

Manufactured Homes Tax Payment/Relief Options:

1) Valueless Manufactured Home (MH Application)

- a. Designed for park owners who have taken ownership of a manufactured home within their park through a Writ of Possession.
- b. Takes into consideration the total assessed value, less the property taxes owned, cost of demolition, and delinquent park rent. If at that point the value is reduced to zero, it is proven to be valueless and the Board of Assessors can approve the application and all delinquent taxes are abated.

2) City Tax Deed – for occupied properties

City and Park Owners sign an agreement detailing the following prior to deed execution:

- a. All liens are extinguished at time of deeding in accordance with RSA 80 through a Tax Collectors Quitclaim Deed.
- b. City notifies insurance carrier to insure property.
- c. Prior home owners receive a right to repurchase (RSA 80:89) letter with a 30-day expiration, and an additional 30 days to complete redemption. *
- d. Prior owners or tenants will be evicted from the property, upon the expiration of the 30-day intent to redeem deadline, and prior to 90-day time required in RSA 80:89 before offering for sale.
- e. Property will be sold by city after the 90-day statutory requirement wait period.
- f. City will pay monthly park rent for up to a total of 3 months while the property is being marketed for sale; if property cannot be sold within 3 months, park owners will purchase the home for current year assessed value plus any park rent paid by City. (Current assessed value is determined when the property is obtained by the Tax Collectors Quitclaim Deed.)
- g. The City, in accordance with RSA 80:89, retains all taxes, interest, fees, and expenses (including park rent) and/or writes off non-recoverable amount.
- h. City refunds any excess amounts to prior owner.

3) City Tax Deed – for vacant properties:

City and Park Owners sign an agreement detailing the following prior to deed execution:

- a. All liens are extinguished at time of deeding in accordance with RSA 80 through a Tax Collectors Quitclaim Deed.
- b. City notifies insurance carrier to insure property.
- c. Park does not charge monthly park rent to City during City's ownership.
- d. Prior home owners receive a right to repurchase (RSA 80:89) letter with a 30-day expiration, and an additional 30 days to complete redemption. *
- e. After the 90-day statutory required wait period to sell a tax deeded property, City sells property to MFH park owner for current year assessed value. (Current assessed value is determined when the property is obtained by the Tax Collectors Quitclaim Deed.)
- f. MFH park owner acquires a demolition permit and removes the old home at the park owner's expense.
- g. Once MFH is demolished, City writes off the net balance of the asset (total tax balance at deeding less sale price) as a loss.
- h. City refunds any excess amount to prior owner.

**(If the property is repurchased by the former owner, contract with park is null and void and all prior non-tax liens are reattached. All tax liens, interest, fees, and expenses are paid when repurchased by former owner.)*