

§892-A. Interest on delinquent county taxes

Interest shall accrue on all unpaid balances of the county tax that are then due, beginning on the 60th day after the date for payment set by the county commissioners under Title 30-A, section 706. County taxes, not paid prior to the 60th day after the date for payment, are delinquent. [PL 1987, c. 737, Pt. C, §§79, 106 (AMD); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

The rate of interest shall be specified by vote of the county commissioners and a notification of this rate shall be included in the warrant to assessors required under Title 30-A, section 706. The rate of interest may not exceed the rate of interest established by the State Tax Assessor under section 186. The specified rate of interest shall apply to delinquent taxes committed during the taxable year until those taxes are paid in full and the interest shall be added to and become part of the taxes. [PL 1987, c. 737, Pt. C, §§79, 106 (AMD); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 63 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

SECTION HISTORY

PL 1977, c. 27, §8 (NEW). PL 1981, c. 142 (AMD). PL 1983, c. 595 (AMD). PL 1987, c. 737, §§C79,C106 (AMD). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 63 (AMD). PL 1989, c. 104, §§C8,C10 (AMD).

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