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APPROVING COLLECTION OF ATTORNEYS FEES FOR THE
PREPARATION FOR AND CONDUCT OF TAX SALES

In the year Two Thousand Ten.....

Resolved by the City Council of the City of Burlington, as follows:

That WHEREAS, the Mayor’s Budget Task Force and City’s Auditors identified the improved collection of taxes as an area that is important to the continuing financial health of the City of Burlington; and

WHEREAS, the Clerk/Treasurer’s Office, as the City’s tax collector, has been making ongoing efforts to improve the City’s tax collection administration generally, including work with the City Attorney’s Office on collection of real property taxes; and

WHEREAS, a main means of collection of delinquent real property taxes is through the sale of the subject real property in a tax sale, pursuant to the provisions of Article 5 of Chapter 133 of Title 32 of the Vermont Statutes Annotated; and

WHEREAS, a significant amount of attorney time is needed to properly prepare for and conduct tax sales such that it may be necessary or advisable for the City Attorney’s Office to utilize outside counsel to do this work; and

WHEREAS, payment of outside counsel at no cost to the City can be made because 32 V.S.A. § 5258 allows the actual costs and expenses actually and reasonably incurred for legal assistance in the preparation for, or conduct of, a tax sale to be collected if authorized by the city council, up to a limit of fifteen (15) percent (%) of the uncollected tax; and

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38 WHEREAS, such authorization will expedite the collection of delinquent real property
39 taxes and ensure that the real cost of collecting delinquent real property taxes will be borne by
40 the delinquent taxpayer and not by the City’s General Fund and those taxpayers who pay their
41 taxes in the time required by law;

42 NOW, THEREFORE, BE IT RESOLVED that the City Council authorizes the collection
43 of actual costs and expenses incurred by the Clerk/Treasurer’s Office for legal assistance in the
44 preparation for and/or conduct of a tax sale for delinquent real property up to the amount
45 allowable by law.

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