



# CITY OF CONCORD

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Dawn K. Enwright, City Treasurer/Tax Collector

**DATE:** March 11, 2024

**SUBJECT:** Tax Deeded Properties

### **Recommendation:**

Accept the following report relative to notification of tax deed properties that were auctioned on January 26, 2024.

### **Background:**

Under State Law and the City's Code of Ordinances, the City has the right to acquire ownership of private property for unpaid property taxes.

The management, retention, and divestment of tax deeded real estate is regulated by New Hampshire State Law RSA chapter 80, as well as the City Code of Ordinances Article 2-1 "Real Estate."

In accordance with City Ordinance 2-1-5, the Tax Collector is required to annually submit a list of properties deeded to the City to the City Council, Conservation Commission, Planning Board, and all City departments to receive recommendations regarding whether the City has a present or reasonably foreseeable use for each of the properties on the list.

### **Discussion:**

The purpose of this report is to inform the City Council of the divestment of the following tax deeded properties:

- 5 Lake Street
- 59 Hobart Street
- 69 Manchester Street #7
- 13 Monarch Drive
- 20 Rex Drive

The Tax Collector submitted a list of the foregoing properties to all City departments. However, due to an inadvertent error, notice was not provided to the City Council, Planning Board and Conservation Commission under the Code of Ordinances 2-1-5. No City departments expressed any interest in the City retaining ownership of any of the properties identified herein.

All statutory requirements for tax sales under New Hampshire law, RSA chapter 80, were followed. Repurchase offers were extended to all prior owners and lien holders in October 2023. The right to repurchase was extinguished with the expiration of the sixty-day statutory requirement in RSA 80:89. The properties were auctioned off on January 26, 2024.

The following provides information regarding each of the tax sales:

| <b>Property Address</b> | <b>Factual Circumstances</b>   |
|-------------------------|--|
| 5 Lake Street           | 5 Lake Street property was occupied at time of sale by non-property owner. The City sold the property and recovered all back taxes, interest, costs and penalties, with any excess equity in the property returned to the property owners. |
| 59 Hobart Street        | 59 Hobart Street property is vacant land. The City sold the property and recover all back taxes, interest, costs and penalties, with the excess equity in the property returned to the property owner.                                     |
| 69 Manchester Street #7 | 69 Manchester Street #7 property was vacant at time of sale. The City sold the property and recovered all back taxes, interest, costs and penalties, with any excess equity in the property returned to the property owners.               |
| 13 Monarch Drive        | 13 Monarch Drive property was occupied at time of sale. The City sold the property and recover all back taxes, with no excess equity in the property to be returned to the property owners.  |
| 20 Rex Drive            | 20 Rex Drive property was occupied. The City sold the property and recovered all back taxes, with no excess equity in the property to be returned to the property owners.  |