

**§6257. Payment of amount equivalent to deferred taxes by the State**

**1. Payment of deferred taxes.** Within 30 days of the receipt of information from a municipal tax collector concerning the amount of deferred property taxes in the respective municipality, the State Tax Assessor shall certify that amount to the Treasurer of State who shall make payment to the municipality on or before the 15th day of the following month. Payments made for deferred property taxes in the unorganized territory must be made to the Unorganized Territory Education and Services Fund established in section 1605.

[PL 2021, c. 483, Pt. AA, §14 (AMD).]

**1-A. Prorated payment of deferred taxes.**

[PL 2021, c. 483, Pt. AA, §14 (RP).]

**1-B. Reimbursement to taxpayers.**

[PL 2021, c. 483, Pt. AA, §14 (RP).]

**2. Accounts maintained.** The bureau shall maintain accounts for each deferred property.

[PL 2021, c. 483, Pt. AA, §14 (AMD).]

**SECTION HISTORY**

PL 1989, c. 534, §C1 (NEW). PL 1989, c. 713, §6 (AMD). PL 1991, c. 528, §DD1 (AMD). PL 1991, c. 528, §RRR (AFF). PL 1991, c. 591, §DD1 (AMD). PL 1991, c. 622, §CC1 (AMD). PL 2021, c. 483, Pt. AA, §14 (AMD).

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