

**NEW HAMPSHIRE TAX COLLECTORS' ASSOCIATION
TAX LIEN PROCEDURE
SCHEDULE OF FEES AND COSTS AS OF 1/22/23**

IN FOLLOWING THE TAX LIEN PROCEDURE FOR NON-PAYMENT OF REAL ESTATE TAXES, THERE ARE CERTAIN CHARGES FIXED BY STATE LAW AND OTHER COSTS THAT ARE GOVERNED BY LOCAL CONDITIONS. IN THE LATTER RESPECT, THE VARIATION IS SO SMALL BETWEEN TOWNS THAT THE FOLLOWING SCHEDULE MAY BE ADOPTED AS A STANDARD.

	<u>1ST PARCEL OF REAL ESTATE</u>	<u>2ND OR SUBSEQUENT PARCEL</u>
<u>NOTICE OF IMPENDING TAX LIEN:</u>		
COLLECTOR'S FEE FOR NOTICE OF THE IMPENDING TAX LIEN AGAINST DELINQUENT TAXPAYER COVERING ALL UNPAID TAXES LISTED UNDER HIS NAME (RSA 80:81, I-a)	\$10.00	\$0.00
COLLECTOR'S FEE FOR EACH PARCEL LISTED ON THE IMPENDING TAX LIEN (RSA 80:81, I-b SENDING ABOVE NOTICE BY CERTIFIED MAIL RETURN RECEIPT REQUESTED (RSA 80:60, RSA 80:81, II))	2.00	<u>2.00</u>
	8.10*	
INCIDENTAL EXPENSE: PRINTED FORMS, SERVICE ETC. PRO RATA COST PER DELINQUENT TAXPAYER (RSA 80:81, II)	<u>.90*</u>	
TOTAL COSTS AND FEES FOR NOTICE OF IMPENDING TAX LIEN	<u>\$21.00</u>	<u>\$2.00</u>

PLEASE NOTE: THE ABOVE FEE SHOULD APPEAR ON THE NOTICE OF IMPENDING TAX LIEN.

EXECUTING REAL ESTATE TAX LIEN:

COLLECTOR'S FEE FOR EXECUTING THE REAL ESTATE TAX LIEN AGAINST EACH DELINQUENT TAXPAYER (RSA 80:81, I-c)	\$10.00	
COLLECTOR'S FEE FOR EXECUTING THE TAX LIEN AGAINST EACH PARCEL (RSA 80:82, I-d)	2.00	\$2.00
COLLECTOR'S FEE FOR NOTICE TO THE REGISTER OF DEEDS OF REDEMPTION OR DISCHARGE OF THE LIEN AFTER EXECUTION (RSA 80:81, I-e)	2.00	2.00
REGISTER OF DEEDS FEE FOR RECORDING AND INDEXING A REPORT OF OF EXECUTION OF TAX LIEN, EACH PARCEL (RSA 80:82, I-b)	2.00	2.00
REGISTER OF DEEDS FEE FOR RECORDING AND INDEXING A REPORT REDEMPTION OR DISCHARGE OF LIEN EACH PARCEL (RSA 80:82, I-a)	2.00	2.00
INCIDENTAL EXPENSE: PRO RATA AS BEFORE (RSA 80:81, II)	<u>1.00</u>	
TOTAL COSTS AND FEES FOR EXECUTING REAL ESTATE TAX LIEN	<u>\$19.00</u>	<u>\$8.00</u>
TOTAL COSTS AND FEES FOR NOTICE AND EXECUTION OF REAL ESTATE TAX LIEN	<u>\$40.00</u>	<u>\$10.00</u>

PLEASE NOTE: THE ABOVE FEE IS THE AMOUNT CHARGED TO THOSE ACCOUNTS THAT GO TO TAX LIEN.

IDENTIFYING MORTGAGEES:

IN ORDER TO MEET THE REQUIREMENTS OF NOTIFICATION TO ALL MORTGAGEES, THE LIENHOLDER MUST FIRST SEARCH THE REGISTRY OF DEEDS RECORDS TO DETERMINE IF MORTGAGES EXIST ON ALL PROPERTY LISTED ON THE EXECUTION OF TAX LIEN DOCUMENT. SAID EXPENSES FOR THE SEARCH SHALL BE TOTALLED AND DIVIDED PRO RATA AMONG THE DELINQUENT ACCOUNTS (RSA 80:67) (ESTIMATED EXPENSE until final fees received)	\$10.00
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NOTICE TO MORTGAGEE:

THE MUNICIPALITY, COUNTY, OR STATE AS LIENHOLDER, WITHIN 45 DAYS FROM THE DATE OF EXECUTION OF THE LIEN SHALL IDENTIFY AND NOTIFY ALL PERSONS HOLDING MORTGAGES (RSA 80:65). THE NOTICE SHALL BE IN WRITING, AND A COPY SHALL BE GIVEN TO EACH MORTGAGEE AS RECORDED AT THE REGISTRY OF DEEDS IN HAND, OR LEFT AT HIS USUAL PLACE OF ABODE, OR SENT BY REGISTERED MAIL TO HIS LAST KNOWN POST OFFICE ADDRESS (RSA 80:66). EXPENSES SO INCURRED BECOME A PART OF THE TAX LIEN CHARGES AND MUST BE PAID TO THE COLLECTOR WHEN REDEMPTION IS MADE (RSA 80:67). FEE FOR NOTIFYING MORTGAGEE FOR EACH NOTICE OR EACH NAME ON A LISTING SENT OR GIVEN (RSA 80:67).	\$10.00
NOTICE TO BE SENT BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED OR MILEAGE EACH WAY AT \$.25 PER MILE TO SERVICE NOTICE (RSA 80:67). USE OF CERTIFIED MAIL IS RECOMMENDED RATHER THAN MILEAGE COST OF PRINTED NOTICE, ETC.	8.10* .90*
TOTAL COST OF NOTICE	<u>19.00</u>
TOTAL COSTS FOR IDENTIFYING AND NOTIFYING MORTGAGEE	<u>\$29.00</u>

