



## Legislation Text

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**File #:** 17-0298, **Version:** 1

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**ITEM TITLE:**

Foreclosure Process for Delinquent Taxes

**SUBMITTED BY:** Brian Carlson, Finance Director

**FISCAL NOTES:**

Expenditure Required: [Click here to enter text.](#)

Unencumbered Balance: [Click here to enter text.](#)

Funding Source: [Click here to enter text.](#)

**RECOMMENDATION:**

[Click here to enter text.](#)

**SUMMARY STATEMENT:**

The City has several years of delinquent property taxes outstanding. The foreclosure process enables the City to collect these delinquent amounts, including penalties, interest, and related legal fees.

The City has retained LeVesque Law Group to assist with this process. LeVesque has performed these services for the City previously.

On May 26<sup>th</sup>, Finance staff mailed delinquency notices for all outstanding amounts through 2016. On June 28<sup>th</sup>, LeVesque will file a Petition for Judgment of Foreclosure with the Superior Court for any unpaid amounts for tax years 2010, 2011, and 2012. Current delinquent amounts for these years total approximately \$87,000.

Later this summer, Finance Staff will initiate the foreclosure process for tax years 2013-2016. Current delinquencies for these years total approximately \$350,000.

Finance staff is reviewing internal procedures with the intention of initiating the foreclosure process annually in January for the preceding year. Annual budgets will reflect related legal services, though these fees will be largely if not completely reimbursed by the delinquent taxpayers.