



John McManus

Montgomery County Treasurer

Real Estate Taxes Collection Timeline, Calendar Year 2023

1st Half Collection – February 17, 2023

First Half 2022 Taxes (Payable Calendar Year 2023) are Due.

- A 10% penalty is applied to all First Half 2022 tax charges that have not been paid in full by February 17, 2023.

2nd Half Collection -- July 14, 2023

Second Half 2022 Taxes (Payable Calendar Year 2023) are Due.

- A 10% penalty is applied to all 2022 tax and penalty charges that have not been paid in full by July 14, 2023.

Interest Added -- August 1, 2023

- 3.33% interest is added to all delinquent taxes carried over into the 2022 tax year from prior tax years that remain unpaid after July 31, 2023. Interest does not apply to unpaid 2022 tax year charges.
- All parcels that have unpaid charges as of August 1, 2023, will be considered for a tax lien certificate sale. Parcels with unpaid current year taxes that have unredeemed tax liens sold from prior years may have current year taxes sold immediately, without bid or notification process, at 18% interest.

Interest Added -- December 1, 2023

- 1.67% interest is added for all unpaid amounts that remain due as of December 1, 2023. This includes any First or Second Half 2022 taxes and penalties that remain unpaid, as well as any past due amounts from previous tax years.

Additional Notes:

- Pay on time to avoid penalty.
- Payment sent by mail is considered paid on time as long as it is postmarked (not metered) on or before the due date.
- Online payments are considered paid on time if the payment process is completed by 11:59 PM on the due date.