



TOWN COUNCIL – AGENDA REQUEST FORM

THIS FORM WILL BECOME PART OF THE BACKGROUND INFORMATION USED BY THE COUNCIL AND PUBLIC

Please submit Agenda Request Form, **including back up information, 8 days prior** to the requested meeting date. **Public Hearing requests must be submitted 20 days prior to requested meeting date to meet publication deadlines** (exceptions may be authorized by the Town Manager, Chairman/Vice Chair).

MEETING INFORMATION

Date Submitted: June 4, 2014
Submitted by: Town Manager Eileen Cabanel
Department:
Speakers:

Date of Meeting: June 26, 2014
Time Required: 15 minutes
Background Info. Supplied: Yes: No:

CATEGORY OF BUSINESS (PLEASE PLACE AN "X" IN THE APPROPRIATE BOX)

| | | | |
|------------------------|-------------------------------------|-------------------------------------|--------------------------|
| Appointment: | <input type="checkbox"/> | Recognition/Resignation/Retirement: | <input type="checkbox"/> |
| Public Hearing: | <input type="checkbox"/> | Old Business: | <input type="checkbox"/> |
| New Business: | <input checked="" type="checkbox"/> | Consent Agenda: | <input type="checkbox"/> |
| Nonpublic: | <input type="checkbox"/> | Other: | <input type="checkbox"/> |

TITLE OF ITEM

Disposal of Tax Deeded Properties

DESCRIPTION OF ITEM

The Town Council to consider the disposal of tax deeded properties, pursuant to RSAs 80:88, 80:89 and 80:90.

REFERENCE (IF KNOWN)

| | | | |
|------------------|------------------------|------------------|--|
| RSA: | 80:88, 80:89 and 80:90 | Warrant Article: | |
| Charter Article: | | Town Meeting: | |
| Other: | | N/A | |

EQUIPMENT REQUIRED (PLEASE PLACE AN "X" IN THE APPROPRIATE BOX)

| | | | |
|------------------|--------------------------|---------------------|--------------------------|
| Projector: | <input type="checkbox"/> | Grant Requirements: | <input type="checkbox"/> |
| Easel: | <input type="checkbox"/> | Joint Meeting: | <input type="checkbox"/> |
| Special Seating: | <input type="checkbox"/> | Other: | <input type="checkbox"/> |
| Laptop: | <input type="checkbox"/> | None: | <input type="checkbox"/> |

CONTACT INFORMATION

| | | | |
|---------------|-----------------------|----------------|---------------------------------|
| Name: | Eileen Cabanel | Address: | 6 Baboosic Lake Road |
| Phone Number: | 424-2331 | Email Address: | ecabanel@merrimacknh.gov |

APPROVAL

Town Manager: Yes No: Chair/Vice Chair: Yes No:

| OWNER INFORMATION | | SALES HISTORY | | PICTURE | |
|-------------------------------------|--|--|----------------|-----------------|--|
| DESAUTELS ROLAND S | | Date | Book Page Type | Price Grantor | |
| 111 WIRE RD | | 05/13/2008 | 7981 1284 U138 | GOLDER, BARBARA | |
| MERRIMACK, NH 03054 | | NOTES | | | |
| 12/05/12 MRUL MARKED FOR INSPECTION | | PU BMF, LOC=5 MAJOR INTERSECTION(4 WAY STOP) | | | |
| 05/30/02 MRUM | | | | | |

| EXTRA FEATURES VALUATION | | | | MUNICIPAL SOFTWARE BY AVITAR | | | |
|--------------------------|-------|----------------|----------|------------------------------|------|--------------|-------|
| Feature Type | Units | Length x Width | Size Adj | Rate | Cond | Market Value | Notes |
| SHED-WOOD | 128 | 8 x 16 | 185 | 7.00 | 50 | 829 | |
| | | | | | | 800 | |

| LAND VALUATION | | | | | | | PARCEL TOTAL TAXABLE VALUE | | | | | | | |
|---|-----------------|-----------|----|-----|------|------|----------------------------|--------------|----------|------------|-----|---|----------------|-------|
| Zone: RESIDENTIAL Minimum Acreage: 0.92 Minimum Frontage: 150 | | | | | | | Year | Building | Features | Land | | | | |
| Land Type | Units | Base Rate | NC | Adj | Site | Road | DWay | Topography | Cond | Ad Valorem | SPI | R | Tax Value | Notes |
| IF RES | 0.920 ac | 130,000 | E | 100 | 100 | 100 | 100 | 100 -- LEVEL | 95 | 123,500 | 0 | N | 123,500 | SHAPE |
| IF RES | 0.022 ac | x 5,000 | X | 100 | | | | 100 -- LEVEL | 100 | | 0 | N | 100 | |
| | 0.942 ac | | | | | | | | | | | | 123,600 | |

