

**§1232. Proceedings on delinquency**

A lien is created on all personal property for taxes levied under section 1602 on the property and expenses incurred in accordance with section 1233, and the property may be sold for the payment of the taxes and expenses at any time after October 1st. When the time for the payment of the tax to the State Tax Assessor has expired, and it is unpaid, the State Tax Assessor shall give notice thereof to the delinquent property owner, and unless that tax is paid within 60 days, the State Tax Assessor may issue a warrant to the sheriff of the county, requiring the sheriff to levy by distress and sale upon the personal property of the property owner, and the sheriff or the sheriff's deputy shall execute the warrant. Any balance remaining after deducting taxes and necessary additions made in accordance with this subchapter must be returned to the owner or person in possession of the property; the State Tax Assessor may certify the unpaid taxes to the Attorney General, who shall bring a civil action in the name of the State. [PL 2019, c. 401, Pt. A, §11 (AMD).]

In addition to the procedure authorized in this section, the State Tax Assessor may follow the procedure provided in section 612 and, with regard to that procedure, is subject to the same rights and obligations as a municipality or municipal officers. [PL 2019, c. 401, Pt. A, §11 (AMD).]

**SECTION HISTORY**

PL 1973, c. 625, §253 (AMD). PL 1977, c. 679, §3 (AMD). PL 1979, c. 666, §28 (AMD). PL 1983, c. 403, §2 (AMD). PL 2019, c. 401, Pt. A, §11 (AMD).

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