

§562. Standing wood, bark and timber; taxed to purchaser

Whenever the owner of real estate notifies the assessors that any part of the wood, bark and timber standing thereon has been sold by contract in writing, and exhibits to them proper evidence, they shall tax such wood, bark and timber to the purchaser. A lien is created on such wood, bark and timber for the payment of such taxes, and may be enforced by the collector by a sale thereof when cut, as provided in section 991.

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