Site: AVERAGE Driveway: PAVED Road: PAVED

| BUILDING DETAILS | |
|------------------|-----------------------------|
| Model: | 1.5 STORY CAMP-SEAS |
| Roof: | GABLE OR HIP/ASPHALT |
| Ext: | CLAP BOARD |
| Int: | PLYWOOD PANEL |
| Floor: | PINE/SOFT WD/CARPET |
| Heat: | GAS/WALL/FLR FURNACE |
| Bedrooms: | 3 Baths: 1.0 Fixtures: |
| | Extra Kitchens: Fireplaces: |
| | A/C: No Generators: |
| Quality: | A2 AVG+20 |
| Com. Wall: | |
| Size Adj: | 1.1862 Base Rate: RCP 55.00 |
| | Bldg. Rate: 1.3247 |
| | Sq. Foot Cost: \$ 72.86 |

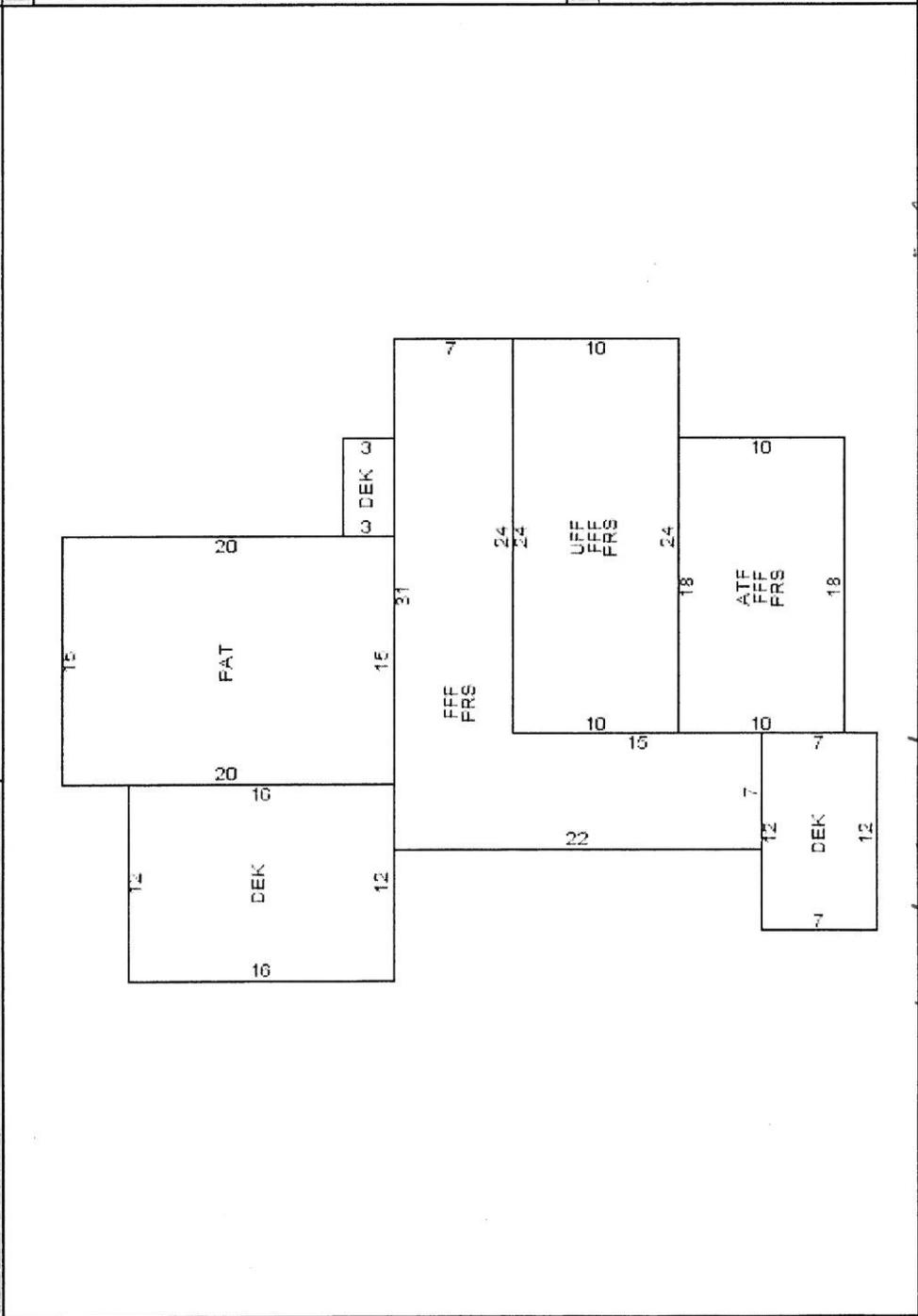
| TAXABLE DISTRICTS | |
|-------------------|------------|
| District | Percentage |
| Merrimack Village | % 100 |

