

**§891. Collection of delinquent county taxes**

When the time for the payment of a county tax has expired and it is unpaid, the county treasurer shall give notice thereof to the treasurer of any delinquent municipality, and unless such tax is paid within 60 days, the county treasurer may issue a warrant to the sheriff of the county, returnable in 90 days, requiring the sheriff to levy by distress and sale upon the real and personal property of any of the inhabitants of the municipality. The sheriff or the sheriff's deputy shall execute such warrants, observing the regulations provided for satisfying warrants against delinquent collectors prescribed by sections 803, 896 and 897. [PL 2021, c. 531, Pt. B, §5 (AMD).]

**SECTION HISTORY**

PL 2021, c. 531, Pt. B, §5 (AMD).

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