

## **STATEMENT OF PURPOSE**

### **RS19478**

It is common to have Warrants of Distrain issued for unpaid personal property taxes where the delinquency is ten dollars or less. The current statute mandates that a Warrant of Distrain be issued and that the Sheriff execute this warrant. This is not cost effective and actually costs the county more than it can receive if the delinquent taxes are paid in full. These amendments will make the issuance of Warrants of Distrain an option based upon a threshold limit set by the Board of County Commissioners. The threshold limit cannot exceed one and one half (1.5) times the actual amount that it costs the county to process a Warrant of Distrain. This will help to ensure that Warrants of Distrain are being issued when it is truly necessary. For the delinquent accounts that fall below the threshold, the Treasurer may, based upon a resolution by the Board of County Commissioners, send the delinquent amounts to a private collection agency. Regardless, the taxes will attempt to be collected by one method the other.

### **FISCAL NOTE**

No impact to the State General Fund or any taxing districts. Counties should see a savings from the cost of processing Warrants of Distrain.

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