

NHTCA New Tax Collector Training Series

A Year in the Life of a Tax Collector

Diane Trippett, CTC – NHTCA Education Committee – Past Chair



John T. Beardmore, Commissioner
109 Pleasant Street, Concord, NH 03301
603-230-5000

This presentation is intended for informational purposes only, and is not a substitute for seeking professional advice or for reviewing the applicable laws and rules. This presentation represents some positions of the Department on the limited issues discussed herein, based on the law in effect at the time of the presentation and Department interpretation thereof, as well as the opinions and conclusions of its presenter.

For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.) for independent verification.

NHTCA New Tax Collector Training Series

What Now?

Part 1 - Tax Collection

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“Tax Collection” will cover...

- Powers to Collect and Liability
- Property Tax Billing Cycle – Prepayments to Collections
- Other Tax Types
 - Land Use Change Tax (LUCT)
 - Current Use (CURP)
 - Excavation Tax (Gravel Tax)
 - Yield Taxes (Timber Tax)
 - Doomage
 - Bonding
- Miscellaneous
 - Resident Taxes – 80:1, 1-a
 - Distraint 80:2
 - Betterment Assessments
 - Jeopardy Assessments -Relocation of Buildings 80:2-a
 - Utilities – Past Due Collections



Property Tax Collection... By the Book

- ▶ RSA Chapter 80 – Collection of Taxes
 - RSA 80:4 - Powers of the Collector
 - “...the powers vested in constables in the service of civil process...”
 - Continues until “...all the taxes in his list are collected...”
 - Any reports by the commissioner pursuant to RSA 21-J:11-a shall not affect the authority of the collector to issue tax bills and to exercise all powers contained in this chapter for the collection of taxes.



Property Tax Collection... By the Book

- ▶ RSA 80:49 - Liability of the Collector
 - No person to whom any list of taxes shall be committed shall be liable to any suit by reason of any irregularity or illegality of the proceedings of the town or of the selectmen, nor for any cause whatever except his own official misconduct.

