

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1875. Sale of Seized Property.

(a) *Notice of Seizure.* As soon as practicable after seizure of property, notice in writing shall be given by the Secretary to the owner of the property (or, in the case of personal property, the possessor), or shall be left at the owner/taxpayer's usual place of abode or business. If the owner/taxpayer cannot be readily located or has no dwelling or place of business in the Commonwealth, the notice may be mailed to his last known address. Such notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property seized, and in the case of real property, a description with reasonable certainty of the property seized.

(b) *Notice of Sale.* The Secretary shall as soon as practicable after the seizure of the property give notice to the owner, in the manner described in subsection (a) and shall cause a notification to be published in a generally circulated local newspaper and post the notices at the United States Post Offices in the Commonwealth. Such notice shall specify the property to be sold and the time, place, manner, and conditions of the sale. Whenever levy is made without regard to the 10 day period provided in §1872(a), public notice of the sale of the property seized shall not be required to be made within such 10 day period unless the goods are perishable and require immediate sale.

(c) *Time of Sale.* The time of the sale shall not be less than 10 days nor more than 40 days from the time of giving public notice.

(d) *Manner and Conditions of Sale.* If any property liable to levy is not divisible, so as to enable the Secretary by sale of a part thereof to raise the whole amount of the tax and expenses, the whole of such property shall be sold. The manner and conditions of the sale shall be reasonable under the circumstances. The Secretary may prescribe regulations for reasonable manner and conditions of sale.

Source: PL 14-35, § 4 (1874), modified.

Commission Comment: In subsection (b) above, the Commission changed the section number originally referenced in PL 14-35 to the proper renumbered section number pursuant to its authority by 1 CMC § 3806(c).