## **Penalty Schedule for Late Payment of Property Tax**

All payments must be postmarked on or before the due date.

If you pay your first half or 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 amounts added to your tax if your property taxes are not paid before the date shown.

		2024											2025
Property Type	Payment Due Date	May 16	June 1	July 1	Aug 1	Sep 1	Sep 4	Oct 1	Oct 16	Nov 1	Nov 16	Dec 1	Jan 2
Homestead and Cabins													
1 <sup>st</sup> Half	May 15, 2024	2%	4%	5%	6%	7%	-	8%	8%	8%	-	8%	10%
2 <sup>nd</sup> Half	Oct 15, 2024	-	-	-	-	-	-	-	2%	4%	-	5%	7%
Both Unpaid		-	-	-	-	-	-	-	5%	6%	-	6.5%	8.5%
Non-Homesteads													
1 <sup>st</sup> Half		4%	8%	9%	10%	11%	-	12%	12%	12%	-	12%	14%
2 <sup>nd</sup> Half		-	-	-	-	-	-	-	4%	8%	-	9%	11%
Both Unpaid		-	-	-	-	-	-	-	8%	10%	-	10.5%	12.5%
Agricultural													
Non-Homesteads													
1 <sup>st</sup> Half	May 15, 2024	4%	8%	9%	10%	11%	-	12%	12%	12%	12%	12%	14%
2 <sup>nd</sup> Half	Oct 15, 2024	-	-	-	-	-	-	-	-	-	4%	8%	10%
Both Unpaid		-	-	-	-	-	-	-	-	-	8%	10%	12%
Personal Property	May 15, 2024	8%	8%	8%	8%	8%	-	8%	8%	8%	8%	8%	8%
Manufactured Homes													
1 <sup>st</sup> Half	Sep 3, 2024	-	-	-	-	-	8%	8%	8%	8%	8%	8%	8%
2 <sup>nd</sup> Half	Nov 15, 2024	-	-	-	-	-	-	-	-	-	8%	8%	8%

On Jan. 1 of the year following the payable year, interest and other statutory fees and charges apply.

Personal Property Located on Leased and Government-owned Land: Taxes may be paid in two installments due at the same time as real property taxes. These taxes are subject to the same penalty schedule and penalty rates as real property taxes. All other personal property taxes are due in full on or before May 15, 2024.

Note to manufactured homeowners: The title to your manufactured home cannot be transferred unless all current year and delinquent personal property taxes are paid at the time of transfer.