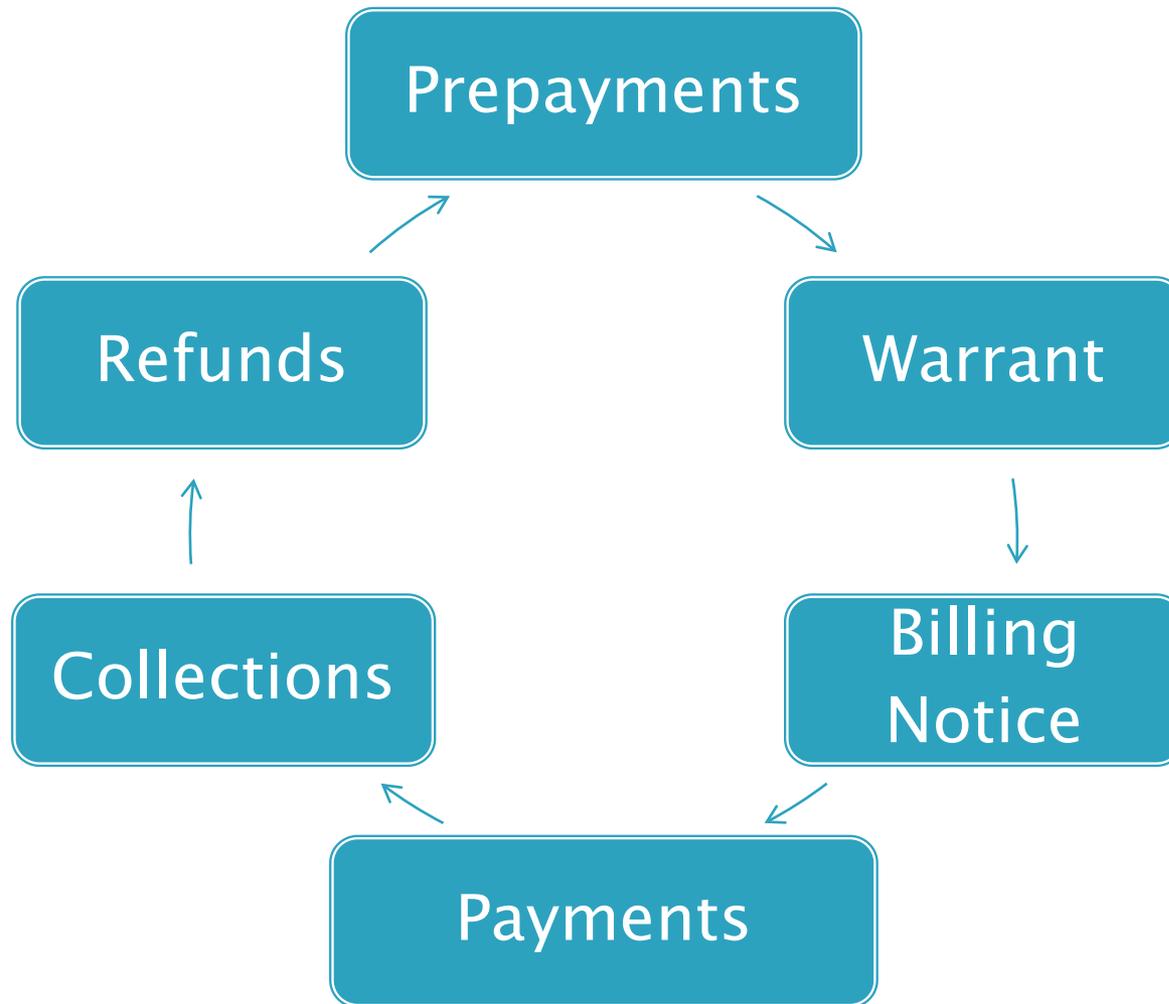


Property Tax Collection... By the Book

- ▶ RSA § 80:52 - Discounts
 - Must be authorized by vote of Annual Meeting
 - Vote must include limits of discount (time period and amounts)
 - Primarily utilized to speed collection rates, a careful cost-benefit analysis is recommended & an “allowance for discounts” contra account should be included in the budgeting process



Property Tax Collection Cycle (Current Paid Bill)



Property Tax Collection Cycle

- ▶ **RSA § 80:52-a - Prepayments**
 - Must be authorized by vote at town meeting, or by a policy adopted by the governing body
 - No more than two years in advance of due date
 - Remit to Town Treasurer under RSA § 41:35
 - No interest accrues or is due to taxpayer, if rebated or refunded



Property Tax Collection Cycle

▶ RSA § 76:10 - **Selectmen's Lists & Warrant**

- "... (A) warrant under their hands and seal. The list shall be directed to the collector of such town, requiring the collector to collect the same, and to pay to the town treasurer such sums and at such times as may be therein prescribed...."
- "The Selectman shall assess such taxes to the owner as of April 1, or to the current owner, if known."



Property Tax Collection Cycle

- ▶ **RSA 80:5 – Notice to Persons**
- ▶ **RSA 80:6 – Notice to Corporations**
 - Tax Bill, Installment, Levy, Notice...
 - The collector shall give notice of such tax to every person taxed...
 - The collector shall give the same notice, in writing, of all taxes assessed against any corporation...
 - Thirty days notice



Property Tax Collection Cycle

- ▶ RSA 80:55 – **Timely Mailing**
- ▶ Re: Interest Date for Posting Payments
 - Postmark
 - If postmark illegible...
 - Sender's "competent evidence" for mail date on or before due date with remittance within 30 days of notice of non-receipt
 - USPS record of registered mail, certified mail, or certificate of mailing = Competent Evidence



Property Tax Collection Cycle

- ▶ RSA 80:55 – **Timely Mailing**
- ▶ Re: Receipt of Payments
 - **Due Dates on a Saturday, Sunday or Legal Holiday**
 - The filing shall be considered timely if performed on the next business day
 - **Exception**
 - The provisions of this section shall not apply to payment or remittance for tax sales, the advertisement of tax sales, tax sale redemptions or payment of subsequent taxes thereon.



Property Tax Collection Cycle

- ▶ **Forms of Payment**
- ▶ **RSA 80:52-b – Checks Tendered...**
 - ▶ **If found to be uncollectable**
 - Deemed not paid
 - Subject to applicable tax delinquency penalties, protest and collection charges, including foreign bank fees



Property Tax Collection Cycle

- ▶ **Forms of Payment**
- ▶ **RSA 80:52-c – Electronic Payment**
 - ▶ Credit Cards, debit cards, or other means of electronic transaction
 - ▶ Must be approved by governing body
 - ▶ Service charge allowed, if disclosed at time of billing.



