

§6252. Property entitled to deferral

In order to qualify for tax deferral under this chapter, the property must meet all of the following requirements when the claim is filed and thereafter as long as the payment of taxes by the taxpayer is deferred. [PL 1989, c. 534, Pt. C, §1 (NEW).]

1. Claimant's homestead. The property must be the homestead of the individual or individuals who file the claim for deferral, except for an individual required to be absent from the homestead by reason of health.

[PL 1989, c. 534, Pt. C, §1 (NEW).]

2. Fee simple estate. The individual claiming a deferral must, solely or together with the individual's spouse, own the fee simple estate or be purchasing the fee simple estate under a recorded instrument of sale, or 2 or more individuals must together own or be purchasing the fee simple estate with rights of survivorship under a recorded instrument of sale if all owners live in the homestead.

[PL 2021, c. 483, Pt. AA, §7 (AMD).]

3. No prohibitions. There must be no prohibition to the deferral of property taxes contained in any provision of federal law, rule or regulation applicable to a mortgage, trust deed, land sale contract or conditional sale contract for which the homestead is security.

[PL 1989, c. 534, Pt. C, §1 (NEW).]

4. No duplicate deferral. The property is not receiving a deferral of taxes under chapter 908-A.

[PL 2021, c. 483, Pt. AA, §8 (NEW).]

5. No municipal lien. The property does not have an existing municipal lien against it other than a lien that may be released pursuant to section 6252-A, subsection 5.

[PL 2023, c. 523, Pt. A, §16 (AMD).]

SECTION HISTORY

PL 1989, c. 534, §C1 (NEW). PL 2021, c. 483, Pt. AA, §§7-9 (AMD). PL 2023, c. 412, Pt. S, §8 (AMD). PL 2023, c. 523, Pt. A, §16 (AMD).

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