



# 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: May 29, 2018  
Submitted by: Town Manager Eileen Cabanel  
Department:  
Speakers:

Date of Meeting: June 14, 2018  
Time Required: 10 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"/>
<b>Public Hearing:</b>	<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- 90 and 80:42	Warrant Article:	_____
Charter Article:		Town Meeting:	_____
Other:	Town Code Chapter 66	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:	<u>Eileen Cabanel</u>	Address	<u>6 Baboosic Lake Road</u>
Phone Number	<u>424-2331</u>	Email Address	<u>ecabanel@merrimacknh.gov</u>

## APPROVAL

Town Manager: Yes  No:  Chair/Vice Chair: Yes  No:   
Hold for Meeting Date: \_\_\_\_\_

# Memo



To: Eileen Cabanel, Town Manager  
Attn: Town Council  
From: Sharon Marunicz, Human Resources Coordinator  
Date: May 29, 2018  
Re: **Disposal or Retention of Tax Deeded Property**

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On April 26, 2018, the land and building at 33 Pearson Road, Tax Map 7D/046 was deeded to the Town of Merrimack by the Town Clerk/Tax Collector for non-payment of taxes. The attached deed was recorded at the Hillsborough County Registry of Deeds on April 30, 2018.

At this time, we are asking the Town Council to decide whether they would like to dispose of the property at public auction or retain the property.

## **Retain the Property**

1. The Town can choose to retain property taken by tax deed for its own use, but the prior owner does have the right to repurchase the property any time within three years of tax deed, in this case 4/26/2018. After three years, the Town can sell the property to a third party with no prior notice to the prior owner or mortgage/lien holders.

## **Sell the Property**

1. Tax deed property can be disposed of by the municipality at any time prior to the end of the three years by way of auction or advertised sealed bid, or as justice may require per Town Code Chapter 66, Article I., Tax Title Deed Properties, as long as proper notice is given to the prior owner and all mortgage/lien holders:
  - a. If the Town would like to dispose of/sell the property before the three years, 90 days before the sale, a Notice of Sale and Opportunity to

Repurchase letter is sent by certified mail return receipt requested to the prior owner and all mortgage/lien holders. This letter notifies them of the Town's plans to sell the property and their rights to repurchase the property before it is disposed of.

- b. Under current law, they have 30 days from the day we send the 90 day notice to provide the Town written notice by certified mail, return receipt requested, of their intent to repurchase the property from the Town, stating that they are 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 are not paid within 30 days of the notice of intent to repurchase, the municipality may proceed with a sale of the property (RSA 80:89) to a third party.

567  
Merrimack Tax

COPY

FEES:	1046
SURCHARGE:	2-
CASH:	—

### TAX COLLECTOR'S DEED KNOWN ALL MEN BY THESE PRESENTS

That I, Diane Trippett, Tax Collector for the Town of Merrimack, in the County of Hillsborough and the State of New Hampshire, for the year 2015 by the authority in me vested by the laws of the State, and for consideration received by the Town of Merrimack, located at Town Clerk/Tax Collector, 6 Baboosic Lake Road, Merrimack, NH 03054, do hereby sell and convey to the Town of Merrimack, a certain tract or parcel of land situated in the Town of Merrimack, New Hampshire aforesaid, taxed by the Selectmen/Assessors in 2015 to:

**STEVENS, KEVIN C**

and described in the invoice books as:

Map: 00007D

Lot: 000046

Sublot: 000000

Located At 33 PEARSON RD

Consisting of 0.762 Acres of Land, Including Any Buildings Thereon, as Recorded at the Registry of Deeds in Book 5791, Page 1232.

The deed is the result of the tax lien execution held at the Tax Collector's Office in the above stated Town of Merrimack, in the State of New Hampshire on 04/08/2016 and recorded at the Registry of Deeds in Book 8846, Page 1221, to have and to hold said Premises, with the appurtenances, to said Town of Merrimack's successors/heirs and assigns forever. And I hereby covenant with said Town of Merrimack, that in making this conveyance I have in all things complied with the law, and that I have good right, so far as that right may depend upon the regularity of my own proceedings, to sell and convey the same in manner aforesaid.

In witness whereof, I have hereunto set my hand and seal, the 26 day of April in the year of our Lord 2018.

*Diane Trippett*

Diane Trippett

Tax Collector, Town of Merrimack

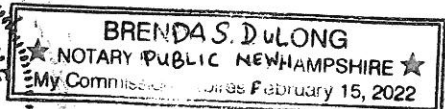
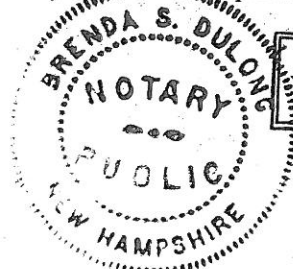
State of New Hampshire, County of Hillsborough, On April 26, 2018

Diane Trippett, the above named, personally appearing and acknowledged the foregoing instrument to be his/her voluntary act and deed. Before me

*Brenda S. Dulong*

*Brenda S. Dulong*, Notary / J.P.

My Commission expires: \_\_\_\_\_





## NH RSA – 80:88, 80:89, 80:90

### 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.

### 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

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 10 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. 2016, 37:2, eff. July 2, 2016.

