%
Non-Homesteads and Personal Property Located on Leased Government-owned Land												
1 st Half	May 15, 2023	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%
2 nd Half	Oct. 16, 2023	-	-	-	-	-	-	4%	8%	-	9%	11%
Both Unpaid		-	-	-	-	-	-	8%	10%	-	10.5%	12%
Agricultural Non-Homesteads												
1 st Half	May 15, 2023	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
2 nd Half	Oct. 16, 2023	-	-	-	-	-	-	-	-	4%	8%	10%
Both Unpaid		-	-	-	-	-	-	-	-	8%	10%	12%
Personal Property												
	May 15, 2023	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Manufactured Homes												
1 st Half	Aug. 31, 2023	-	-	-	-	8%	8%	8%	8%	8%	8%	8%
2 nd Half	Nov. 15, 2023	-	-	-	-	-	-	-	-	8%	8%	8%

After Jan. 2 of the year following the payable year, interest and other statutory fees and charges will apply.