§ 1328. Discharge of attachment. 1. A defendant whose property or debt has been levied upon may move, upon notice to the claiming authority and the claiming agent, for any order discharging the attachment as to all or part of the property or debt upon payment of the claiming agent's fees and expenses, if any. On such a motion, the defendant shall give an undertaking, in an amount equal to the value of the property or debt sought to be discharged, that the defendant will pay to the claiming authority the amount of any judgment which may be recovered in the action against him or her, not exceeding the amount of the undertaking. Making a motion or giving an undertaking under this section shall not of itself constitute an appearance in the action.

2. When a motion to discharge is made in the case of property levied upon pursuant to a claimed violation of the tax law, the amount of the undertaking required shall be an amount equal to the lesser of:

(a) The amount specified in subdivision one of this section; or

(b) The aggregate amount of all unpaid tax and civil penalties for such violation.