293.11 NOTICE TO TAXPAYER; ACTION BY COMMISSIONER OF REVENUE; INTEREST; LIEN OF JUDGMENT; SALE.

The commissioner of management and budget, within ten days after the receipt of the draft mentioned in section 293.10, shall notify by mail the persons designated therein of the amount thereof, and if not paid within 30 days after presentation, shall deliver the same to the attorney general, whose duty it shall be to bring an action thereon in the district court of the county wherein is the taxable status of the annuity or income, for the amount of such draft, together with interest and costs of the proceeding. Such tax shall draw interest at the rate of 12 percent per annum, commencing 30 days after the same falls due; and the judgment of the court, when so obtained and properly docketed, shall be a lien upon all right, title, and interest of the taxpayer to the land upon which such tax is a lien from the time the same is docketed; and the lien shall continue without limitation, with interest at the rate of one percent per month, and the property may be sold in satisfaction of such judgment in the manner provided by law.

History: *(2394-101) Ex1937 c 91 s 11; 2003 c 112 art 2 s 50; 2009 c 101 art 2 s 109*