

§611. Equipment tax

Machinery and other personal property brought into this State, after April 1st and prior to December 31st by any person upon whom no personal property tax was assessed on April 1st in this State, must be taxed as other personal property in the municipality in which it is used for the first time in this State. [PL 2023, c. 523, Pt. A, §6 (AMD).]

When the assessors are informed by the owner or otherwise of the presence within the municipality of personal property governed by this section, the assessors shall give notice in writing to the owner to furnish to the assessors a true and perfect list of such personal property within 15 days from the receipt of that notice and, except as otherwise provided in this section, section 706-A is applicable to this section. [PL 2023, c. 523, Pt. A, §6 (AMD).]

The assessors shall assess a tax upon any personal property governed by this section in accordance with other property assessed for the same tax year, except that, if the tax is paid within 2 months of assessment, interest from the due date of taxes for the tax year involved does not apply. [PL 2023, c. 523, Pt. A, §6 (AMD).]

Except as otherwise provided in this section, the collection of taxes on personal property governed by this section must be in accordance with this chapter. [PL 2023, c. 523, Pt. A, §6 (AMD).]

SECTION HISTORY

PL 1987, c. 772, §13 (AMD). PL 2017, c. 367, §3 (AMD). PL 2023, c. 523, Pt. A, §6 (AMD).

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