

Real Estate Tax Cycle

December – Property tax statements are mailed mid-December to all property owners of record as of mid-November. Depending on when a property was transferred, new owners should contact the title company handling the closing of the property or review their closing statement to determine who is responsible for paying the taxes.

January – Tax season begins January 1st when taxes become due. All current year property taxes must be paid in full in order to record a deed to transfer ownership of a property.

February – A 5% discount is available off of real estate taxes if paid in full on or before February 15th *. Discount does not apply to special assessments.

March – The first installment of current real estate taxes is due by March 1st *. The first installment is ½ of the consolidated tax and all of the special assessment installments. If the first installment of taxes is not paid by March 1st a 3% penalty is assessed. Statement of Taxes Owing are mailed out to property owners with delinquent taxes.

May – If the first installment of taxes is not paid by May 1st * another 3% penalty is assessed. Certified mailers of Notice of Foreclosure of Tax Lien go out to property owners and a \$50 fee is assessed to parcels with delinquent taxes of three years.

July – If the first installment of taxes is not paid by July 1st * another 3% penalty is assessed.

September - Statement of Taxes Owing are mailed out.

October – If the first installment of taxes is not paid by October 15th * a final 3% penalty is assessed. The second installment of taxes is due by October 15th. If the second installment is not paid by October 15th a 6% penalty is assessed.

November – Notice of Tax Lien statements are mailed out to property owners with delinquent taxes letting them know when interest begins accruing and about the Notice of Foreclosure of Tax Lien process for properties with three years of taxes owing.

* If a tax payment deadline falls on a weekend or county holiday, the deadline is the next business day. If mailing in a payment the payment **must be postmarked** by the deadline or it will be considered late and subject to normal penalties. It is recommended to take your payment to a main post office to be mailed to ensure it has the correct postmark.