

**79-1612. Military service, deployment outside United States; property tax deferral; rules and regulations.** (a) A person who is in full-time military service of the United States and is or soon to be mobilized or deployed outside of the United States for a period of at least six months solely by reason of military orders, on or before December 1 of the year in which such person files a claim under this section, may elect to defer all or part of such person's real property taxes for such person's principal place of residence for any year in which such person is serving in active military duty for a period not to exceed two years. To exercise such election to defer, such person shall obtain a claim for deferral from the county clerk and file such claim with the county treasurer of the county in which the property is located. A person who is a family member or an attorney-in-fact of such person otherwise qualified to claim this deferral, may act for such person in claiming such deferral when such person's military service prevents such person from making such claim for deferral. The claim shall be accompanied by proof of military status in a form as provided by the secretary of revenue.

(b) Such deferral shall have the effect of deferring all or part of such person's real property taxes as provided in subsection (a) for a period not to exceed two years, and to waive any interest or penalties related to such deferred real property taxes.

(c) All such deferred real property taxes shall become payable when the deferral period ends, or the property is sold or title of such property is transferred to someone other than the person who made the election pursuant to subsection (a).

(d) The secretary of revenue shall adopt rules and regulations regarding the forms that support the deferral claimed pursuant to this section and such other matters necessary to administer the provisions of this section.

**History:** L. 2008, ch. 156, § 4; July 1.