**§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).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.