Property Tax Collection Cycle

- ▶ **Collections**
- ▶ RSA 80:56 – Uncollectible Checks
 - ▶ Collection Fee \$25
 - ▶ Taxes, permit fees, licenses, special assessments, water or sewer bills, or other municipal services
 - ▶ All protest, bank and legal fees
 - ▶ For use of the city or town



Property Tax Collection Cycle

- ▶ **Collections**
- ▶ RSA 80:50 – Collection by Suit
 - ▶ Dating back to 1881...
 - ▶ Collection through courts
 - ▶ Option if liens not perfected – loss of priority lien status



Property Tax Collection Cycle

- ▶ RSA 80:57 – **Refunds of Overpayments**
 - ▶ “In excess of taxes levied and interest...”
 - **\$5 and over...**
 - Direct Selectmen to order Treasurer to issue refunds
 - **Under \$5**
 - Direct Selectmen to order Treasurer to issue refunds, **if requested in writing by taxpayer**



Other Tax Types

- ▶ RSA 79-A:1 Declarations of Public Interest
- ▶ Land Use Change Tax (LUCT)
 - Current Use (CURP)
 - In the public interest to encourage the preservation of open space



Other Tax Types

▶ RSA 72-B Excavation Tax

◦ AKA - Gravel Tax

- “Earth and the real property constituting the area from which earth is being excavated shall be taxed exclusively under RSA 72-B.”
- The Notice of Intent to Excavate (Form PA-38) is the official notice to the assessing officials that earth will be excavated (RSA 72-B:8).
- The Notice of Intent to Excavate creates a contingent lien on the property for the excavation tax due from the operation.
- Unlike timber, there are no extension requests for the operation. After March 31st a new PA-38 is required.



Other Tax Types

▶ RSA 79:3 Normal **Yield Tax**

- AKA – Timber Tax
 - Timber is assessed in the same manner as other real estate – at market value - at the time of cutting.
 - “Yield Tax” = 10% of stumpage value (value of timber standing on the stump) – RSA 79:3.
 - The Notice of Intent to Cut Wood or Timber (Form PA-7) is the official notice to the assessing officials that timber will be cut – RSA 79:10. (It provides an estimate of the expected volume of wood to be cut).
 - The Notice of Intent to Cut creates a contingent lien on the property for the Yield Tax due from the cutting operation – RSA 79:6 (unless a bond or other security has been received).
 - Doomage: Two times what the tax would have been if the Report had been seasonably filed and truly reported.



Other Tax Types

- ▶ Bonding of Yield Tax RSA 79:10-a and Excavation Tax RSA 72-B:5
 - Owners of land where the operation is to take place have to post a bond or other security if they are not current on yield and property tax for all of their property.
 - Timber - signing owners who are tenants-in-common, (when all owners have not signed the intent), must post a bond or other security.
 - Owners who do not own land in the municipality where the operation will take place have to post a bond or other security.
 - The amount of bond or other security is usually equal to the expected Yield or Excavation Tax based upon the intent. If a supplemental intent is filed, additional bonding is needed for the additional expected taxes.



Miscellaneous

- ▶ RSA 72:1 – Persons Liable
- ▶ RSA 80:1, 1-a – **Resident Taxes**
 - \$10 Tax, can be pre-paid
 - Due April 1st, payable on demand
 - Distraint (RSA 80:2) may be used for collections.
 - Still in RSAs, utilized by Bath, Haverhill and Rollinsford



Miscellaneous

- ▶ RSA 72:1 – **Betterment Assessments**
 - \$10 Tax, can be pre-payd
 - Due April 1st, payable on demand
 - Distraint (RSA 80:2) may be used for collections.
 - Still in RSAs, although not presently utilized



Miscellaneous

- ▶ RSA 80:2-a – Relocation of Buildings or Structures
 - **Jeopardy Assessments** are assessed against manufactured housing homes being moved out of town during the tax year.
 - Taxes are assessed as of April 1st for the full year regardless of when the manufactured housing is removed from the municipality and are due before the manufactured housing can be moved.
 - The assessors determine the tax due and generate a warrant for collection.
 - RSA 72:7-a for a limited exception.



