## PENALTY SCHEDULE REAL ESTATE TAXES (NDCC 57-20-01)

To receive the Property Tax Discount of 5% total tax is due in our office or postmarked by Feb 15<sup>th</sup>

**<u>First installment</u>** of half the consolidated amount plus special assessments is <u>due by March 1<sup>st</sup></u> <u>No penalties applied on 2<sup>nd</sup> installment until October 16<sup>th</sup></u>

## **Penalty Dates:**

March 2 <sup>nd</sup>	1.5%
May 2 <sup>nd</sup>	3%
July 2 <sup>nd</sup>	4.5%
October 16 <sup>th</sup> (2 <sup>nd</sup> installment)	6%
October 16 <sup>th</sup> (Full amount)	9%
January 1 <sup>st</sup>	12%

## Mobile Home (NDCC 57-55-03)

To receive the Property Tax Discount of 5% total tax is due in our office or postmarked by Feb 15<sup>th</sup>

**<u>First installment</u>** of half the consolidated amount plus special assessments is <u>due by March 1<sup>st</sup></u> No penalties applied on 2<sup>nd</sup> installment until July 1<sup>st</sup>.

March 1 <sup>st</sup>	2%	
April 1 <sup>st</sup>	4%	
May 1 <sup>st</sup>	6%	
June 1 <sup>st</sup>	8%	
July 1 <sup>st</sup>	8%	
August 1 <sup>st</sup> (Full Amount)	8%	
August 1 <sup>st</sup> (2 <sup>nd</sup> Installment)	2%	
September 1 <sup>st</sup> (Full Amount)	8%	
September 1 <sup>st</sup> (2 <sup>nd</sup> Installment)	4%	
** ALL MOBILE HOME TAXES ARE DUE BY SEPTEMBER 30 <sup>th</sup> **		