

If the due date for your second half property tax payment is November 15 and your property is **classified as agricultural homestead property**, the penalty rates for late payments are: 6% if you pay from November 16 through November 30; 8% if you pay from December 1 through January 1; and 10% if you pay on January 2, or later.

If the due date for your second half property tax payment is November 15 and your property is **classified as agricultural non-homestead property**, the penalty rates for late payment are: 8% if you pay from November 16 through November 30; 12% if you pay from December 1 through January 1; and 14% if you pay on January 2, or later.

If you own both a farm and another type of property, a home in town for example, the November 15, due date applies only to the property taxes on your farm property. The property taxes on your other property are due October 15. The special law does not apply to first-half property taxes. First-half property taxes on all property, including farm property, are due May 15.

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.