

§996. Distraint before tax due to prevent loss

When a tax collector has reason to believe that there is danger of losing, by delay, a tax assessed upon any taxpayer, at any time after commitment:

1. Warrant issued. He may issue the warrant provided for in section 994 prior to the expiration of the 3-month period; or

2. When served. He may in the warrant authorized by section 994, or in subsection 1, direct the officer to demand immediate payment, and if not so paid, the officer shall serve such warrant without further notice; or

3. When notice period unexpired. He may, after the issuance of such warrant, in writing direct the officer to whom the warrant has been issued to demand immediate payment, and if not so paid to serve such warrant without further notice notwithstanding any unexpired portion of the 10-day notice period required by section 995; or

4. Distraint or arrest. He may himself demand immediate payment and upon failure he may distraint the property or arrest the person of such taxpayer.

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