



CITY OF CONCORD

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Chelsey Michalski, City Treasurer/Tax Collector

DATE: January 20, 2026

SUBJECT: Tax Deeded Properties

Recommendations:

Accept this report and authorize the City Manager to proceed with retainage or divestment of tax deeded properties.

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.

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

Discussion:

The purpose of this report is to seek authorization from the City Council of the proposed retainage or divestment of the following tax deeded properties. These properties were deeded on October 8, 2025.

In accordance with City Code of Ordinances 2-1-5, this report shall be referred to the Planning Board and Conservation Commission for input prior to divestment of applicable properties, as proposed herein.

Divestment of those properties not recommended to be retained by the City will likely be accomplished via absolute public auction.

In accordance with State Law, tax deeded properties are first offered to previous property owners, as well as former lien holders, before being sold to the general public.

Upon sale, any surplus proceeds remaining after payment of back taxes and associated penalties, as well as carrying costs, are forwarded to Superior Court, which, in turn, shall disperse funds to the previous property owners and associated lien holders.

Please see the table below for recommendations concerning tax deeded properties currently owned by the City:

Table of Tax Deeded Properties

Location	Use	Acreage	Assessed Value	Total Delinquent Taxes, Interest, & Costs	Tax Deed Book & Page	Recommendation
45 Auburn St	Single Family Residence	0.22	\$ 333,000	\$ 50,329.83	3906 / 0465	Sell