| OWNER | |
|--------------------------|--|
| HERSEY TERESA M | |
| C/O HATTIN THEODORE A JR | |
| PO BOX 82 | |
| DERRY, NH 03038 | |



| PERMITS | | | |
|---------|-----------|-------------|-------|
| Date | Permit ID | Permit Type | Notes |
| | | | |

| BUILDING SUB AREA DETAILS | | | |
|---------------------------|----------------|--------------|--------------|
| ID | Description | Area | Adj. Effect. |
| ATF | ATTIC FINISHED | 180 | 0.25 |
| FFF | FST FLR FIN | 742 | 1.00 |
| PRS | PIERS | 742 | -0.05 |
| UFF | UPPER FLR FIN | 240 | 1.00 |
| DEK | DECK/ENTRANCE | 294 | 0.10 |
| PAT | PATIO | 300 | 0.10 |
| GLA: | 1,027 | 2,498 | 1,049 |



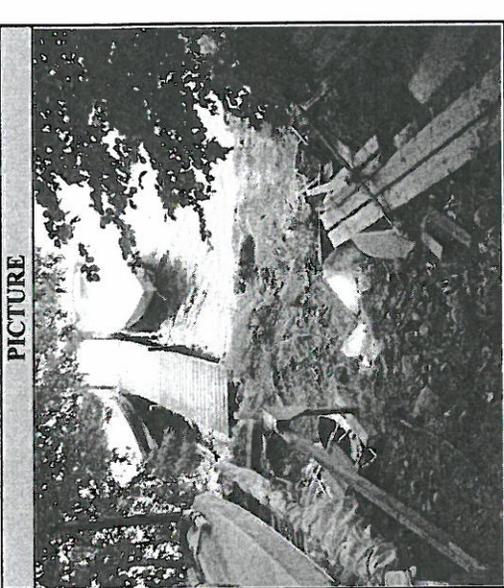
| 2011 BASE YEAR BUILDING VALUATION | |
|-----------------------------------|--------------|
| Market Cost New: | \$ 76,430 |
| Year Built: | 1940 |
| Condition For Age: | AVERAGE 21 % |
| Physical: | |
| Functional: | |
| Economic: | |
| Temporary: | |
| Total Depreciation: | 21 % |
| Building Value: | \$ 60,400 |

Land and Building - Currently Occupied -

| OWNER INFORMATION | | SALES HISTORY | | PICTURE | | |
|--|---------------|--------------------|----------------------------------|---------------------------------------|--|--|
| HERSEY TERESA M C/O HATTIN THEODORE A JR PO BOX 82 DERRY, NH 03038 | | Date 09/25/2003 | Book Page Type 7087 2817 U135 | Price Grantor 1 MERRIMACK, TOWN OF | | |
| LISTING HISTORY | | NOTES | | | | |
| 07/26/11 LMHC 07/18/02 MRVL | .20 A + B 412 | | | | | |

| EXTRA FEATURES VALUATION | | | | | | |
|-----------------------------------|------------------|-----------------|-------------------|---------------------------------|------|--------------------|
| Feature Type | Units | Length x Width | Size Adj | Rate | Cond | Market Value Notes |
| DECK | 168 | 12 x 14 | 155 | 7.00 | 80 | 1,458 |
| SHED-WOOD | 96 | 8 x 12 | 227 | 7.00 | 80 | 1,220 |
| | | | | | | 2,700 |
| MUNICIPAL SOFTWARE BY AVITAR | | | | | | |
| MERRIMACK ASSESSING OFFICE | | | | | | |
| PARCEL TOTAL TAXABLE VALUE | | | | | | |
| Year | Building | Features | Land | | | |
| 2012 | \$ 60,400 | \$ 2,700 | \$ 228,200 | Parcel Total: \$ 291,300 | | |
| 2013 | \$ 60,400 | \$ 2,700 | \$ 228,200 | Parcel Total: \$ 291,300 | | |
| 2014 | \$ 60,400 | \$ 2,700 | \$ 228,200 | Parcel Total: \$ 291,300 | | |

