

## Penalty for Late Payment of Property Tax

If you pay your first half and 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 you will pay if your property taxes are not paid before the date shown.

**Agricultural Homesteads** If the due date for your second half property tax payment is November 17 and your property is classified as agricultural homestead property, the penalty rates for late payments are: 6% if you pay from November 18 through November 30; 8% if you pay from December 1 through January 1; and 10% if you pay on January 2, 2009 or later.

**Agricultural Non-homesteads** If the due date for your second half property tax payment is November 17 and your property is classified as agricultural non-homestead property, the penalty rates for late payments are: 8% if you pay from November 18 through November 30; 12% if you pay from December 1 through January 1; and 14% if you pay on January 2, 2009 or later.

**Note:** The taxes for personal property located on leased government-owned land may be paid in two installments which are due at the same time as real property taxes, and which 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, 2008.

Property Type:	2008										2009
	May 16	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 16	Nov 1	Nov 18	Dec 1	Jan 2
<b>Homestead and Cabins</b>											
1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%
2nd half							2%	6%	6%	8%	10%
Both Unpaid							5%	7%	7%	8%	10%
<b>Non-Homestead</b>											
1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
2nd half							4%	8%	8%	12%	14%
Both Unpaid							8%	10%	10%	12%	14%
<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%	8%

**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.