



## STAFF REPORT

AGENDA ITEM #: 23-115  
COUNCIL MTG OF: October 11, 2023  
FROM: David Caron, Town Administrator  
OFFERED BY: Mark Fleischer  
PREPARED BY: Stacey Beliveau  
SUBJECT: Tax Collector's deed waivers for 2020 Tax Liens

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**PURPOSE:** Request approval of deed waivers for the 2020 Tax Liens.

**TOWN ADMINISTRATOR COMMENTS:** The Council is encouraged to accept the recommendation of the Tax Collector and support Resolution #2023-074 to refuse to accept a tax collector deed on a number of properties as shown on the attached list. Please note that this list may be adjusted up to the Council's October 17 meeting.

**BACKGROUND:** On April 13, 2021, the unpaid balances of the 2020 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 2020 liens. The list consists of two condos. The information presented includes the 2023 assessed value, total 2020 unpaid balances as of October 11, 2022, 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 1 parcel 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:**

Please see Resolution #2023-074



# RESOLUTION

Number 2023-074

To Direct the Tax Collector not to Execute Certain Tax Deeds

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WHEREAS, Section 5.1 of the Town Charter establishes the Town Council as the legislative and governing body of the Town; and

WHEREAS, RSA 80:76 sets forth the procedure for conveying tax deeded properties to the Town; and

WHEREAS, pursuant to RSA 80:76 II and II-a, the Governing Body may refuse to accept a deed on certain properties, whenever in its judgment acceptance and ownership of those properties would subject the municipality to undesirable obligations or liability risks; and

WHEREAS, the Town has identified properties eligible for tax deed however acceptance of ownership would not be in the Town's best interest;

NOW, THEREFORE, BE IT RESOLVED that the Tax Collector is hereby directed not to execute a tax deed as set forth on the attached list; pursuant to RSA 80:76 III, the Council may revisit this decision at any time and may later direct the Tax Collector to issue a deed for the property subject to this directive.

This Resolution shall take effect immediately upon its passage.

Adopted: October 17, 2023

Attest:

x \_\_\_\_\_

Charles Foote, Council Chair

Date: \_\_\_\_\_

x \_\_\_\_\_

Cristina Guilford, Town Clerk

Date: \_\_\_\_\_