

**§1205. Lien for unpaid assessments**

All assessments made under section 1203 create a lien upon each and every lot or parcel of land so assessed and the buildings upon the same. The lien takes effect when the trustees file with the clerk of the district the completed assessment, and continues for one year thereafter. Within 10 days after the date of hearing on the assessment, the clerk of the district shall make out a list of all such assessments, the amount of each, and the name of the person against whom the same is assessed, and the clerk of the district shall certify the list and deliver it to the treasurer of the district. If an assessment is not paid within 3 months from the date thereof, the treasurer may bring a civil action for the collection of that assessment in the name of the district against the person against whom the assessment is made and for the enforcement of the lien. The complaint in such action must contain a statement of such assessment, a description of the real estate against which the assessment is made, and an allegation that a lien is claimed on that real estate to secure the payment of the assessment. If service is not made upon the defendant or it appears that any other persons are interested in such real estate, the court shall order such further notice of such action as appears proper, and shall allow such other persons to become parties thereto. If it appears upon trial of such action that such assessment was legally made against the real estate, and is unpaid, and that there is an existing lien on that real estate for the payment of such assessment, judgment must be rendered for such assessment, interest and costs of suit against the defendants and against the real estate upon which the assessment was made, and execution must issue thereon to be enforced by sale of such estate in the manner provided for a sale on execution of real estate attached on original process. In making such a sale the officer shall follow the procedure in selling and conveying, and there are the same rights of redemption, as provided in Title 36, section 941. [RR 2021, c. 2, Pt. B, §280 (COR).]

**SECTION HISTORY**

PL 1965, c. 310 (NEW). PL 1979, c. 541, §A274 (AMD). RR 2021, c. 2, Pt. B, §280 (COR).

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