| LAND VALUATION | | | | | | | | | | | | | | | |
|--------------------------|----------|------------------------------|----|------------------------------|------|---|-----|-----|------------|------|------------|-----|----------------|-----------|------------------|
| Zone: RESIDENTIAL | | Minimum Acreage: 0.92 | | Minimum Frontage: 150 | | Site: AVERAGE Driveway: DIRT Road: PAVED | | | | | | | | | |
| Land Type | Units | Base Rate | NC | Adj | Site | Road | DW | Way | Topography | Cond | Ad Valorem | SPI | R | Tax Value | Notes |
| IF RES WTRFRNT | 0.200 ac | 100,000 | E | 100 | 100 | 100 | 95 | 95 | -- MILD | 95 | 85,700 | 0 | N | 85,700 | SHD ACC |
| IF RES WTRFRNT | 1.000 wf | x 100,000 | X | 100 | 100 | 100 | 150 | 95 | -- MILD | 150 | 142,500 | 0 | N | 142,500 | WF/BABOOSIC LAKE |
| | | | | | | | | | | | | | 228,200 | | |



| OWNER INFORMATION | | SALES HISTORY | | PRICE GRANTOR | |
|---|------|-----------------------|--|---------------|--|
| MERRIMACK TOWN OF | | | | | |
| 6 BABOOSIC LAKE RD | | | | | |
| MERRIMACK, NH 03054 | | | | | |
| LISTING HISTORY | | | | | |
| 06/05/14 | INSP | MARKED FOR INSPECTION | | | |
| 07/16/02 | MRVR | | | | |
| NOTES | | | | | |
| 4/12 LAND REVISED TO REFLECT THE FACT THAT LOT IS NBD | | | | | |

MUNICIPAL SOFTWARE BY AVITAR

MERRIMACK ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

| Year | Building | Features | Land |
|---------------|----------|----------|-----------|
| 2012 | \$ 0 | \$ 2,800 | \$ 18,000 |
| Parcel Total: | | | \$ 20,800 |
| 2013 | \$ 0 | \$ 2,800 | \$ 18,000 |
| Parcel Total: | | | \$ 20,800 |
| 2014 | \$ 0 | \$ 2,800 | \$ 18,000 |
| Parcel Total: | | | \$ 20,800 |

EXTRA FEATURES VALUATION

| Feature Type | Units | Length | Width | Size Adj | Rate | Cond | Market Value | Notes |
|--------------|-------|--------|-------|----------|------|------|--------------|---------------|
| LEAN-TO | 60 | 6 x 10 | | 327 | 4.00 | 60 | 471 | |
| SHED-WOOD | 80 | 8 x 10 | | 260 | 7.00 | 80 | 1,165 | |
| SHED-WOOD | 80 | 8 x 10 | | 260 | 7.00 | 80 | 1,165 | EST ON REVIEW |
| | | | | | | | 2,800 | |

LAND VALUATION

Zone: RESIDENTIAL Minimum Acreage: 0.92 Minimum Frontage: 150 Site: AVERAGE Driveway: DIRT Road: DIRT

| Land Type | Units | Base Rate | NC | Adj | Site | Road | DWay | Topography | Cond | Ad Valorem | SPI | R | Tax Value | Notes |
|--------------|----------|-----------|----|-----|------|------|------|--------------|------|------------|-----|---|---------------|----------|
| EXEMPT-MUNIC | 0.170 ac | 98,500 | D | 90 | 100 | 95 | 95 | 100 -- LEVEL | 10 | 8,000 | 0 | N | 8,000 | UND/NBD |
| EXEMPT-MUNIC | 1.000 wf | x 100,000 | X | 100 | | | | | 10 | 10,000 | 0 | N | 10,000 | BL/WA WF |
| | | | | | | | | | | | | | 18,000 | |

0.170 ac

Land only

TITLE V TAXATION

CHAPTER 80 COLLECTION OF TAXES

Real Estate Tax Liens

Section 80:88

80:88 Distribution of Proceeds From the Sale of Tax-Deeded Property. –

I. Notwithstanding any other provision of law, for any sale by a municipality of property which is acquired by tax deed on or after the effective date of this section, the municipality's recovery of proceeds from the sale shall be limited to back taxes, interest, costs and penalty, as defined in RSA 80:90.

