**§ 1440. Civil actions to recover unpaid taxes.** 1. After the lapse of thirty days from the return of the treasurer, an action may be maintained, as upon contract, by the village to recover the amount of an unpaid tax, together with any interest thereon, as set forth herein.

2. (a) After receiving the account of unpaid taxes and not later than the seventh day of February or such other date as may be applicable pursuant to section 5-510 of the village law, the board of trustees may determine by resolution that all or a portion of such unpaid taxes shall be collected by civil action.

(b) The board shall thereupon cause proceedings to be brought as to that portion which it has determined to collect by civil action. A certified copy of the resolution shall be delivered to the village treasurer. However, as to those parcels of property which are subject to delinquent tax liens from prior years, it shall not be necessary to attempt to collect such taxes by civil action.

(c) An order of attachment against the property of the defendant may be granted upon the application of the plaintiff as provided by the civil practice law and rules, irrespective of the amount of such tax. A judgment in such action for any amount, when docketed in the office of the county clerk, shall be a lien upon the real property of the defendant, having the same priority, as such lien, as the taxes upon which there was a recovery recovered in such action, and an execution upon the judgment may be issued and enforced against the real property of the defendant irrespective of the amount of such judgment. Enforcement proceedings may also be taken for such tax in accordance with the provisions of section nine hundred ninety of this chapter, irrespective of the amount of such judgment.