

**§1285. Collection of taxes in unorganized territory**

In addition to the methods of collecting state taxes provided by law, owners of real estate in the unorganized territory are liable for payment of such taxes to the State Tax Assessor upon demand. If such taxes are not paid within 30 days after such demand, the State Tax Assessor may collect the same, with interest as provided by law, by a civil action in the name of the State. This action must be brought in a court of competent jurisdiction in the county where such real estate is located, and the Attorney General may begin and prosecute such actions when requested by the State Tax Assessor. The demand is sufficient if made by a writing mailed to such owner or the owner's agent at the owner's usual post office address. In case such owner resides outside the State and has no agent within the State known to the State Tax Assessor, such demand is sufficient if made upon the Director of the Bureau of Forestry. Such action must be brought not less than 30 days after the giving or mailing of the demand. The beginning of such action, obtaining execution and collecting the same is deemed a waiver of the rights of the State under sections 1281 and 1282. In case the owners of any such real estate are unknown, the demand is sufficient if advertised in the state paper and in some newspaper, if any, published in the county in which the real estate is located. [PL 2019, c. 379, Pt. A, §7 (AMD).]

**SECTION HISTORY**

PL 1967, c. 271, §10 (AMD). PL 1973, c. 460, §18 (AMD). PL 1973, c. 625, §257 (AMD). PL 1975, c. 765, §16 (AMD). PL 1979, c. 666, §33 (AMD). PL 2019, c. 379, Pt. A, §7 (AMD).

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