

78B-2-301 Within six months.

An action may be brought within six months against a tax collector or the tax collector's designee:

- (1) to recover any goods, wares, merchandise, other property seized in his official capacity, or the price or value of any of it;
- (2) for damages for the seizure, detention, sale of, or injury to, any goods, wares, merchandise, or other personal property seized;
- (3) for damages done to any person or property in making a seizure;
- (4) for money paid or seized under protest and which, it is claimed, ought to be refunded.

Renumbered and Amended by Chapter 3, 2008 General Session