

§995. Warrant of distress; service; notice; fees

Before the sheriff, deputy sheriff or constable serves a warrant pursuant to section 994, that law enforcement officer shall deliver to the taxpayer or leave at the taxpayer's last and usual place of abode a summons from the tax collector stating the amount of tax due, and that it must be paid within 10 days from the time of leaving the summons. If not paid, the law enforcement officer shall serve such warrant the same as tax collectors may do and is entitled to the same fees as for levying executions in personal actions. [PL 2025, c. 113, Pt. D, §55 (AMD).]

For the service of such warrant, the law enforcement officer is entitled to the same fees as sheriffs for serving warrants, but the officer's travel must be computed only from the officer's place of abode to place of service. [PL 2025, c. 113, Pt. D, §55 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §55 (AMD).

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