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S.13

Introduced by Senators Starr, Rodgers, and Westman

Referred to Committee on

Date:

Subject: Taxation; property taxes; tax sales; municipal expenses

Statement of purpose of bill as introduced: This bill proposes to permit towns to recover at tax sale the costs of remediating abandoned properties and to make conforming technical corrections to the fee and costs statute.

An act relating to fees and costs allowed at a tax sale

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

Sec. 1. 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~~ 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 ~~notice~~ notices, actual costs incurred; ~~and~~

1 (4) expenses actually and reasonably incurred by the town in
2 remediating an abandoned property, to be paid to the town clerk;

3 (5) when authorized by the selectboard, expenses actually and
4 reasonably incurred by the tax collector for legal assistance in the preparation
5 for or conduct of ~~said a tax sale when authorized by the selectboard,~~ provided
6 that ~~such~~ the expenses shall not exceed 15 percent of the uncollected tax;

7 (6) travel, reimbursement at the rate established by the contract
8 governing State employees;

9 (7) attending and holding the sale, \$10.00;

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

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

13 (b) which the fees and costs allowed in subsection (a) of this section,
14 together with ~~the~~ a collector's fee of up to eight percent, shall be in lieu of ~~any~~
15 ~~or~~ all other fees and costs ~~permitted or allowed by law.~~

16 Sec. 2. EFFECTIVE DATE

17 This act shall take effect on July 1, 2017.