Miscellaneous

- ▶ RSA 38:22 – Assessment and Fees (Water and/or Sewer Utility Districts)
 - Creates a lien upon the real estate where such services are furnished.
 - May commit bills to tax collector
 - May commit delinquent charges
 - All collections under RSA 80 or municipal collection by suit
 - Delinquent renters: Must notify owner within 120 days of delinquency or duplicate bill property owner



QUESTIONS?



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What Now? Part 2 - Liens

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RSA 80:54 Calendar Days.

- ▶ Whenever the word “day” or “days” is used in this or any other chapter of the RSA’s relating or appertaining to the collection of taxes, giving of notices, holding of distrained property or in making reports to a register of deeds, it shall be construed to mean calendar days and Sundays and holidays shall be included.



Interest

Tax	Late Date	Late Interest %	Interest From Date of Lien
Property Tax – 1 st issue	July 1 or 30 Days after mailing, whichever is later	12%	18%
Property Tax – Final Issue	July 1 or 30 Days after mailing, whichever is later	12%	18%
Land Use Change Tax	30 Days after mailing	18%	18%
Excavation – Gravel	30 Days after mailing	18%	18%
Yield – Timber	30 Days after mailing	18%	18%



RSA 76:11-b. Notice of Arrearage.

- ▶ The Tax Collector shall provide to the owner as of April 1 or current owner, if known, a summary of all uncollected and unredeemed taxes on the property. This summary may be included on or with the tax bill, or may be sent by separate mailing within 90 days of the due date of the final tax bill.



Doolan Case – Bankruptcy Note

- ▶ The following should be on your notice or included as a separate insert.
- ▶ **Please note:** If you are currently in bankruptcy and subject to the protections of the Automatic Stay provisions of Section 362(a) of the Bankruptcy Code, then the above language is hereby modified as follows:
- ▶ By sending this notice, the Town is not attempting to collect any delinquent tax debt from property owner's in bankruptcy and the notice should not be interpreted as requiring payment. The notice is a requirement of New Hampshire law.
- ▶ The Tax Collector of Town may not increase the rate of interest in cases where the Court has set such rate without seeking appropriate Bankruptcy Court approval.



Doolan Case – Bankruptcy (Continued)

- ▶ The provisions of federal bankruptcy law may affect the rights of the municipality under state law as long as the assessed property owner is in bankruptcy. A tax collector's deed cannot and will not be issued without appropriate Bankruptcy Court approval. A Tax Lien may be imposed, and the Town is required to give separate notice of that action.
- ▶ Please seek legal counsel if you have any questions concerning this bankruptcy section of the Notice of Delinquency and Unredeemed Tax Liens. The Tax Collector's Office cannot provide legal advice.



RSA 72:6 Real Estate.

RSA 80:86 Tax Lien on Real Estate.

- ▶ 72:6. All Real estate, whether improved or unimproved, shall be taxed except as otherwise provided.
- ▶ 80:86. Real estate of every kind levied upon under RSA 85 shall be subject to the real estate tax lien procedure, and the owner of such real estate shall have the right to redeem the real estate.

Taxes Subject to Lien Procedure

- ▶ Betterment/Special Assessments
- ▶ Current Use Change Taxes (LUCT)
- ▶ Excavation Taxes – (excavated materials)
- ▶ Property Taxes
- ▶ Resident Taxes
- ▶ Sewer Rents
- ▶ Water Rents
- ▶ Yield Taxes
- ▶ Inconsistent Use Penalty (for Conservation Restriction 79-B)
- ▶ Release or expiration of Easement (for Discretionary Easements 79-C)
- ▶ Release or expiration of Easement (for Discretionary Preservation Easements 79-D)
- ▶ Termination of Covenant (for Community Revitalization 79-E)
- ▶ Use Change Tax (for Farm Structures 79-F)



RSA 80:60. Notice of Lien.

