

Executive Branch Fee Report for 2026 Legislative Session

Fee Name/Description

Include service or product provided or regulatory function performed

Sheriffs fee related to Superior Court Process

Returned Payment Penalty

Lien Recording and Releasing Fee (Passed through to Municipalities)

Return Processing/Administration Fee for Incomplete Returns

External Offset Fee

Current Use Application

Administration and Collection of Local Options Tax Fee

Appeals of Property Tax Decisions

Who pays the fee	Statutory Reference
Delinquent Taxpayer	32 VSA § 1591, n/a
Taxpayer with NSF payments	32 VSA § 404, n/a
Taxpayer and Landowner	32 VSA § 1671, n/a
Taxpayer or Preparer	32 VSA § 3204, n/a
Debtors	32 VSA § 5938, n/a
Landowners	32 V.S.A Chapter 124 § 3756 €, n/a
Municipalities	24 VSA § 138(c), n/a
Property Owner	32 VSA § 4461, n/a

Current Fee	Last Year Changed (Leg. Session)
\$75.00 plus Mileage Reimbursement	2021
\$20.00	2013
\$15.00	2019
\$25.00	1998
\$13 for all external partners besides Judiciary which is \$3.00	2014
\$70.00	2013
\$5.96	2012
\$70.00	2006

Fund Number Receiving Fee Revenue	Fund Name Receiving Fee Revenue
21590	Sheriffs Fees
21590	Returned Payment Penalty
21590 & 63100 before disbursing to municipalities	Miscellaneous & Municipalities
21590	Miscellaneous Fees
21500	External Offset Fees
21590	Miscellaneous Fees
75% to 21591 and 25% to 21485	Local Option Tax Processing and PILOT
21590	Miscellaneous Fees

FY 2021 Actual Receipts	FY 2022 Actual Receipts	FY 2023 Actual Receipts	FY 2024 Instances of Fee Payments
1,106.96	877.47	2,731.44	52
54,300.56	53,257.89	63,309.69	4,485
48,678.34	62,059.21	73,369.00	2,173
5,266.83	7,243.00	11,969.12	1,015
103,456.44	104,115.26	94,892.31	11,167
175,480.00	157,125.00	109,080.00	1,723
1,665,992.84	1,981,068.24	2,046,485.20	451,455
4,130.00	2,660.00	420.00	16

FY 2024 Actual Receipts	FY 2025 Instances of Fee Payments	FY 2025 Actual Receipts	FY 2026 Projected Receipts
2,323.27	59	3,856.53	2,970.41
69,488.62	5,728	87,570.92	73,456.41
75,584.85	2,436	68,787.64	72,580.50
70,125.22	619	32,186.30	38,093.55
80,259.00	13,362	93,998.00	89,716.44
120,611.68	1,778	124,470.00	118,053.89
2,690,671.80	548,937	3,271,664.52	3,507,460.60
1,120.00	19	1,330.00	956.67

FY 2027 Projected Receipts	% of Fund, based on total fund revenue, FY25	Fee if adjusted for inflation since last change date PCE
3,050.07	1.46%	\$83.96
76,838.65	33.25%	\$27.08
72,317.66	N/A	\$18.44
46,801.69	12.22%	\$58.37
87,991.15	67.74%	\$17.17
121,045.19	47.26%	\$94.79
3,899,555.29	100%	\$8.39
1,135.56	1%	\$117.05

Description and amounts of comparable fees in other jurisdictions	Policies affecting the fee amount
	Department passes through costs incurred from Sheriff invoices in attempt to be made whole. The "Current Fee" value represents the average FY25 transactions. Fees are assessed based on a variety of different actions completed in effort to make collections.
	Offset costs associated with administration and collection of NSF check or ACH payments
	All lien recording fees are assessed and collected by the Tax Department and then disbursed to each municipality. The fee does not remain with Tax. Lien recordings are done for all tax types with compliance efforts, Land Use Change Tax and Current Use applications.
	Returns that are filed incompletely or on the incorrect form. The department will issue several notifications to the taxpayer or preparer before assessing this fee.
	Fee amount has not changed but allocation will change to be 75%/25%

Other relevant considerations for setting the fee amount

[illegible]