

Is the collector of delinquent taxes required to get the permission of the selectboard in order to hire an attorney to assist in conducting a tax sale?

Yes. Among the fees and costs that the collector of delinquent taxes may charge are "expenses actually and reasonably incurred for legal assistance in the preparation for or conduct of said sale when authorized by the selectmen." 32 V.S.A. § 5258. We interpret this to mean that the selectboard must authorize the delinquent tax collector to hire an attorney to assist with the tax sale.

As a practical matter, the tax sale will proceed more smoothly if the collector of delinquent taxes and the selectboard have an amicable relationship, the selectboard is aware of the plan to hold a tax sale, and has given at least its tacit approval. In addition, the board should be informed of the sale because the town might have an interest in purchasing the property itself. For these reasons, it seems best that the tax collector and selectboard work together and arrive at a joint decision about the sale, the expenses and the use of an attorney.

VLCT News, October 2001