- ▶ Collector shall give notice of impending lien.
 - At least 30 days prior to the execution of said lien.
 - Certified or registered mail return receipt requested to last known post office address of the current owner, if known, or the person against whom the tax was assessed.
- ▶ Notice shall:
 - State the name of the current owner, if known, or the person against whom the tax was assessed.
 - Description of the property as committed to the tax collector.
 - Date & time on which the last payment shall be accepted.
 - Amount of the tax, interest and costs to the date of execution.
- ▶ Return receipt shall be prima facie evidence that the collector has complied with the notice requirements of this section.



RSA 80:63 Right to Tax Lien.

- ▶ Except under the provisions of RSA 80:80, II-a, (transfer of tax lien) only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.



80:61. Affidavit of Execution of Real Estate Tax Lien.

- ▶ An affidavit of the execution of the tax lien to the municipality, county or state shall be delivered to the municipality by the tax collector on the day following the last date for payment of taxes as stated in the notice given in RSA 80:60.
- ▶ The collector shall execute to the municipality, county or state only a 100% common and undivided interest in the property and no portion thereof shall be executed in severalty by metes and bounds; Provided, however, that where distinct interests in the property have been separately assessed, the tax lien shall be for 100% of the separate distinct interest upon which the taxes have not been paid.



RSA 80:64. Report of Tax Lien.

- ▶ Within 30 days after executing the tax lien.
 - Deliver or forward to the register of deeds a statement of the following facts:
 - Name of person taxed.
 - Description of the property as appeared on the tax list committed.
 - Total amount of each tax lien, including taxes, interest, fees and costs incident to the tax lien process.
 - Date and place of execution.
 - Certified under oath by the tax collector.



80:65. Notice by Lienholder to Mortgagee.

- The municipality, county or state as lienholder shall:
 - Identify and notify all persons holding mortgages upon such property recorded in the office of the register of deeds.
 - Within 45 days from the date of the execution of the lien.
 - May, if they determine mortgages exist, direct the collector to give such notice.
 - Notice shall contain:
 - Date of execution of the lien.
 - Name of the delinquent taxpayer.
 - Total amount of the lien and the amount of costs for identifying and notifying mortgagees.
 - Similar notice for subsequent payment.
 - It is recommended that the tax collector get a directive each year from the Selectmen directing them to research and/or notify mortgagees.



RSA 80:66. How Notice Shall be Given.

- ▶ Notice shall be in writing.
- ▶ Copy given to each mortgagee as recorded at the registry of deeds
 - In hand,
 - Left at his usual place of abode, or
 - Sent by certified mail, return receipt requested, or registered mail to his last known post-office address.

RSA 80:69. Redemption.

- ▶ Any person with a legal interest may redeem by paying or tendering to the collector:
 - Before a deed is given.
 - Amount of real estate lien, with interest @ 18% per annum upon the whole amount of the recorded lien.
 - From the date of execution to the time of payment in full.
 - Except in the case of partial payments in redemption.
 - Interest computed on the unpaid balance, together with redemption costs and costs for identifying and notifying mortgagees.



RSA 80:70. Notice of Redemption.

- ▶ When full redemption is made:
 - Tax Collector shall within 30 days notify the register of deeds.
 - Name of the person redeeming.
 - Date when redemption was made.
 - Date of the execution of the tax lien.
 - Brief description of the real estate in question
 - Name of the person or persons against whom the tax was levied.



RSA 80:71. Partial Payments in Redemption.

- ▶ Any person with a legal interest in real estate upon which a real estate tax lien has been executed may make partial payments in redemption
 - Tax Collector receives the partial payment and gives a receipt therefore.
 - Pay over such sums to the town treasurer.
 - If complete redemption is not made before a deed is given to the lienholder:
 - Tax Collector shall within 10 days direct the selectmen to issue an order upon the town treasurer to refund to the person making such partial payments or his heirs or assigns the sum so paid.
 - Selectmen shall promptly issue such order
 - If not issued within 30 days of the time the collector directs that the order be issued, the sum to be refunded shall draw interest at 6% per annum from the date the sum was directed to be paid to the date of actual payment.



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Part 2 - Deeding

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RSA 80:76. Tax Deed.

