

§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).

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 Special Session of the 132nd Maine Legislature and is current through October 1, 2025. 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.