§ 990. Supplementary proceedings to collect taxes. 1. If a tax exceeding ten dollars is returned by the proper collecting officer uncollected, the enforcing officer may within one year thereafter, or at such time as may otherwise be prescribed by law, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees with interest and other charges thereon.

2. Such proceedings may be taken against a corporation, and the same proceedings may be had in all respects for the collection of taxes owed by it as for the collection of a judgment by proceedings supplementary to execution against a natural person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his, hers, or its favor.

3. The tax, if collected in such proceeding, shall be paid to the enforcing officer of the municipal corporation for which the enforcing officer enforces the collection of delinquent taxes, or if the enforcing officer is not authorized to receive payments of delinquent taxes, to the official who is so authorized. The costs and disbursements collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding.

4. For purposes of this section, the terms "charges" and "enforcing officer" shall have the meanings set forth in article eleven of this chapter.