

PROPERTY TAX ANNOTATIONS

805.0000 TAX COLLECTOR—DELINQUENT TAXES COLLECTED BY

See Delinquent Taxes

805.0001 Prepayment of Property Taxes. The tax collector may not accept for current expenditure voluntarily prepaid property tax to be applied against future tax liability. OAG 8/6/85 (No. 85-104, Vol. 68, p. 223).