

1 S.43

2 Introduced by Senator Rodgers

3 Referred to Committee on

4 Date:

5 Subject: Taxation; local government; delinquent taxes

6 Statement of purpose of bill as introduced: This bill proposes to amend the
7 requirements for a town's or municipality's list of delinquent taxpayers.

8 An act relating to the list of delinquent taxpayers

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

10 Sec. 1. 32 V.S.A. § 5162 is amended to read:

11 § 5162. LIST OF DELINQUENT TAXPAYERS

12 Annually, on or before January 15, the collector for a town or a
13 municipality within it; shall make a list of the taxpayers of such municipality
14 whose real and personal property taxes are unpaid as of December 31 next
15 preceding, showing the amounts due and the years in which such taxes were
16 due, and certify under oath that such list is correct and deliver the same to the
17 treasurer of such municipality. The list of delinquent taxpayers in each town
18 or municipality shall be based on the owners, lien holders, or mortgagees of
19 the real and personal property as of December 31 of the preceding year and

- 1 shall not be based on the list upon which taxes are assessed as defined in
- 2 chapter 129, subchapter 4 of this title.
- 3 Sec. 2. EFFECTIVE DATE
- 4 This act shall take effect on July 1, 2015.