

| | Quarter End Date | Payment Due Date | Delinquency | Penalty |
|-----|-----------------------------|-----------------------------|---------------------------------|------------------|
| 1st | March 31 | April 20 | 30 Days Late | 5% of Taxes Due |
| 2nd | June 30 | July 20 | 60 Days Late | 10% of Taxes Due |
| 3rd | September 30 | October 20 | 90 Days Late | 15% of Taxes Due |
| 4th | December 31 | January 20 | Each Additional 30 Days Late | 15% of Taxes Due |