§902. Amendments permitted in actions to collect taxes

At the trial of any action for the collection of taxes or of any civil action involving the validity of any sale of real estate for nonpayment of taxes or involving any tax lien certificate under sections 942 and 943 and the title to real estate acquired upon foreclosure of the tax lien mortgage, if it appears that the tax in question was lawfully assessed, the court may permit the tax collector or other municipal officer to amend the tax collector's record, return, deed or certificate in accordance with the fact, when circumstantial errors or defects appear in that record, return, deed or certificate, as long as the rights of 3rd parties are not injuriously affected by that amendment. If a deed is amended, and the amended deed is recorded, it has the same effect as if it had been originally made in its amended form. [PL 2025, c. 113, Pt. D, §46 (AMD).]

SECTION HISTORY

PL 2025, c. 113, Pt. D, §46 (AMD).

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