

**STAFF REPORT**

AGENDA ITEM #: 21-128 REVISED  
COUNCIL MTG OF: October 19, 2021  
FROM: David Caron, Town Administrator  
OFFERED BY: Mark Fleischer  
PREPARED BY: Diane Mulholland  
SUBJECT: Tax Collector's deed waivers for 2018 tax liens

---

**PURPOSE:** Request approval of deed waivers for the 2018 tax liens.

**TOWN ADMINISTRATOR COMMENTS:**

**BACKGROUND:** On April 18, 2019 the unpaid balances of the 2018 tax bills were liened at the Rockingham County Registry of Deeds. According to RSA 80:76 (attached), "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." RSA 80:76 also provides the Town Council specific (Paragraph II) and subjective (Paragraph II-a) reasons to waive tax deeding.

For a multitude of reasons, the Town presently has 21 parcels that are eligible for tax deeding.

**DISCUSSION:** Please see Attachments A & B.

- Attachment A lists the properties subject to the issuance of a Tax Collector's deed. This list consists of two properties. All have outstanding lien balances for 2018 liens. The list consists of two parcels of land. The information presented includes the 2021 assessed value, total 2018 unpaid balances as of October 19, 2021, as well as the total balance for all tax years and individual notes for each property.
- Attachment B is the list of properties not recommended for deeding, referred as "deed waiver". These nineteen properties are recommended for waivers due to potential liability risk or undesirable obligations. The information presented includes a column of notes that briefly describes the reason for recommending a deed waiver.

**FISCAL IMPACT:** Attachment A The execution of the Tax Collector's Deed on the 2 parcels will reduce tax revenues. The intent of tax deeding, however, is to sell the property in anticipation of collecting an equal or greater amount of revenue and returning the properties to the tax rolls.

Attachment B would mean a delay in payments or deeding of these properties but should be recoverable at a later date.

**RECOMMENDED MOTION:**  
Attachments (3)