

**§765. -- death**

If a tax collector dies without perfecting the collection of taxes committed to him, his executor or administrator, within 2 months after his acceptance of the trust, shall settle with the municipal officers for what was received by the deceased in his lifetime. For the amount so received, such executor or administrator is chargeable as the deceased would be if living. If he fails to so settle when he has sufficient assets in his hands, he shall be chargeable with the whole sum committed to the deceased for collection.

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