

**New Hampshire Tax Collector's Association**  
**Executive Board Meeting**  
**Plodizk & Sanderson**  
**September 14, 2017**  
**9:30am**

**Executive Committee Members Present:** President Melinda "Min" Kennett, CTC, 1<sup>st</sup> Vice President Hannah Joyce, CTC, Secretary Charity Blanchette, CTC, Treasurer Joyce McGee, CTC, Education Committee Chair Dawn Enwright, CTC, Director of Public Relations Kathy Seaver, CTC, Workshop Coordinator Esaundra "Pessy" Gaudette, CDTC, Conference Coordinator Terri Briand, CTC, Director at Large Kellie Skehan, CTC

**Absent:** 2<sup>nd</sup> Vice President Benjamin Bynum & Legislative Committee Chair David Fredette

**Guests:** Bruce Kneuer, DRA & Brenda DuLong of Merrimack

Bruce shared some ideas and solicited thoughts for changes to the MS61. He is looking to consolidate totals in the Portal so his department no longer needs to manually calculate the numbers for their records. There was a lot of discussion regarding several MS forms and how they relate to our work and also how they are processed in the Portal.

**Correspondence** – Min received a thank you note from Cindy Torsey in New Hampton thanking the Association for her retirement gift.

Charity received a cc'd letter from Bernie which was a response to a google group inquiry sent out back in June by David Jodin in Pembroke regarding Tax Deferrals under RSA 72:38-a. (See letter attached)

**Education Committee Report** – Dawn sent out the conference materials for the committee to review. The Education Committee met August 29<sup>th</sup> at DRA. There were several members in attendance and the meeting was very productive. They went through the topics on the agenda to make sure they are prepared for each of the presentations the committee will be presenting.

Kathy suggested mentioning the "Delegation of Authority" at the Deposit Option discussion. She feels it should be brought to everyone's attention that their Delegation of Authority should give them the authority to accept credit card payments as well as making deposits on the treasurer's behalf.

Kathy also mentioned there should be a discussion at the Tax Deeded Property session about properties that have an IRS tax lien. There are different opinions as to when you can sell the property if it has an IRS lien. Kathy feels we really should have Bernie's opinion on when the Town can sell/auction the property.

The group reviewed the other items on the agenda and everything is shaping up nicely.

**Conference Coordinator Report** – Kathy & Terri have been working on the team building exercise. They are close to completing all the details. Brenda DuLong has been helping them with the details of the exercise. Her assistance has been invaluable.

Terri said everything else is going smoothly.

**Secretary Report** – Charity reported the registrations for conference are coming in steady.

**Joyce made a motion to accept the July 13, 2017, meeting minutes. Seconded by Dawn. All in favor. Motion carried.**

**Treasurer Report** – Joyce distributed the 2017-2018 YTD report. She also distributed the annual report for 2016-2017 which was going to be audited at the Finance Committee meeting that afternoon.

Joyce mentioned the \$500 check that has not been cashed by Bernie. She suggested cancelling that check and issuing a \$1000 check for this year and present it to him at conference.

She is wondering if the committee would like a historic table set up again this year at conference. Kathy suggested doing it every few years. It was decided to set it back up at the 80<sup>th</sup> Annual conference.

**Dawn made a motion to accept the Treasurer's Report. Seconded by Terri. All in favor. Motion carried.**

**Director of Public Relations** – Kathy asked what was needed from storage for conference. Terri is going to pick up the remainder of the frames from Harris Trophy and bring them to the next meeting so Charity can grab what she needs for the awards and Kathy will take the remainder to sell at the gift table.

**Legislative Committee Report** – Dawn reported they met about HB565. There were many participants. Park owners, tax collectors, town administrators, etc. They are looking to possibly incorporate what Allentown does with their mobile homes.

Kathy spoke with Kathleen Pessilier to go over the process of updating the law books. Kathleen is now aware of what her responsibility will be. Kathy is going to work with her over the next couple of years to make sure she is confident in what she is looking for when laws are being changed.

**County Coordinator Report** – Hannah mentioned there was some confusion with the Coordinators as to the reimbursement amount for the county basket. It was discovered that the job description that was distributed to the Coordinators was not updated with the new reimbursement amount when the Policy Handbook was updated. Charity is going to get the updated job description to Hannah so she can distribute to the Coordinators.

Kellie wanted to let everyone know that Rhoda will be retiring, she will not be running again in March. Joyce mentioned that Cindy Reinartz in Tilton will be retiring as well.

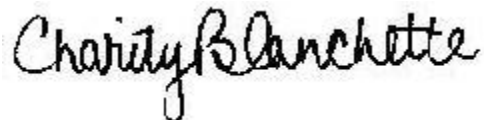
**Old Business** – Nothing to report.

**New Business** – Min emailed out a tentative schedule for meetings in 2018.

**Joyce made a motion to adjourn. Seconded by Dawn. All in favor. Motion carried.**

Meeting adjourned at 12:30 pm.

Respectfully submitted,

A handwritten signature in black ink that reads "Charity Blanchette". The signature is written in a cursive, flowing style.

Charity M. Blanchette  
Secretary

See attachment below.

ATTACHMENT:

COPY

*Beaumont & Campbell Prof. Ass'n.*  
*Attorneys*

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BERNARD H. CAMPBELL

July 17, 2017

URVILLE J. BEAUMONT  
(Retired)

David M. Jodin, Town Administrator/Tax Collector  
Town of Pembroke  
311 Pembroke Street  
Pembroke, New Hampshire 03275

**Re; Tax Deferral Under RSA 72:38-a**

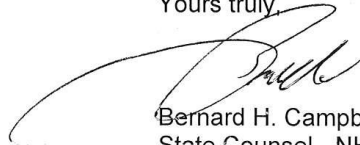
Dear Sir:

Last month, you sent an inquiry to the Google Group for the New Hampshire Tax Collectors Association. At the time I did not have an opportunity to respond to your question. I have now had an opportunity to go back and look at the statute and I would offer the following observation:

As you have noted in the e-mail, under RSA 72:38-a (II), the statute indicates that any taxes under deferral are subject to prior liens on the property and shall be treated as such in any foreclosure proceeding. I therefore have always believed that a deferral is not recommended if a property is subject to a mortgage. It is my belief that if a mortgage is foreclosed, the bank or private purchaser at such sale cannot be liable for any taxes accruing prior to the start of the tax year in which the foreclosure takes place. In other words, if a foreclosure takes place on July 1, 2017, and the property had deferred taxes for the tax years beginning April 1, 2014, April 1, 2015 and April 1, 2016, such taxes could not be considered a lien against the property and a buyer is not liable to pay them. The tax debt still exists and a Collector may elect to bring suit under RSA 80:50 against the former owner if there was reason to believe that action had a chance of collecting any money.

I will be curious to find out if you actually collect the full amount or if the bank/buyer is able to assert that they are not liable for the back taxes.

Yours truly,



Bernard H. Campbell  
State Counsel - NHTCA

cc: Charity Blanchette, Secretary, NHTCA

BHC:slt  
NHTCA/Letters/Jodin