

§ 160A-207. Remedies for collecting taxes.

In addition to any other remedies provided by law, the remedies of levy, garnishment, and attachment shall be available for collecting any city tax under the rules and procedures prescribed by the Machinery Act for the enforcement of tax liability against personal property, except that:

- (1) The remedies shall become available on the due date of the tax and not before that time;
- (2) Rules dependent on the existence of a lien against real property for the same tax shall not apply; and
- (3) The lien acquired by levy, garnishment, or attachment shall be inferior to any prior or simultaneous lien for property taxes acquired under the Machinery Act. (1971, c. 698, s. 1; 1973, c. 426, s. 29.)