



# CITY OF CONCORD

*New Hampshire's Main Street™*

Finance/Collections

## REPORT TO MAYOR AND THE CITY COUNCIL

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

**DATE:** July 11, 2022

**SUBJECT:** Resolution: To direct the Tax Collector to execute a tax deed on properties with unredeemed 2016 tax lien balances in accordance with RSA 80:76 III.

### **Recommendation**

Approve the attached resolution directing the Tax Collector to execute a tax deed on properties with unredeemed balances on the 2016 tax lien,

### **Background**

Previously, the City Council voted to waive tax deeds for the 7 manufactured homes listed in this report. In compliance with RSA 80:76 III, in order for the Tax Collector to execute tax deeds on these properties, the City Council must provide approval for the Tax Collector to execute these deeds.

All actions recommended in this report and resolution, are in compliance with the applicable sections of RSA 80, Collection of Taxes.

### **Discussion**

The attached resolution authorizes the Tax collector to start the tax deeding process for the 7 parcels listed in this report.

Each of these properties are in manufactured home parks. All listed properties are currently vacant and no individuals will be displaced as a result of this tax deeding action. The intent of deeding these properties is to work with the park owners or cooperatives to take the manufactured homes by tax deed, abate the unpaid taxes and transfer ownership to the park owner/cooperative by quitclaim deed, (Option 2) City Tax Deed – for vacant properties) below. This will allow the park to secure a new manufactured home to replace the old manufactured homes and start collecting park rent. This will also allow the City to tax a higher value manufactured home and start collecting taxes once again.

The specifics of the Manufactured Homes Tax Payment/Relief Option are listed below.

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## Manufactured Homes Tax Payment/Relief Options:

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### **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 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.)*

## 2016 Tax Lien - Unredeemed Properties

<b>Property Address</b>	<b>Owner</b>	<b>Parcel ID</b>	<b>Assessed Value</b>	<b>Tax Owed</b>
29 Skyline Dr	Ainsworth, Donald & Chera	7257	\$15,500	\$5,965
192 Manchester St Lot 3	Ferguson, Janice Estate	8109	\$12,500	\$3,104
14 Flamingo Dr	Mcaulay, Patricia H. Estate	7236	\$600	\$2,059
20 Rex Dr	Stiasny, Carol & Steven	7136	\$40,400	\$6,800
69 Manchester Lot 7	Aceto, Jeanie M	8828	\$53,100	\$9,944
107 Fisherville Lot 17	Matott, Ira B	5017	\$36,900	\$7,981
190 Manchester Lot 28	Paul, Scott Randall	8104	\$14,100	\$3,230