

§6259. Events requiring payment of deferred tax and interest

Subject to section 6261, all deferred property taxes, including accrued interest, become payable as provided in section 6260 when: [PL 1989, c. 534, Pt. C, §1 (NEW).]

1. Death of claimant. The taxpayer who claimed deferment of collection of property taxes on the homestead dies or, if there was more than one claimant, the survivor of the taxpayers who originally claimed deferment of collection of property taxes under section 6251 dies; [PL 1989, c. 534, Pt. C, §1 (NEW).]

2. Sale of property. The property with respect to which deferment of collection of taxes is claimed is sold, a contract to sell is entered into, or some person other than the taxpayer who claimed the deferment becomes the owner of the property; [PL 1989, c. 534, Pt. C, §1 (NEW).]

3. Claimant moves. The tax-deferred property is no longer the homestead of the taxpayer who claimed the deferral, except in the case of a taxpayer required to be absent from that tax-deferred property by reason of health; or [PL 1989, c. 534, Pt. C, §1 (NEW).]

4. Removal of home. The tax-deferred property, a mobile or floating home, is moved out of the State. [PL 1989, c. 534, Pt. C, §1 (NEW).]

SECTION HISTORY

PL 1989, c. 534, §C1 (NEW).

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