

§6255. Listing of tax-deferred property; interest accrual

1. Tax-deferred property list. If eligibility for deferral of homestead property is established as provided in this chapter, the bureau shall notify the municipal assessor and the municipal assessor shall show on the current ad valorem assessment and tax roll which property is tax-deferred property by an entry clearly designating that property as tax-deferred property.

[PL 1989, c. 534, Pt. C, §1 (NEW).]

2. Tax statement. When requested by the bureau, the municipal tax collector shall send to the bureau as soon as the taxes are extended upon the roll the tax statement for each tax-deferred property.

[PL 1989, c. 534, Pt. C, §1 (NEW).]

3. Interest. Interest accrues on the actual amount of payments advanced to the municipality for the tax-deferred property pursuant to section 186 reduced by one percentage point.

[PL 2021, c. 483, Pt. AA, §13 (AMD).]

SECTION HISTORY

PL 1989, c. 534, §C1 (NEW). PL 2021, c. 483, Pt. AA, §13 (AMD).

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