6-33/230.00 Force and Effect

An abstract or copy of the judgment may be recorded in the office of the county recorder of any county. From the time of the recording, the amount of the tax, penalty, and interest constitutes a lien upon all property of the assessee in the county owned by him at the time, or acquired thereafter, before the lien expires. The lien has the force, effect and priority of a judgment lien and continues for ten years from the date of the recording, unless sooner released or otherwise discharged. Periodically, ten-year extensions of the lien may be had. (RTC 3103)

Upon the request of the official collecting the taxes, execution may issue upon such judgment, and levies and sales may be held thereunder, as prescribed in the Code of Civil Procedure. (RTC 3106)