§756. Compensation

When a municipality chooses a tax collector, the municipality and the tax collector may agree what sum is allowed for performance of the tax collector's duties. If the basis of compensation is a percentage of tax collections, such percentage must be computed only upon the cash collections of taxes committed to the tax collector. Tax liens filed but not discharged prior to the time that the tax collector is to perfect the tax collector's collections and the amounts paid by the municipality to the tax collector upon the sale of tax deeds may not be included in computing such percentage. This section may not be construed as relieving the tax collector from the duty of perfecting liens for the benefit of the municipality by one of the methods prescribed by law in all cases in which taxes on real estate remain unpaid. [PL 2025, c. 113, Pt. D, §27 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §27 (AMD).

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