

**§801. Sheriff may collect taxes**

If at the time of the completion of the assessment a tax collector has not been chosen or appointed, or if the tax collector neglects to collect a state or county tax, the sheriff of the county shall collect it, on receiving an assessment thereof, with a warrant under the hands of the municipal assessors, or in the case of primary assessing areas, the municipal officers, or the assessors appointed in accordance with section 705, as the case may be. [PL 1973, c. 695, §21 (AMD).]

**SECTION HISTORY**

PL 1973, c. 620, §31 (AMD). PL 1973, c. 695, §21 (AMD).

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