## §4108. Extension of due date for payment of tax

The assessor may extend the time for payment of the tax or any part of the tax for a reasonable period of time not to exceed one year from the date fixed for payment and may grant successive extensions. The aggregate of extensions with respect to any estate may not exceed 10 years, unless a longer period is called for by a payment arrangement elected pursuant to section 4109. If an extension is granted, the assessor may require the taxpayer to: [PL 2011, c. 380, Pt. M, §9 (NEW).]

**1. Bond.** Give a bond to the Treasurer of State in an amount the assessor determines necessary; or
[PL 2011, c. 380, Pt. M, §9 (NEW).]

**2. Other security.** Deposit with the Treasurer of State bonds or other negotiable obligations of governmental entities with an aggregate value sufficient to adequately secure payment of the tax.
[PL 2011, c. 380, Pt. M, §9 (NEW).]

SECTION HISTORY

PL 2011, c. 380, Pt. M, §9 (NEW).

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