- ▶ The collector, after 2 years from the execution of the real estate tax lien, shall execute to the lienholder a deed of the land subject to the real estate tax lien and not redeemed.
- ▶ Notwithstanding the provisions of paragraph I, the collector shall not execute a deed of the real estate to a municipality when the governing body of the municipality has notified the collector that it shall not accept the deed because acceptance would subject the municipality to potential liability as an owner of property under the Comprehensive Environmental Response, Compensation and Liability Act of 1980, 42 U.S.C. section 9601 et seq., the Resource Conservation and Recovery Act, 42 U.S.C. section 6901 et seq.; RSA 147-A and 147-B, and any other federal or state environmental statute which imposes strict liability on owners for environmental impairment of the real estate involved.



RSA 80:76. Tax Deed Continued

- In addition to the circumstances described in paragraph II, the governing body of the municipality may refuse to accept a tax deed on behalf of the municipality, and may so notify the collector, whenever in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks, including obligations under real estate covenants or obligations to tenants, or for any other reason would be contrary to the public interest. Such a decision shall not be made solely for the benefit of a taxpayer.
- When a governing body has, under paragraph II or II-a, served notice upon the collector it shall not accept the deed, the tax lien shall remain in effect indefinitely, retaining its priority over other liens. The taxpayer's right of redemption as provided by RSA 80:69 shall likewise be extended indefinitely, with interest continuing to accrue as provided in that section.
- The tax lien may be enforced by the municipality by suit as provided under RSA 80:50, and through any remedy provided by law for the enforcement of other types of liens and attachments.
- If, at any time, in the judgment of the municipal governing body, the reasons for refusing the tax deed no longer apply, and the tax lien has not been satisfied, the governing body may instruct the collector to issue the tax deed, and the collector shall do so after giving the notices required by RSA 80:77 and 80:77-a.



RSA 80:77. Notice to Current Owner.

RSA 80:77-a. Notice to Mortgagee.

- ▶ At least 30 days prior to executing the deed:
 - Tax Collector shall notify the current owner of the property or his representative or executor.
 - By certified mail, return receipt requested.
 - Tax Collector shall notify each person holding a mortgage upon such property.
 - Any mortgagee whose mortgage was recorded in the office of the register of deeds at least 30 days prior to the mailing of the notice.
- ▶ Notice shall, at the minimum, contain:
 - Name of the delinquent taxpayer.
 - Description of the property subject to the tax lien.
 - Amount of the tax lien and the amount of tax collector's fee and expenses necessary for redemption.
 - Issue date of the tax lien deed.
 - Expiration date of the right of redemption.
 - Warning that the legal interest of the taxpayer and each mortgagee will be extinguished by the tax lien deed.



26U.S.C. 7425. Real Estate Subject to IRS Tax Liens

- ▶ Although property tax liens can take priority over federal tax liens (26 USC 6323 (b)(6), a tax deeded property will be subject to the lien (26 USC 7425 (a)(1), unless appropriate notice is provided to the IRS.
- ▶ The notice required must:
 - Be sent at least 25 days before the date of deeding
 - Be sent registered or certified mail to the District Director, marked for the attention of the “Special Procedures Staff”
 - Include your name and address
 - Include a copy of the IRS lien
 - Provide a detailed description of the property to be deeded
 - The date, time and place of the “sale” (notice of impending deeding should suffice)
 - The amount of the obligation due from the taxpayer
 - Even if notice is given, the IRS has a “redemption right” for 120 days after the deeding to claim the property by paying the purchase the amount paid and taking title



Real Estate Subject to IRS Tax Liens (con't)

▶ Contact information for the IRS is:

- IRS Advisory Group
- 380 Westminister Street
- 4th Floor
- Providence RI 02903
- Phone: 1-617-316-2608



RSA 80:78. Incontestability.

- ▶ No action, suit or other proceeding shall be brought to contest the validity of an execution of the real estate tax lien or any other collector's deed based thereon after 10 years from the date of record of the collector's deed.
- ▶ However... Recent court decisions have reopened cases older than 10 years.



RSA 80:89. Notice to Former Owner & Opportunity for Repurchase.

- ▶ At least 90 days prior to offering for sale:
 - Municipal governing body or its designee shall send notice by certified mail, address service requested, return receipt requested, to the last known post office address of the owner of the property at the time of the tax deed, if known, or to the person to whom the notice of impending tax deed was sent.
- ▶ Within 30 days after the notice, or if no such notice is received, at any time within 3 years after the date of recording the tax deed, any former owner of the property may give notice by certified mail, return receipt requested, of intent to repurchase the property from the municipality.
 - If all such \$ is not actually tendered within 15 days of such notice of intent to repurchase, the municipality may proceed.



