

§6252-A. Deferral of delinquent taxes

Notwithstanding section 6252, subsection 5, a taxpayer who owes delinquent property taxes and whose property is subject to a municipal lien may qualify for tax deferral of a homestead under this chapter subject to the following conditions. [PL 2023, c. 412, Pt. S, §9 (NEW).]

1. Limit 2 years. The taxpayer owes no more than 2 years of delinquent property taxes at the time of application for deferral.

[PL 2023, c. 412, Pt. S, §9 (NEW).]

2. Added to deferred taxes. The amount of delinquent property taxes, plus interest and costs, must be determined as of a predetermined payoff date. This amount must be added to the amount of tax deferred for the first fiscal year pursuant to section 6251, subsection 2, paragraph A.

[PL 2023, c. 412, Pt. S, §9 (NEW).]

3. State lien. The amount of the state lien under section 6254 must be increased by the amount of delinquent property taxes deferred under this section.

[PL 2023, c. 412, Pt. S, §9 (NEW).]

4. Reimbursed to municipality or unorganized territory. An amount equal to the delinquent property taxes, interest and costs must be included in the certification provided by the State Tax Assessor to the Treasurer of State and reimbursed to the municipality or to the Unorganized Territory Education and Services Fund by the Treasurer of State pursuant to section 6257, subsection 1.

[PL 2023, c. 412, Pt. S, §9 (NEW).]

5. Release of lien. Upon receipt of full reimbursement for delinquent property taxes, interest and costs, the municipality, or the State Tax Assessor for the unorganized territory, shall release the lien attached to the homestead for those delinquent property taxes, interest and costs.

[PL 2023, c. 412, Pt. S, §9 (NEW).]

6. Restriction. A taxpayer who owns more than one residential property within the State subject to an existing municipal lien is not eligible to claim a deferral pursuant to this section.

[PL 2023, c. 613, Pt. A, §1 (AMD).]

SECTION HISTORY

PL 2023, c. 412, Pt. S, §9 (NEW). PL 2023, c. 613, Pt. A, §1 (AMD).

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