§1284. Action to recover taxes

The State Tax Assessor may bring a civil action in the State Tax Assessor's own name to enforce the lien on real estate created by section 552 to secure the payment of state taxes assessed under sections 1331 and 1602 upon real estate not liable to be assessed in any municipality. The action must be begun after the expiration of 8 months and within one year after August 1st following the date the taxes were assessed. The proceedings must be in accordance with section 941, except that the preliminary notice and demand for payment of the tax as provided in that section may not be required. [PL 2023, c. 523, Pt. A, §13 (AMD).]

SECTION HISTORY

PL 1967, c. 271, §9 (AMD). PL 1969, c. 2, §3 (AMD). PL 1973, c. 625, §256 (AMD). PL 1979, c. 666, §32 (AMD). PL 2019, c. 501, §26 (AMD). PL 2023, c. 523, Pt. A, §13 (AMD).

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