

THE BOARD OF SELECTMEN
TOWN OF NEW DURHAM, NEW HAMPSHIRE

POLICY ON
ACCEPTANCE OF TAX DEEDS

The Board of Selectmen finds that due to the lingering and deep economic recession, and because of the excessive reliance on the property tax in this State as the source of revenue which funds local government and public education, many taxpayers of good intentions and character will experience unavoidable difficulty in meeting their property tax obligations.

The Board of Selectmen recognizes that the Tax Collector has a mandatory duty set out in RSA 80:76 to issue a tax deed to the Town two years after the execution of the tax lien if unpaid taxes, interest and fees in respect of a particular property have not been fully redeemed.

Further, the Board of Selectmen recognizes the difficulties which are likely to arise if the Board attempts to deal with requests for extensions of time on a case-by-case basis with no standards to guide its decision-making. Nothing is more to be avoided by a free people than the prospect of government officials dispensing or withholding benefits based on standards no more predictable, or likely to lead to fair results, than personal whim or favoritism.

It is therefore RESOLVED by the Board of Selectmen that effective immediately, and until further notice, a thirty day period of grace will be afforded to every delinquent taxpayer after the issuance of a tax deed by the Tax Collector. The procedure to accomplish this grace period is as follows. The Board will not accept or record a Tax Collector's deed for a period of thirty days after issuance. If the total amount of unredeemed taxes, interest and fees is paid within the thirty days, the tax deed will be destroyed, and a notice of discharge of the lien will be recorded at the registry of deeds. If any portion of the unredeemed taxes, interest or costs remains unpaid at the end of the thirty day period, the deed will be deemed to be accepted without further action by the Board of Selectmen, and it will be recorded at the registry of deeds forthwith.

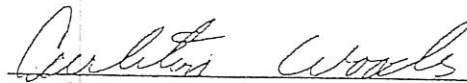
Upon issuance of the Tax Collector's deed, the Town Administrator will notify the taxpayer in writing, sent certified mail, return receipt requested, of the foregoing policy, and will send a copy of the notice by certified mail, return receipt requested to any mortgagee


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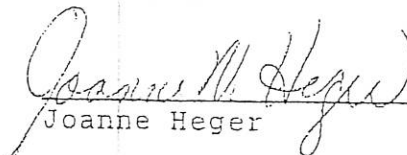
identified in the records of the Tax Collector.

Nothing in this policy shall affect the authority of the Selectmen to abate any tax, or to convey any tax-deeded property under authority which may be granted by a vote of the Town.

IN WITNESS WHEREOF, the undersigned members of the New Durham Board of Selectmen have hereunder set their hands this *1ST* day of *July*, 1992.


Carleton Woods


Tim Bates


Joanne Heger