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S.13

Introduced by Senators Starr, Rodgers, and Westman

Referred to Committee on Government Operations

Date: January 10, 2017

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.~~

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~~

(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 said a tax sale ~~when authorized by the selectboard~~, provided that ~~such~~ 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 ~~\$10.00~~ and recording ~~same~~ the return in the town clerk's office, \$10.00, to be paid to the town clerk ~~\$10.00~~;

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

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

Sec. 2. 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 the notice, commence tax sale proceedings to hold a tax sale within 60 days of 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:

* * *

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

(b) If the warrant and levy for delinquent taxes has been recorded pursuant to subsection (a) of this section, the municipality in which the real estate lies may secure the property against illegal activity and potential fire hazards after

giving the mortgagee or lien holder of record written notice at least 10 days prior to such action.

Sec. 3. EFFECTIVE DATE

This act shall take effect on July 1, 2017.