

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

Before the officer serves any such warrant, he shall deliver to the taxpayer or leave at his last and usual place of abode a summons from said tax collector stating the amount of tax due, and that it must be paid within 10 days from the time of leaving such summons. If not so paid, the officer shall serve such warrant the same as tax collectors may do and shall receive the same fees as for levying executions in personal actions.

For the service of such warrant, the officer shall have the same fees as sheriffs have for serving warrants, but his travel shall be computed only from his place of abode to place of service.

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