§901. Remedy of owners of property taken for default of others

When the estate of an inhabitant of a municipality, who is not a tax collector thereof, is levied upon and taken as mentioned in section 891, he may maintain an action against such municipality, and recover the full value of the estate so levied on, with interest at the rate of 20% from the time it was taken, with costs. Such value may be proved by any other legal evidence, as well as by the result of the sale under such levy.

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