SCHEDULE OF FEES AND COSTS CONTINUED

SUBSEQUENT TAX PAYMENT:

FOR TOWNS/CITIES WHO UTILIZE THE SUBSEQUENT TAX PAYMENT, PLEASE REFER TO RSA 80:75,I, AND II.

NOTICE TO CURRENT OWNER OF IMPENDING TAX DEED:

AT LEAST 30 DAYS PRIOR TO EXECUTING THE DEED UNDER RSA 80:76, THE TAX COLLECTOR SHALL NOTIFY THE CURRENT OWNER OF THE PROPERTY OR HIS REPRESENTATIVE OR EXECUTOR BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED OF THE IMPENDING DEEDING (RSA 80:77)

COLLECTOR'S FEE	\$10.00
NOTICE TO BE SENT BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED	8.10*
COST OF PRINTED NOTICE	.90*

TOTAL COST OF PRINTED NOTICE TO OWNER **\$19.00**

IDENTIFYING MORTGAGEES:

IN ORDER TO MEET THE REQUIREMENT OF NOTIFICATION TO ALL MORTGAGEES, THE LIENHOLDER MUST FIRST SEARCH THE REGISTRY OF DEEDS RECORDS TO DETERMINE IF MORTGAGES EXIST ON ALL PROPERTY LISTED ON THE EXECUTION OF THE TAX LIEN DOCUMENT. SAID EXPENSES FOR THE SEARCH SHALL BE TOTALLED AND DIVIDED PRO RATA AMONG THE DELINQUENT ACCOUNTS (RSA 80:67 & RSA 80:77-a) (ESTIMATED AMOUNT)

(ESTIMATED EXPENSE until final fees received) **\$10.00**

NOTICE TO MORTGAGEES OF IMPENDING TAX DEED:

AT LEAST 30 DAYS PRIOR TO EXECUTING THE DEED UNDER RSA 86:76, THE TAX COLLECTOR SHALL NOTIFY EACH PERSON HOLDING A MORTGAGE UPON SUCH PROPERTY, BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, OF THE IMPENDING DEEDING. (RSA 80:77-a)

COLLECTOR'S FEE	\$10.00
NOTICE TO BE SENT BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED	8.10*
COST OF PRINTED NOTICE	.90*

COST OF NOTICE TO MORTGAGEE **\$19.00**

TOTAL COST OF IDENTIFYING AND NOTIFYING MORTGAGEE **\$29.00**

REDEMPTION:

IN ACCORDANCE WITH RSA 80:69, ALL PAYMENTS MUST BE PAID TO THE COLLECTOR. INTEREST AT 14% PER ANNUM UPON THE WHOLE AMOUNT OF THE RECORDED LIEN FROM THE DATE OF THE EXECUTION TO THE TIME OF PAYMENT IN FULL, EXCEPT THAT IN THE CASE OF PARTIAL PAYMENTS IN REDEMPTION MADE UNDER RSA 80:71, THE INTEREST SHALL BE COMPUTED ON THE UNPAID BALANCE. THE COSTS OF IDENTIFYING MORTGAGEES, NOTICE TO MORTGAGEE, SUBSEQUENT TAX PAYMENT AND NOTICE TO CURRENT OWNER OF IMPENDING TAX DEED ARE **NOT** SUBJECT TO INTEREST AS RSA 80:69 PROVIDES FOR THE 18% INTEREST TO BE COMPUTED ON THE RECORDED LIEN.

TAX COLLECTOR'S DEED:

COLLECTOR'S FEE FOR EACH DEED MADE, RECORDED AND DELIVERED TO THE LIENHOLDER (RSA 80:81,I-f) **\$10.00**
(plus the recording fees)

REGISTERED MAIL:

IN CONNECTION WITH THE VARIOUS REQUIREMENTS FOR NOTICE BY MAIL, THE FEE FOR REGISTERED MAIL (WITHOUT RETURN RECEIPT IS: **\$15.85***

CHANGES ARE INDICATED BY AN ASTERIX
*REVISED FOR POSTAGE CHANGE AS OF 01/22/23

PLEASE NOTE: IF YOU USE E-CERTIFIED (NOT RECOMMENDED) YOU MAY NOT CHARGE THE CERTIFIED MAIL FEE SHOWN ABOVE. THAT FEE IS TO BE ACTUAL COST. E-CERTIFIED costs \$6.85/ 1-ounce piece as of 1/22/23.

IF YOU HAVE A POSTAGE MACHINE, THERE IS A POSTAGE DIFFERENCE AND YOU SHOULD BE CHARGING WHAT IT COST YOU FOR A CERTIFIED MAIL FEE. IF THE DIFFERENECE IS PENNIES, YOU CAN ADJUST THE INCIDENTAL EXPENSE TO MAKE YOUR TOTAL COST AND FEES TO REMAIN THE SAME.