## Section 80:42

### **80:42 Transfer of Tax Lien; Sale of Property Taken in Default of Redemption.**

- I. No transfer of any tax lien upon real estate acquired by a town or city at a tax collector's sale for nonpayment of taxes thereon shall be made to any person by the municipality during the 2-year period allowed for redemption, nor shall title to any real estate taken by a town or city in default of redemption from a tax sale be conveyed to any person unless the town, by majority vote at the annual meeting, or city council by vote, shall authorize the selectmen or the mayor to transfer such lien or to convey such property by deed.
- II. If the selectmen or mayor are so authorized to convey such property by deed, either a public auction shall be held, or the property may be sold by advertised sealed bids. The selectmen or mayor shall have the power to establish a minimum amount for which the property is to be sold and the terms and conditions of the sale.
- III. The selectmen may, by a specific article in the town warrant, or the mayor, by ordinance, may be authorized to dispose of a lien or tax deeded property in a manner than otherwise provided in this section, as justice may require.
- IV. Such authority to transfer or to sell shall continue in effect for one year from the date of the town meeting or action by the city council provided, however, that the authority to transfer tax liens, or to sell real estate acquired in default of redemption, or to vary the manner of such sale or transfer as justice may require, may be granted for an indefinite period, in which case the warrant article or vote granting such authority shall use the words "indefinitely, until rescinded" or similar language.
- V. For purposes of this section, the authority to dispose of the property "as justice may require" shall include the power of the selectmen or mayor to convey the property to a former owner, or to a third party for benefit of a former owner, upon such reasonable terms as may be agreed to in writing, including the authority of the municipality to retain a mortgage interest in the property, or to re-impose its tax lien, contingent upon an agreed payment schedule, which need not necessarily reflect any prior redemption amount. Any such agreement shall be recorded in the registry of deeds. This paragraph shall not be construed to obligate any municipality to make any such conveyance or agreement.

**Source.** 1947, 269:2. RSA 80:42. 1977, 549:1. 1993, 176:9. 1997, 266:2, eff. Jan. 1, 1998.

## **Chapter 66. Town Council**

[HISTORY: Adopted by the Town of Merrimack as indicated in article histories. Amendments noted where applicable.]

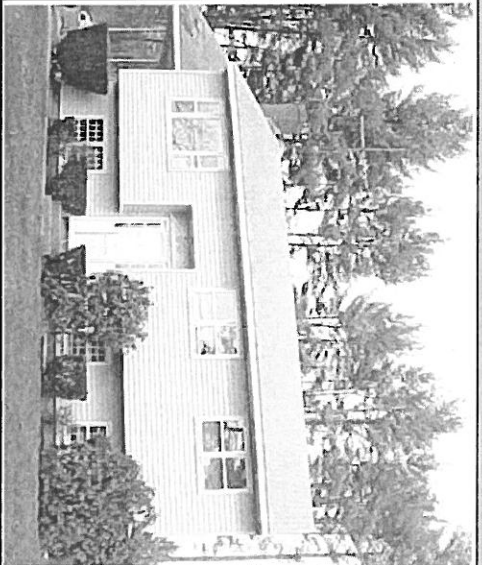
### **Article I. Tax Title Deed Properties**

[Adopted 5-16-1991 ATM by Art. 26; amended by Town Council 11-5-2009; 1-26-2012; 1-25-2018]

#### **§ 66-1. Transfer of tax lien.**

Pursuant to RSA 80:80, the Town Council is authorized to retain for public use or to sell, either by private sale to the previous owner from which title was obtained through the Tax Collector's Deed or public auction, and for such price and upon such terms as in their judgment may seem best, any real estate or interest therein to which the Town has obtained or shall obtain title by Tax Collector's deed for the nonpayment of taxes, and further that during the period when title to said property shall be held by the Town, that the Town Council be given authority to rent, use or administer the same as in their judgment may seem best.





**PICTURE**

**OWNER**

**TAXABLE DISTRICTS**

**BUILDING DETAILS**

**MERRIMACK TOWN OF**  
 6 BABOOSIC LAKE RD  
 MERRIMACK, NH 03054

**District** Merrimack Village  
**Percentage** % 100

**Model:** 1 STORY SPLIT ENTR  
**Roof:** GABLE OR HIP/ASPHALT  
**Ext:** VINYL SIDING  
**Int:** DRYWALL  
**Floor:** CARPET  
**Heat:** OIL/HOT WATER

**PERMITS**

Date	Permit ID	Permit Type	Notes

**Bedrooms:** 3 **Baths:** 2.0 **Fixtures:**  
**Extra Kitchens:** **Fireplaces:**  
**A/C:** No **Generators:**  
**Quality:** A1 AVGG+10  
**Com. Wall:**  
**Size Adj:** 1.0102 **Base Rate:** RSA 75.00  
**Bldg. Rate:** 1.0779  
**Sq. Foot Cost:** \$ 80.84

**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1220	1.00	1220
CPT	CARPORT	420	0.10	42
PAT	PATIO	192	0.10	19
RBF	RAISED BSMNT	686	0.50	343
RBU	RAISED BSMNT	458	0.25	115
ENT	ENTRY WAY	24	0.10	2
<b>GLA:</b>		<b>1,220</b>		<b>1,741</b>

**2016 BASE YEAR BUILDING VALUATION**

**Market Cost New:** \$ 140,742  
**Year Built:** 1965  
**Condition For Age:** AVERAGE **23 %**  
**Physical:**  
**Functional:**  
**Economic:**  
**Temporary:**  
**Total Depreciation:** 23 %  
**Building Value:** \$ 108,400

