

Town of Pittsfield  
85 Main Street  
Pittsfield, NH 03263

### TAX COLLECTOR'S DEED KNOWN ALL MEN BY THESE PRESENTS

That I, Erica Anthony, Tax Collector for the Town of Pittsfield, in the County of Merrimack and the State of New Hampshire, for the year 2020 by the authority in me vested by the laws of the State, and for consideration received by the Town of Pittsfield, located at, 85 Main Street, Pittsfield, NH 03263, do hereby sell and convey to the Town of Pittsfield, a certain tract or parcel of land situated in the Town of Pittsfield, New Hampshire aforesaid, taxed by the Selectmen/Assessors in 2017 to:

\_\_\_\_\_ and described in the invoice books as:

Map: 000 \_\_\_\_\_ Lot: 0000 \_\_\_\_\_ Sublot: 000000

Located At \_\_\_\_\_ ROAD

Consisting of 2.400 Acres of Land, Including Any Buildings Thereon, as Recorded at the Registry of Deeds in Book \_\_\_\_\_, Page \_\_\_\_\_.

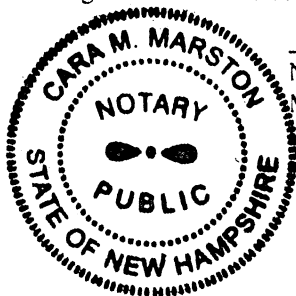
The deed is the result of the tax lien execution held at the Tax Collector's Office in the above stated Town of Pittsfield, in the State of New Hampshire on June 22, 2018 and recorded at the Registry of Deeds in Book \_\_\_\_\_, Page \_\_\_\_\_, to have and to hold said Premises, with the appurtenances, to said Town of Pittsfield's successors/heirs and assigns forever. And I hereby covenant with said Town of Pittsfield, that in making this conveyance I have in all things complied with the law, and that I have good right, so far as that right may depend upon the regularity of my own proceedings, to sell and convey the same in manner aforesaid.

In witness whereof, I have hereunto set my hand and seal, the 29<sup>th</sup> day of September in the year of our Lord 2020

Erica Anthony  
Erica Anthony  
Tax Collector, Town of Pittsfield

State of New Hampshire  
County of Merrimack

On this 29 day of September 2020, personally appeared Erica Anthony, Tax Collector who swore that the foregoing is true to the best of her knowledge and belief and acknowledged the foregoing instrument to be her free act and deed.



Cara M. Marston  
Notary Public/Justice of the Peace  
My Commission expires: 5/15/2024



# TOWN OF PITTSFIELD

Office of the Town Clerk/Tax Collector

85 Main Street, Pittsfield, N.H. 03263

Tel (603) 435-6773 ~ Fax (603) 435-7922 ~Email [eanthony@pittsfieldnh.gov](mailto:eanthony@pittsfieldnh.gov)

September 30, 2020

██████████  
██████████  
Pittsfield NH 03263

Dear Ms. ██████████

The Town took the tax deed to your former property located at ██████████ Road Map ██████████ Lot 00 on September 29, 2020, recorded at the Merrimack County Registry of Deeds on September 30, 2020. The Town is going to dispose of the property in accordance with RSA 80:80 in no less than ninety (90) days.

You do have the right to re-purchase the property. The following steps must be taken if you decide to do so:

- You must give notice within the next thirty (30) days to the Town, by certified mail, return receipt requested, of your intent to repurchase the property, stating that you are ready, willing, and able to pay all back taxes, interest, costs and penalties, as defined in RSA 80:90.

If all such back taxes, interest, costs and penalty are not actually paid to the town in certified funds within 30 days of your notice of intent to repurchase, you will lose your right to repurchase the property and the disposal of the property will go forward.

Please contact me for an exact pay off amount if you are planning to repurchase or if you have any questions.

