

POLICY OF THE SELECT BOARD REGARDING WAIVER OF DEEDS FOR UNPAID TAXES

I. Purpose

The purpose of this policy is to guide the Select Board in decisions regarding waiver of tax deeds and to inform property owners of the Board's considerations.

II. Legal Authority

NH RSA 80:38 requires the Tax Collector to execute a deed for any property two years after a lien is placed upon the property for unpaid taxes. The Select Board may refuse to accept the deed by notifying the Tax Collector when there may be environmental liabilities, or, "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."

III. Considerations

The Board views each case of potential tax deeding as unique. The Board finds it in the public interest that residents be encouraged and enabled to stay in their homes during times of temporary financial distress, family, or health challenges. Generally, vacant land, commercial property, and seasonal properties will not be given consideration for deed waivers. The Board will consider the following factors, among others, if considering a deed waiver:

- Potential environmental liabilities.
- The total amount owed to the Town, for all tax years; and the amount owed relative to the assessed value of the property. Generally, properties in arrears over \$20,000 or for more than 20% of assessed value will not be considered for deed waiver.
- The owner's ability to, and likelihood of, becoming current with all taxes owed. Factors include: history of payments made; imminent sale of the property; and personal financial information shared with the town.
- The Town's ability to recover taxes owed in the event of tax deeding.
- Any direct or indirect costs that could be incurred by the town through the tax deeding process or through property ownership, which cannot be recovered under law.
- Availability of general welfare assistance and services that may be available to residents in the event of eviction, and the costs the Town may incur for same.

IV. Process

State law requires the Tax Collector to provide a variety of notices to taxpayers in arrears. When the Tax Collector has provided the Board with notice of intent to deed a property:

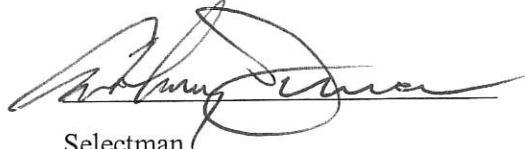
- Town staff will compile available relevant information for the Board, and may attempt to contact property owners, over and above the Tax Collectors' notices;
- Owners of subject properties are welcome to discuss their situation with town staff, or the Select Board at a regularly scheduled meeting;
- The Town may conduct an environmental assessment of the property pursuant to RSA 80:19-a;
- The Select Board may waive a tax deed but at a later date revoke that waiver and instruct the Tax Collector to take a property.

V. Adoption

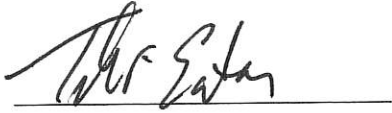
Adopted by the Nottingham Select Board 9 Sep, 2019.



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