2023 NACCTFO ANNUAL MEETING

PEER-TO-PEER SESSION

Monday, July 24, 2023 | 1:40 – 4:20 PM

SESSION OVERVIEW & OBJECTIVES

This session will build upon the morning's panel presentation, providing a forum for members to discuss what they have learned about the recent U.S. Supreme Court (and other court) decisions regarding property tax forfeitures and foreclosures and the treatment of excess property sale proceeds.

In a small group setting, members will contemplate and respond to the recent court decisions, discussing future implications for their offices and how to better navigate the changing legal landscape.

Members will leave with a broader understanding of the possible impacts of the U.S. Supreme Court decision, and have feedback from colleagues about how to approach and prepare their jurisdiction to comply with this new case law.

SESSION SCHEDULE

- I. Welcome & Session Overview (~ 10 minutes)
- II. Table Assignments (~20 minutes)
- III. Small Group Discussions on Questions 1 and 2 (~ 40 minutes)
- IV. Break (~15 minutes)
- V. Small Group Discussions on Questions 3 and 4 (~ 40 minutes)
- VI. Full Group Discussion of Takeaways (~20 minutes)
- VII. Closing (~5 minutes)

QUESTIONS TO CONSIDER & DISCUSS IN SMALL GROUPS

(Reminder to please choose a notetaker and a reporter to share comments with the full group.)

1. Share the current processes in your county for tax forfeitures and foreclosures. Does your county use liens, deeds, or another process? How does your office determine administrative fees and sales fees, and when they are charged to a property owner? Does your process work well for you?

2. What do you do with any excess proceeds from a foreclosure or sale? Will the recent Supreme Court decision have an impact on this process? Why or why not?

3.	Will the Supreme Court decision require any legislative fixes or adjustments? If so, how will
	you and/or your state association advocate for these changes?

4. Share successful strategies you have used to motivate property owners to pay delinquent taxes and stay in their homes. Are there innovative approaches or initiatives that have been effective in your county? Can the recent Supreme Court ruling be leveraged as an opportunity to enhance transparency and public trust in property lien and foreclosure processes?