

**79-4517. Same; extension of time for filing claim; acceptance of claim after filing deadline.** For claims in respect of property taxes levied in any year, the director of taxation may extend the time for filing any claim or accept a claim filed after the filing deadline when good cause exists therefor if the claim has been filed within four years of the deadline.

**History:** L. 1970, ch. 403, § 17; L. 1977, ch. 340, § 2; L. 2000, ch. 184, § 26; July 1.