

**§4072. Lien for taxes**

All property subject to taxes under this chapter, in whatever form of investment it may happen to be, is charged with a lien for all taxes, interest and penalties that are or may become due on that property. The lien does not attach to any property passing by right of survivorship to a surviving joint tenant who was the decedent's spouse on the decedent's date of death. The lien does not attach to any real or personal property after the property has been sold or disposed of for value by the personal representative, trustee or surviving joint tenant. Upon payment of those taxes, interest and penalties due under this chapter, or upon determination that no tax is due, the State Tax Assessor shall upon request execute a discharge of the tax lien for recording in the appropriate registry or registries of deeds. [PL 2013, c. 331, Pt. A, §2 (AMD); PL 2013, c. 331, Pt. A, §6 (AFF).]

Any lien that attached to real property prior to September 30, 1989 and after the property was sold or disposed of for value by the personal representative, trustee or surviving joint tenant is released by operation of this section. A lien that attaches under this section is released 10 years after the decedent's date of death. [PL 2013, c. 331, Pt. A, §2 (AMD); PL 2013, c. 331, Pt. A, §6 (AFF).]

**SECTION HISTORY**

PL 1981, c. 451, §7 (NEW). PL 1987, c. 772, §33 (AMD). PL 1989, c. 42, §2 (AMD). PL 1999, c. 38, §1 (AMD). PL 2013, c. 331, Pt. A, §2 (AMD). PL 2013, c. 331, Pt. A, §6 (AFF).

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