Sincerely,

Erica Anthony  
Tax Collector

Enclosures: Copy of Tax Deed, RSA 80:89, RSA 80:90

# TITLE V

# TAXATION

## CHAPTER 80

## COLLECTION OF TAXES

### Real Estate Tax Liens

#### Section 80:89

##### **80:89 Notice to Former Owner and Opportunity for Repurchase. –**

I. At least 90 days prior to the offering for sale by a municipality of property which is acquired by tax deed on or after the effective date of this section, the municipal governing body or its designee shall send notice by certified mail, address service requested, return receipt requested, to the last known post office address of the owner of the property at the time of the tax deed, if known, or to the person to whom notice of the impending tax deed was given under RSA 80:77. The notice shall set forth the terms of the offering and the right of the former owner or owners to repurchase the property, as set forth in paragraph II. Copies of any such notice shall also be sent by certified mail, return receipt requested, to any mortgagee to whom notice of the impending tax deed was sent under RSA 80:77-a. For any notice sent pursuant to this paragraph, \$10 may be added to the municipality's "costs" as defined in RSA 80:90. In this section, an "offering for sale" means the authorization by the municipality's governing body to its designee to sell the property.

II. Within 30 days after the notice required by paragraph I, or if no such notice is received, at any time within 3 years after the date of recording the tax deed, any former owner of the property may give notice by certified mail, return receipt requested, of intent to repurchase the property from the municipality, and stating that such owner is ready, willing, and able to pay all back taxes, interest, costs and penalty, as defined in RSA 80:90, except that if the property is the former owner's principal residence, or was the former owner's principal residence at the time of execution of the tax deed under RSA 80:76, the additional penalty under RSA 80:90, I(f) shall not apply. If all such back taxes, interest, costs and penalty have not been actually tendered within 30 days of such notice of intent to repurchase, the municipality may proceed with its offering and dispose of the property without any interest by the former owner.

III. The deed from the municipality upon such repurchase shall convey the municipality's interest in the property, or such portion as has not been previously disposed of by the municipality, to all record former owners in the same proportional undivided interests as the former owners of record.

IV. The former owners' title upon repurchase shall be subject to any liens of record against the property as of the time of the tax deed to the municipality, and subject to any leases, easements, or other encumbrances as may have been granted or placed on the property by the municipality. In the case of multiple former owners, any owner paying more than a proportional share of the purchase price to the municipality shall have a lien against the other owners for the amount of the excess paid.

V. A notice of intent to repurchase under this section may also be filed by the holder of any recorded mortgage interest in the property which was unredeemed as of the date of the tax deed. Upon payment the property shall be deeded as provided in paragraph III, but the mortgagee shall be entitled to add the amount paid to the municipality to the amount due under the mortgage.

VI. Conveyances to a former owner under this section shall not be subject to the real estate transfer tax under RSA 78-B.

VII. The duty of the municipality to notify former owners and to distribute proceeds pursuant to RSA 80:88, and the former owners' right of repurchase under this section shall terminate 3 years after the date of recording of the deed.

**Source.** 1998, 238:2. 2007, 184:2, 3, eff. Aug. 17, 2007. 2016, 37:1, eff. July 2, 2016.

# TITLE V TAXATION

## CHAPTER 80 COLLECTION OF TAXES

### Real Estate Tax Liens

#### Section 80:90

##### **80:90 Definitions. –**

I. For purposes of RSA 80:88 and 80:89, the phrase "back taxes, interest, costs and penalty" shall include all of the following:

- (a) All taxes assessed but unpaid as of the date of the tax deed, together with all taxes which would thereafter otherwise have been assessed against such property based on its valuation, but for its ownership by the municipality.
- (b) All statutory interest actually accrued on all back taxes as of the date of the tax deed, together with all statutory interest which would otherwise thereafter have accrued on all taxes listed in subparagraph (a), but for the property's ownership by the municipality.
- (c) All allowable statutory fees charged for notice and recording in connection with the tax collection process.
- (d) All legal costs incurred by the municipality in connection with the property, including those connected with the municipality's sale or the former owner's repurchase.
- (e) All incidental and consequential costs as are reasonably incurred or estimated to be incurred by the municipality in connection with its ownership and disposition of the property, including but not limited to insurance, maintenance, repairs or improvements, and marketing expenses.
- ~~(f) An additional penalty equal in amount to 10 percent of the assessed value of the property as of the date of the tax deed, adjusted by the equalization ratio for the year of the assessment.~~

II. For purposes of RSA 80:88 and 80:89, "former owner" shall mean any person in whom title to the property, or partial interest therein, was vested at the time of the tax deed, and shall include any heir, successor, or assign of any former owner, provided, however, that any person to whom a former owner has attempted to convey or assign any interest, lien, or expectancy in the property subsequent to the date of the tax deed shall not be deemed a former owner.

**Source.** 1998, 238:2. 2007, 42:2, eff. July 20, 2007. 2016, 37:2, eff. July 2, 2016.