**What is a Demand Notice?**

Per State Statute 12-155. Demand and levy for the collection of taxes (a) If any person fails to pay any tax within thirty days after the due date, the collector or the collector’s duly appointed agent shall make personal demand of such person therefor or leave written demand at such person’s usual place of abode or addressed to such person at such person’s last-known place of residence. If such person is a corporation, limited partnership or other legal entity, such written demand may be sent to any person upon whom process may be served to initiate a civil action against such corporation, limited partnership or entity. Demands for outstanding July bills were mailed in October. (b) After demand has been made in the manner provided in subsection (a) of this section, the collector for the municipality, alone or jointly with the collector of any other municipality owed taxes by such person, may (1) levy for any unpaid tax or any unpaid water or sanitation charges on any goods and chattels of such person and post and sell such goods and chattels in the manner provided in case of executions, or (2) enforce by levy and sale any lien upon real estate for any unpaid tax or levy upon and sell such interest of such person in any real estate as exists at the date of the levy for such tax .A lien is a charge upon real or personal property for the satisfaction of debt. Tax liens are superior to mortgage liens, and are independent of demand for. Liens remain in effect until all taxes, interest and fees are paid in full. Liens are subject to foreclosure, tax sale and sale/assignments to a third party for collection.