

1 H. 406

2 Introduced by Representatives Connor of Fairfield, Branagan of Georgia,
3 Burditt of West Rutland, Lenes of Shelburne, Macaig of
4 Williston, Martin of Wolcott, and Toleno of Brattleboro

5 Referred to Committee on

6 Date:

7 Subject: Taxation; property taxes; liens

8 Statement of purpose of bill as introduced: This bill proposes to extend the
9 period required for towns to renew tax liens.

10 An act relating to the renewal of tax liens

11 It is hereby enacted by the General Assembly of the State of Vermont:

12 Sec. 1. 32 V.S.A. § 5061(a) is amended to read:

13 (a) Commencing with the date of the filing by the listers of the grand list in
14 the office of the town clerk of the town, taxes lawfully assessed upon real
15 estate shall be a first lien thereon, underlying all mortgages, attachments, liens,
16 or other encumbrances thereon, and all estates for the term of a natural life or
17 lives, for a term of years or for any other duration. Such lien shall remain in
18 full force and effect for a period of ~~15~~ 30 years and it may be enforced
19 separately against each parcel of real estate upon which a tax has been voted or
20 assessed. Notice to all parties having an interest in such land shall be given as

1 provided by law or as directed by the Court. Courts at law may issue such
2 execution as the facts warrant, to impress such lien on such real estate.

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on July 1, 2015.