

H.799

An act relating to notice of sale of property subject to unpaid property taxes

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

Sec. 1. 32 V.S.A. § 5252 is amended to read:

§ 5252. LEVY AND NOTICE OF SALE; SECURING PROPERTY

(a) When the collector of taxes of a town or of a municipality within it has for collection a tax assessed against real estate in the town and the taxpayer is delinquent, the collector may extend a warrant on such land. If a collector receives notice from a mobile home park owner pursuant to 10 V.S.A.

§ 6248(c), the collector shall, within 15 days ~~of~~ after the notice, commence tax sale proceedings to hold a tax sale within 60 days ~~of~~ after the notice. If the collector fails to initiate such proceedings, the town may initiate tax sale proceedings only after complying with 10 V.S.A. § 6249(f). If the tax collector extends the warrant, the collector shall:

(1) File in the office of the town clerk for record a true and attested copy of the warrant and so much of the tax bill committed to the collector for collection as relates to the tax against the delinquent taxpayer, a sufficient description of the land so levied upon, and a statement in writing that by virtue of the original tax warrant and tax bill committed to the collector for collection, the collector has levied upon the described land.

(2) Advertise forthwith such land for sale at public auction in the town where it lies three weeks successively in a newspaper circulating in the vicinity, the last publication to be at least 10 days before such sale.

(3) Give the delinquent taxpayer written notice by ~~registered~~ certified mail requiring a return receipt directed to the last known address of the delinquent of the date and place of such sale at least 10 days prior thereto if the delinquent is a resident of the town, and 20 days prior thereto if the delinquent is a nonresident of the town. If the notice by certified mail is returned unclaimed, notice shall be provided to the taxpayer by resending the notice by first-class mail or by personal service pursuant to Rule 4 of the Vermont Rules of Civil Procedure.

(4) Give to the mortgagee or lien holder of record written notice of such sale at least 10 days prior thereto if a resident of the town, and if a nonresident, 20 days' notice to the mortgagee or lien holder of record or his or her agent or attorney by ~~registered~~ certified mail requiring a return receipt directed to the last known address of such person. If the notice by certified mail is returned unclaimed, notice shall be provided by resending the notice by first-class mail or by personal service pursuant to Rule 4 of the Vermont Rules of Civil Procedure.

(5) Post a notice of such sale in some public place in the town.

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Sec. 2. 32 V.S.A. § 5258 is amended to read:

§ 5258. FEES AND COSTS ALLOWED AFTER WARRANT AND LEVY  
RECORDED

(a) The fees and costs allowed after the warrant and levy for delinquent taxes have been recorded shall be as follows:

- (1) levy and extending of warrant, \$10.00;
- (2) recording levy and extending of warrant in the town clerk's office, \$10.00, to be paid to the town clerk;
- (3) notices and publication of notices, actual costs incurred, including the costs of service pursuant to subdivisions 5252(a)(3) and (4) of this title;
- (4) expenses actually and reasonably incurred by the town in securing a property for which property taxes are delinquent against illegal activity and fire hazards, to be paid to the town clerk, provided that the expenses shall not exceed 20 percent of the uncollected tax;
- (5) when authorized by the selectboard, expenses actually and reasonably incurred by the tax collector for legal assistance in the preparation for or conduct of a tax sale, provided that the expenses shall not exceed 15 percent of the uncollected tax;
- (6) travel reimbursement at the rate established by the contract governing State employees;
- (7) attending and holding the sale, \$10.00;

(8) making return and recording the return in the town clerk's office,  
\$10.00, to be paid to the town clerk;

(9) collector's deed, \$30.00;

(b) ~~the~~ The fees and costs allowed in subsection (a) of this section, together with a collector's fee of up to eight percent, shall be in lieu of all other fees and costs.

### Sec. 3. EFFECTIVE DATE

This act shall take effect on passage.