

§555. Tenants in common and joint tenants

A tenant in common or a joint tenant may be considered sole owner for the purposes of taxation, unless the tenant notifies the assessor on or before April 1st in the year in which a separate assessment is first requested what the tenant's interest is and provides an accurate description of the tenant's interest in the property on a form provided by the State Tax Assessor. [PL 2019, c. 401, Pt. A, §7 (AMD).]

SECTION HISTORY

PL 2019, c. 401, Pt. A, §7 (AMD).

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