

# **Bond Case Briefs**

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## **Tax Liens: U.S. Supreme Court Amicus Brief**

### **Interest of Amici Curiae**

This brief is submitted on behalf of the National Tax Lien Association (NTLA), the Arizona County Treasurers Association (ACTA), and the Tax Collectors & Treasurers Association of New Jersey (NJTCTA), which recommend that this Court affirm the United States Court of Appeals for the Eighth Circuit.

The NTLA is the primary national organization advancing the legislative, regulatory, business, public relations, and educational interests of the tax lien and tax deed industry. The NTLA seeks to uphold high standards of ethical conduct and to operate in accordance with all applicable federal and state laws related to tax lien auctions and tax deed sales. The NTLA was incorporated in 1997 as a nonprofit business league to represent all industry participants—public and private. The NTLA’s constituency includes tax lien bidders, tax collectors, lenders, and portfolio servicers, all of whom recognize the importance of properly collecting tax revenue. The NTLA monitors state legislation, engages in lobbying activity, and participates as amicus curiae in courts throughout the nation. Many state legislators, regulators, and tax collection officials nationwide consult the NTLA about laws and policies governing real property tax sales.

ACTA is a statewide association of Arizona’s county tax collectors united to serve the public and safeguard funds generated from tax sales within the State. Its members represent all 15 Arizona counties. ACTA’s purpose is to share in the exchange of ideas, experiences, and opinions among the various county treasurers; more efficiently serve Arizona’s citizens and its counties through sharing best practices; and promote legislation supporting the position and duties of county treasurers. Through its membership and education efforts, ACTA enhances local governments’ ability to collect delinquent property taxes through efficient notice and sale efforts, thus providing tax revenue required for Arizona’s counties, fire districts, and school districts to meet their financial obligations.

NJTCTA consists of over 1,000 members from New Jersey’s 565 municipalities. Many of the State’s tax collectors, deputy collectors, treasurers, deputy treasurers, municipal finance officers, and utility collectors are members of the NJTCTA. Its members ensure all New Jersey property owners receive their tax bills promptly, notify taxpayers in the event of their failure to pay taxes due, and—as a remedy of last resort—conduct public sales of the various municipal liens to collect delinquent taxes. Under the aegis of Rutgers University, the NJTCTA conducts seminars and tests for those who desire to take the state examination to become tax collectors as required by state statute. NJTCTA also provides yearly seminars to help its members obtain the necessary continuing education credits to maintain the proper certification. NJTCTA is honored to ensure all tax collectors across the State can properly perform their duties according to law.

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**Nelson Mullins Riley & Scarborough LLP**

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