RSA 80:89 – (Continued)

- ▶ Former owners' title upon repurchase shall be subject to any liens of record against the property as of the time of the tax deed as well as any leases, easements or other encumbrances as may have been granted or placed on the property by the municipality.
- ▶ Notice to repurchase may also be filed by the holder of any recorded mortgage interest in the property.
- ▶ Shall not be subject to the real estate transfer tax.
- ▶ The duty of the municipality to notify former owners and to distribute proceeds and the former owners' right of repurchase shall terminate 3 years after the date of recording of the deed.



RSA 80:88. Dist. of Proceeds from Sale of Tax-Deeded Property.

- ▶ Municipality's recovery of proceeds acquired by tax deed shall be limited to back taxes, interest, costs and penalty (RSA 80:90 definition next)
- ▶ If there are excess proceeds:
 - Within 60 days of settlement the municipality shall file a bill of interpleader with the superior court for the county in which the property is located.
 - Names the owner or owners.
 - All persons having a recorded interest in the property.
 - Paying to the court all amounts over and above those entitled to be retained.
- ▶ Court shall issue such orders of notice as are necessary and shall make such disposition of funds as it finds appropriate.
- ▶ No interpleader filed if:
 - At the time of the tax deed execution there are no record lienholders and only one record owner or joint owners.
 - Such former owner/owners are easily identified and located.
 - Excess proceeds shall be paid to such owner/owners.



RSA 80:90. Definitions.

- ▶ For the purposes of RSA 80:88 and 80:89, the phrase “back taxes, interest, costs and penalty” shall include all of the following
 - All taxes assessed but unpaid as of the date of the tax deed, together with all taxes which would thereafter otherwise have been assessed against such property based on its valuation, but for its ownership by the municipality.
 - All statutory interest actually accrued on all back taxes as of the date of the tax deed, together with all statutory interest which would otherwise thereafter have accrued on all taxes listed in subparagraph (a), but for the property’s ownership by the municipality.
 - All Allowable statutory fees charged for notice and recording in connection with the tax collection process.



RSA 80:90 (Continued)

- ▶ All legal costs incurred by the municipality in connection with the property, including those connected with the municipality's sale or the former owner's repurchase.
- ▶ All incidental and consequential costs as are reasonably incurred or estimated to be incurred by the municipality in connection with its ownership and disposition of the property, including but not limited to insurance, maintenance, repairs or improvements, and marketing expenses.
- ▶ An additional penalty equal in amount to 15 percent of the assessed value of the property as of the date of the tax deed, adjusted by the equalization ratio as of the date of the assessment.
- ▶ Former owner shall mean any person in whom title to the property, or partial interest therein, was vested at the time of the tax deed, and shall include any heir, successor, or assign of any former owner, provided, however, that any person to whom a former owner has attempted to convey or assign any interest, lien or expectancy in the property subsequent to the date of the tax deed shall not be deemed a former owner.



RSA 80:91. Liability and Obligations Limited.

- If the Municipality has complied with RSA 80:88 and 80:89, it shall not have any liability whatsoever to any former owner or lienholder.
 - In connection with its management of the property.
 - Or for the amount of consideration received upon disposition of the property.
- After execution of the tax deed, the municipality may treat the property in all respects as the fee owner thereof without any accountability to the former owners
 - Including leasing or encumbering all or any portion of the property.
 - Except that the proceeds of any sale must be accounted for as provided in RSA 80:88.
- Nothing in this chapter shall obligate the municipality to dispose of property acquired by tax deed, except as provided in RSA 80:89.
- Nothing in RSA 80:88 or 80:89 shall be construed to preclude a municipality from granting more favorable terms to a former owner pursuant to RSA 80:80, VI.



Time to start all over again...

- ▶ Regroup, reorganize and get ready for the next round!



QUESTIONS?



THANK
YOU
FOR
ATTENDING



NHTCA New Tax Collector Training Series

Round Table

Seasoned Tax Collectors & DRA Staff



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