**§1612. Payment in lieu of taxes in unorganized territory**

**1. Payment in lieu of taxes in unorganized territory.**  An owner of property that is exempt from taxation under section 652 and is located in an unorganized territory may make a voluntary payment in lieu of taxes to the State Tax Assessor.

[PL 2017, c. 193, §2 (NEW).]

**2. County unorganized territory fund.**  The State Tax Assessor shall deposit a payment in lieu of taxes in subsection 1 into the county unorganized territory fund under Title 30‑A, section 7502, subsection 1 of the county in which the property exempt from taxes is located.

[PL 2017, c. 193, §2 (NEW).]

SECTION HISTORY

PL 2017, c. 193, §2 (NEW).

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