

§760-A. Minor or burdensome amounts

1. Not collected. After the date for perfection of collections, municipal officers may discharge collectors from any obligation to collect unpaid personal property taxes that the municipal officers determine are too small or too burdensome to collect economically and authorize the municipal treasurer to remove those taxes from the municipal books.

[PL 1991, c. 231 (NEW).]

2. Discharged. Collectors shall identify the unpaid taxes discharged under subsection 1 on the tax lists.

[PL 1991, c. 231 (NEW).]

SECTION HISTORY

PL 1991, c. 231 (NEW).

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