

§765. Death

If a tax collector dies without perfecting the collection of taxes committed to that tax collector, the tax collector's executor or administrator, within 2 months after acceptance of the trust, shall settle with the municipal officers for what was received by the deceased person while alive. For the amount received, such executor or administrator is chargeable as the deceased person would be if living. If the executor or administrator fails to settle when the executor or administrator has sufficient assets, the executor or administrator is chargeable with the whole sum committed to the deceased person for collection. [PL 2025, c. 113, Pt. D, §34 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §34 (AMD).

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