II. If there are excess proceeds over and above the amount of municipal recovery permitted under paragraph I:

(a) Within 60 days of settlement by the purchaser or purchasers of the property sold, the municipality shall file a bill of interpleader with the superior court for the county in which the property is located, naming the former owner or owners, and all persons having a recorded interest in the property as defendants, and paying to the court all amounts over and above those entitled to be retained.

(b) The municipality shall also be entitled to retain its reasonable costs and attorneys' fees for the preparation and filing of the petition.

(c) The court shall issue such orders of notice as are necessary, and shall make such disposition of the funds as it finds appropriate, based upon ownership and lienholder interests at the time of the tax deed.

(d) The municipality shall be deemed to have a continuing interest in said funds, and in default of valid claims made by other parties, such funds shall be decreed to be the property of the municipality, free and clear of any remaining liability.

III. No bill of interpleader shall be necessary under subparagraph II(a) if, at the time of the tax deed execution, there were no record lienholders, and only one record owner or joint owners, and such former owner or owners are easily identified and located, in which case the excess proceeds shall be paid to such owner or owners.

Source. 1998, 238:2. 2007, 184:1, eff. Aug. 17, 2007.

TITLE V TAXATION

CHAPTER 80 COLLECTION OF TAXES

Real Estate Tax Liens

Section 80:89

80:89 Notice to Former Owner and Opportunity for Repurchase. –

I. At least 90 days prior to the offering for sale by a municipality of property which is acquired by tax deed on or after the effective date of this section, the 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 notice of the impending tax deed was given under RSA 80:77. The notice shall set forth the terms of the offering and the right of the former owner or owners to repurchase the property, as set forth in paragraph II. Copies of any such notice shall also be sent by certified mail, return receipt requested, to any mortgagee to whom notice of the impending tax deed was sent under RSA 80:77-a. For any notice sent pursuant to this paragraph, \$10 may be added to the municipality's "costs" as defined in RSA 80:90. In this section, an "offering for sale" means the authorization by the municipality's governing body to its designee to sell the property.

II. Within 30 days after the notice required by paragraph I, 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, and stating that such owner is ready, willing, and able to pay all back taxes, interest, costs and penalty, as defined in RSA 80:90. If all such back taxes, interest, costs and penalty have not been actually tendered within 15 days of such notice of intent to repurchase, the municipality may proceed with its offering and dispose of the property without any interest by the former owner.

III. The deed from the municipality upon such repurchase shall convey the municipality's interest in the property, or such portion as has not been previously disposed of by the municipality, to all record former owners in the same proportional undivided interests as the former owners of record.

IV. The former owners' title upon repurchase shall be subject to any liens of record against the property as of the time of the tax deed to the municipality, and subject to any leases, easements, or other encumbrances as may have been granted or placed on the property by the municipality. In the case of multiple former owners, any owner paying more than a proportional share of the purchase price to the municipality shall have a lien against the other owners for the amount of the excess paid.

V. A notice of intent to repurchase under this section may also be filed by the holder of any recorded mortgage interest in the property which was unredeemed as of the date of the tax deed. Upon payment the property shall be deeded as provided in paragraph III, but the mortgagee shall be entitled to add the amount paid to the municipality to the amount due under the mortgage.

VI. Conveyances to a former owner under this section shall not be subject to the real estate transfer tax under RSA 78-B.

TITLE V TAXATION

CHAPTER 80 COLLECTION OF TAXES

Real Estate Tax Liens

Section 80:90

80:90 Definitions. –

I. For purposes of RSA 80:88 and 80:89, the phrase "back taxes, interest, costs and penalty" shall include all of the following:

(a) 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.

(b) 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.

(c) All allowable statutory fees charged for notice and recording in connection with the tax collection process.

(d) 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.

(e) 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.

(f) 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 for the year of the assessment.

II. For purposes of RSA 80:88 and 80:89, "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.

Source. 1998, 238:2. 2007, 42:2, eff. July 20, 2007.