

## Penalty for Late Payment of Property Tax

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.

Property Type:	2023										2024
	May 16	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 17	Nov 1	Nov 16	Dec 1	Jan 2
<b>Homesteads and Cabins</b>											
1st half	2%	4%	5%	6%	7%	8%	8%	8%	-	8%	10%
2nd half	-	-	-	-	-	-	2%	4%	-	5%	7%
Both Unpaid	-	-	-	-	-	-	5%	6%	-	6.5%	8.5%
<b>Agricultural Homesteads</b>											
1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%
2nd half	-	-	-	-	-	-	-	-	2%	4%	6%
Both Unpaid	-	-	-	-	-	-	-	-	5%	6%	8%
<b>Nonhomesteads</b>											
1st half	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%
2nd half	-	-	-	-	-	-	4%	8%	-	9%	11%
Both Unpaid	-	-	-	-	-	-	8%	10%	-	10.5%	12.5%
<b>Agricultural Nonhomesteads</b>											
1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
2nd half	-	-	-	-	-	-	-	-	4%	8%	10%
Both Unpaid	-	-	-	-	-	-	-	-	8%	10%	12%
<b>Personal Property</b>	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
<b>Manufactured Homes</b>											
1st half	-	-	-	-	8%	8%	8%	8%	8%	8%	8%
2nd half	-	-	-	-	-	-	-	-	8%	8%	8%

**Personal Property Located on Leased 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, 2023.

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