

**§3538. Warrant for taxes**

**1. Warrant.** The directors shall issue their warrant in the same form as the warrant of the Treasurer of State for taxes, with proper changes, to the assessors of the municipalities comprising the district. The warrant must require the municipalities to assess the sum allocated to each municipality for payment of the costs of the district upon the taxable estates within those municipalities and to commit their assessment to the constable or collector of the municipalities. The constable or collector has all the authority and powers to collect these taxes as is vested by law to collect state, county and municipal taxes. Within 30 days after the date fixed by the municipality on which its taxes are due, the treasurer of the municipality shall pay the amount of the tax assessed under this section to the treasurer of the district.

[PL 1997, c. 698, §2 (NEW).]

**2. Failure to pay.** If the treasurer of a municipality fails to pay the sum assessed under this section, or fails to pay any part of the sum by the date set in the year in which the tax is levied, the treasurer of the district may issue a warrant for the amount of the tax, or so much of the tax as remains unpaid, to the sheriff of the appropriate county, requiring the sheriff to levy the tax by distress and sale on real and personal property of any of the inhabitants of the municipality. The sheriff or a deputy shall execute the warrant.

[PL 1997, c. 698, §2 (NEW).]

**SECTION HISTORY**

PL 1997, c. 698, §2 (NEW).

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