

**§705. County commissioners may appoint assessors; procedure**

If for 3 months after any warrant for a county tax has been issued, a municipality that is not part of a primary assessing area or is not a primary assessing area has neglected to choose assessors, or the assessors chosen have neglected to assess and certify such tax, the treasurer of the county in which that municipality is located may so notify the county commissioners. [PL 2021, c. 531, Pt. B, §2 (AMD).]

On receipt of such notification the county commissioners shall appoint 3 or more suitable persons in the county to be assessors for such municipality. New warrants must be issued to those assessors; those warrants supersede the county warrants originally issued to the assessors of the delinquent municipality. [PL 2021, c. 531, Pt. B, §2 (AMD).]

Assessors appointed under this section must be duly sworn; are subject to the same duties and penalties as other assessors; and shall assess upon the polls and estates of the municipality its due proportion of county taxes and such reasonable charges for time and expense in making the assessment as the county commissioners may approve; such charges must be paid from the county treasury. [PL 2021, c. 531, Pt. B, §2 (AMD).]

**SECTION HISTORY**

PL 1973, c. 620, §15 (AMD). PL 2021, c. 531, Pt. B, §2 (AMD).

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