

**§941. Civil action with special attachments; procedure**

The lien on real estate created by section 552 may be enforced in the following manner.

The tax collector may, after the expiration of 8 months and within one year from the date of original commitment of the tax or, in the case of deferred taxes pursuant to chapter 908-A, after the due and payable date established pursuant to section 6271, subsection 5, give to the person against whom the tax is assessed, or leave at the person's last and usual place of abode, or send by registered mail to the person's last known address, a notice in writing signed by said tax collector stating the amount of the tax, describing the real estate on which the tax is assessed and demanding the payment of such tax within 10 days after service of such notice. [PL 2009, c. 489, §1 (AMD).]

After the expiration of said 10 days a civil action for the collection of the tax may be brought in the county where the real estate lies, against the person to whom said tax is assessed. Such action may be brought in the name of the tax collector or the municipal officers may in writing direct the action to be brought in the name of the municipality. Such action shall be begun by a writ of attachment commanding the officer serving it to specially attach the real estate upon which the lien is claimed, which shall be served as other writs of attachment to enforce liens on real estate.

The complaint in such action shall contain a statement of such tax, a description of the real estate contained in said notice and an allegation that a lien is claimed on said real estate to secure the payment of the tax. If no service is made upon the defendant, or if it shall appear that other persons are interested in such real estate, the court shall order such notice of said action as appears proper and shall allow such other persons to become parties thereto.

If it shall appear upon trial of said action that the tax was legally assessed on said real estate, and is unpaid, and that there is an existing lien on said real estate for the payment of the tax, judgment shall be rendered for the tax, interest and costs of suit against the defendants and against the real estate attached, and execution shall issue thereon to be enforced by the sale of such real estate in the manner provided for in a sale on execution of real estate attached on original writs. In all actions brought in the Superior Court under this section or section 1284, full costs shall be recovered notwithstanding the amount of the judgment be \$20 or less.

Any person interested in the real estate may redeem it at any time within one year after its sale by the officer on that execution by paying the amount for which it was sold with interest at the rate determined by the State Tax Assessor pursuant to section 186. [PL 1981, c. 706, §12 (AMD).]

This section shall not affect any other provision of law for the enforcement and collection of taxes upon real estate.

**SECTION HISTORY**

PL 1981, c. 706, §12 (AMD). PL 2009, c. 489, §1 (AMD).

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