

- Applications must be made by September 30 for enrollment in the current tax year. When enrolled in the alternative payment schedule, the owner remains enrolled until the owner provides a written request to terminate it. Requests to terminate the alternative payment schedule must be made before September 30 to apply to the current year. Termination requests made after September 30 will apply to payments for the next tax year.
- In November, the tax notice will provide information on the monthly installment amount. The seven monthly payments must be as equal as possible and are due by November 30, December 31, January 31, February 28, March 31, April 30, and May 31. Taxes may be paid before the due dates.
- Unless one-seventh of the taxes are paid on or before 5 p.m., on November 30 of each year or within 30 days after the tax notice is postmarked, whichever is later, and the remaining tax payments are paid on or before the alternative payment schedule due dates, the amount payable is delinquent and draws interest at the rate of 5/6 of 1% a month from and after the delinquency until paid, and 2% must be added to the delinquent taxes as a penalty.
- The county treasurer may not accept a payment from a third-party escrow service, lender, or mortgage company.
- "Primary residence" means a single-family dwelling unit, unit of a multiple-unit dwelling, trailer, manufactured home, or mobile home, and the surrounding land classified as class four residential property that was owned and occupied by the taxpayer for at least 7 months of the year. The term does not include a dwelling that is not on a permanent foundation, and that is classified by the Department of Revenue as personal property.
- Once approved and signed by the Treasurer's office, a confirmation copy of this document will be provided.
- Please email questions to [treasurer@sanderscounty.gov](mailto:treasurer@sanderscounty.gov) or call (406) 827-6923.

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