

LATE FILING PENALTY

Individuals and firms which file an annual report after the due date of April 15th will receive an initial penalty of 1/10 of one percent of the county assessment, plus two percent of this initial penalty amount for each 30 days or part thereof that the return is late. If return is filed late, do not pay penalty at time of filing the return. A penalty will be assessed at a later date.

ESTIMATED ASSESSMENTS

Individuals and firms which fail to file this report will receive estimated assessments which will be twice the estimated value of the property owned.