

§802. Proceedings by sheriff

The sheriff or the sheriff's deputy, on receiving the assessment and warrant for collection provided for in section 801, shall forthwith post in some public place in the municipality assessed an attested copy of such assessment and warrant and may not make distress for any of such taxes until after 30 days of that posting. Any person paying tax to such sheriff or sheriff's deputy within the 30 days shall pay 5% over and above the tax for sheriff's fees, but those who do not pay within that time must be distrained or arrested by the sheriff or the sheriff's deputy. The same fees must be paid for travel and service of the sheriff as in other cases of distress. [PL 2025, c. 113, Pt. D, §35 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §35 (AMD).

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