

**§6262. Voluntary payment of deferred tax and interest**

**1. Payments.** All payments of deferred taxes shall be made to the bureau.  
[PL 1989, c. 534, Pt. C, §1 (NEW).]

**2. Taxes and interest.** Subject to subsection 3, all or part of the deferred taxes and accrued interest may at any time be paid to the bureau by:

A. The taxpayer or the spouse of the taxpayer; [PL 2021, c. 483, Pt. AA, §17 (AMD).]

B. The next of kin of the taxpayer, heir at law of the taxpayer, child of the taxpayer or any person having or claiming a legal or equitable interest in the property; or [PL 2021, c. 483, Pt. AA, §17 (AMD).]

C. Any other person or organization making a payment as a gift to the taxpayer. [PL 2021, c. 483, Pt. AA, §17 (NEW).]

[PL 2021, c. 483, Pt. AA, §17 (AMD).]

**3. Notice of payment.** A person listed in subsection 2, paragraph B or C may make the payments only if no objection is made by the taxpayer within 30 days after the bureau deposits in the mail notice to the taxpayer of the fact that the payment has been tendered.

[PL 2021, c. 483, Pt. AA, §18 (AMD).]

**4. Payment application.** Any payment made under this section shall be applied first against accrued interest and any remainder against the deferred taxes. This payment does not affect the deferred-tax status of the property. Unless otherwise provided by law, this payment does not give the person paying the taxes any interest in the property or any claim against the estate, in the absence of a valid agreement to the contrary.

[PL 1989, c. 534, Pt. C, §1 (NEW).]

**5. Lien discharge.** When the deferred taxes and accrued interest are paid in full and the property is no longer subject to deferral, the bureau shall prepare and record in the county in which the property is located a lien discharge.

[PL 1989, c. 534, Pt. C, §1 (NEW).]

**SECTION HISTORY**

PL 1989, c. 534, §C1 (NEW). PL 2021, c. 483, Pt. AA, §§17, 18 (AMD).

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