

§1756. District assessments

Where assessment authority is granted to a district pursuant to section 1755, the district shall have that assessment power with respect to the member municipalities and any assessments made shall follow these procedures. [PL 1983, c. 820, §2 (NEW).]

1. Warrant. In substantially the same form as a warrant of the Treasurer of State for taxes, the board of directors shall issue its warrants to the assessors of each member municipality requiring them to assess upon the taxable estates within the municipality an amount which is that municipality's share of the district's expenses and costs which are not covered by other revenues of the district, as determined by the board of directors after preparation of the district budget. [PL 1983, c. 820, §2 (NEW).]

2. Commitment. The municipal assessors shall commit the assessment to the municipal constable or collector. Constables and collectors shall have the authority and power to collect the district's taxes as is vested in them by law to collect state, county and municipal taxes. [PL 1983, c. 820, §2 (NEW).]

3. Installments. The board of directors shall notify the member municipalities of the monthly installments and the assessments that will become payable during the fiscal year. [PL 1983, c. 820, §2 (NEW).]

4. Payment. Each member municipality shall pay the amount of the tax assessed in the fiscal year against the municipality to the treasurer of the district. The payments shall be paid in monthly installments on or before the 20th of each month. [PL 1983, c. 820, §2 (NEW).]

5. Enforcement. If a member municipality fails to pay the installment due, or any part, on the dates required, the treasurer of the district may issue a warrant for the amount of the unpaid tax to the county sheriff requiring the sheriff to levy by distress and sale on the real and personal property of any of the inhabitants of the municipality where that default takes place. The sheriff or sheriff's deputies shall execute the warrant. In collecting taxes within member municipalities, the board of directors shall have the same power as county officials for the collection of county taxes under Title 36, chapter 105, subchapter IX. [PL 1983, c. 820, §2 (NEW).]

SECTION HISTORY

PL 1983, c. 820, §2 (NEW).

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