

## CHAPTER 277

# DELINQUENT PERSONAL PROPERTY TAXES

277.21 Levy and distraint.

### 277.21 LEVY AND DISTRAINT.

*[For text of subs 1 and 2, see M.S.1996]*

**Subd. 3. Manner of execution and sale.** In making the execution of the levy and in collecting the taxes due in a manner consistent with the provisions of this chapter, the county treasurer has all of the powers in chapter 550, and the powers given to the commissioner of revenue in sections 270.7001, 270.7002, and 290.92, subdivision 23, for purposes of effecting an execution against property in this state. The sale of property levied upon, and the time and manner of redemption therefrom, must be consistent with authority granted to the commissioner of revenue to collect state taxes under sections 270.70 to 270.709. The seal of the court, subscribed by the court administrator, as provided in section 550.04, is not required. The levy for collection of taxes may be made, whether or not a legal action for collection of the taxes has been commenced.

*[For text of subs 4 to 16, see M.S.1996]*

**History:** 1997 c 31 art 3 s 12