CONSENT CALENDAR

February 15, 2023

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on Municipal and County Government to which was referred HB 335,

AN ACT relative to notice of tax lien on real estate subject to a lien for old age assistance. Having considered the same, report the same with the recommendation that the bill OUGHT TO PASS.

Rep. Julie Gilman

FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

Committee:	**Municipal and County Government**
Bill Number:	**HB 335**
Title:	**relative to notice of tax lien on real estate subject to a lien for old age assistance.**
Date:	**February 15, 2023**
Consent Calendar:	**CONSENT**
Recommendation:	**OUGHT TO PASS**

STATEMENT OF INTENT

This bill amends RSA 80:68 to extend the period for notifying the commissioner of Health and Human Services of the execution of a municipal or state lien on real estate subject to such a lien for certain public assistance. The bill extends the period from 45 to 60 days. The committee believed this to be a beneficial change and voted unanimously.

Vote 19-0.

Rep. Julie Gilman
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Municipal and County Government

HB 335, relative to notice of tax lien on real estate subject to a lien for old age assistance. **OUGHT TO PASS.**

Rep. Julie Gilman for Municipal and County Government. This bill amends RSA 80:68 to extend the period for notifying the commissioner of Health and Human Services of the execution of a municipal or state lien on real estate subject to such a lien for certain public assistance. The bill extends the period from 45 to 60 days. The committee believed this to be a beneficial change and voted unanimously. **Vote 19-0.**

Original: House Clerk
Cc: Committee Bill File

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 335

BILL TITLE: relative to notice of tax lien on real estate subject to a lien for old age assistance.

DATE: February 15, 2023

LOB ROOM: 301-303

MOTIONS: OUGHT TO PASS

Moved by Rep. Gilman Seconded by Rep. Stavis Vote: 19-0

CONSENT CALENDAR: YES

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep John MacDonald, Clerk

STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

1/9/2023 12:06:25 PM
Roll Call Committee Registers Report

2023 SESSION

Municipal and County Government

Bill #: 335 Motion: OTP AM #: _____ Exec Session Date: _____

Members	YEAS	Nays	NV
Turcotte, Len P. Chairman	19		
Pauer, Diane Vice Chairman	1		
Guthrie, Joseph A.	2		
MacDonald, John T. Clerk	3		
Lascelles, Richard W.	4		
Yokela, Josh S.	5		
Kelley, Diane E.	6		
Aylward, Deborah	7		
Brown, Richard R	8		
Cahill, Tim P	9		
Stavis, Laurel	10		
Tatro, Bruce L.	11		
Treleaven, Susan GS			
Gilman, Julie D.	12		
Maggiore, Jim V.	13		
Mangipudi, Latha D.	14		
Gallager, Eric B.	15		
Hicks, Matthew S	16		
Howland, Allan RWB	17		
Preece, David John	18		
TOTAL VOTE:	19	0	

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 335

BILL TITLE: **relative to notice of tax lien on real estate subject to a lien for old age assistance.**

DATE: **February 8, 2023**

LOB ROOM: **301-303** **Time Public Hearing Called to Order:** **1:33 p.m.**

Time Adjourned: **1:35 p.m.**

Committee Members: Reps. L. Turcotte, Pauer, J. MacDonald, Guthrie, Lascelles, Yokela, Aylward, T. Cahill, Stavis, Tatro, Treleaven, Gilman, Maggiore, Mangipudi, Gallager, Hicks, Howland and Preece

Bill Sponsors:
Rep. M. Cahill

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

- Rep. Cahill - sailed through without HB126 objection - asking committee to extend the deadline.

Respectfully submitted,
Representative MacDonald, Clerk

House Remote Testify

Municipal and County Government Committee Testify List for Bill HB335 on 2023-02-08

Support: 0 Oppose: 0 Neutral: 0 Total to Testify: 0

Export to Excel

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # HB 335 Date 2/8/2023

Committee municipal & county government

** Please Print All Information **

Name	Address	Phone	Representing	(check one) Pro	Con
Eric Pauer	Brookline	6036737247	Self	✓	
Nicole Greyes			NHMA	X	

Testimony in support of HB 335 relative to RSA 80:68

February 5, 2023

Hello Honorable members of the House Municipal & County Government Committee,

I am unable to attend the hearing for HB 335 in person and want to express my support for the change to RSA 80:68 relative to Old Age liens by NH DHHS and their bearing on the municipal lien process and notification. RSA 80:65, which is relative to notice of the lien by the municipality to mortgagee(s), was updated in 2021 to give more time to send notice from 45 days after the lien to within 60 days of the execution of the lien. It was discovered after the fact that RSA 80:68 had been overlooked and this bill is to bring RSA 80:68 in line with RSA 80:65. A bit of housekeeping, so to speak.

The majority of the cities and towns in New Hampshire out-source the mortgagee identification process and there are very few of us who do the work – three companies state-wide that I know of. In an effort to meet demand the extra time is of a huge benefit and those of us doing the work are extremely appreciative of the additional time to meet the deadlines.

Thank you very much for your time and consideration of HB 335.

Jane Sanders
Sanders Searches, LLC
PO Box 373
Newmarket, NH 03857
(603) 292-6169

House Municipal & County Government Committee

HB 335 Representative Michael Cahill Rockingham 10 Newfields, Newmarket

This bill corrects an oversight that occurred when submitting (HB 126 in 2021) to extend the deadline to notify mortgagees of liens. RSA 80:68 relative to Old Age liens by NH DHHS was not brought forward to be updated. This was requested by a constituent who is one of the few abstractors providing this service and the NH Tax Collectors Association Legislative Committee.

CHAPTER 33
HB 126 - FINAL VERSION

21-0180
10/05

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT relative to notice of execution of tax lien to mortgagees.

Be it Enacted by the Senate and House of Representatives in General Court convened:

33:1 Real Estate Tax Liens; Notice by Lienholder to Mortgagee. Amend RSA 80:65 to read as follows:

80:65 Notice by Lienholder to Mortgagee. The municipality, county or state as lienholder, within [45] *60* days from the date of execution of the lien, shall identify and notify all persons holding mortgages upon such property as recorded in the office of the register of deeds. In the event that a person holds a mortgage on more than one piece of property, a listing of the property may be forwarded by the lienholder. If the selectmen determine that one or more outstanding mortgages exist, they may direct the collector of taxes to identify and to give such notice to any mortgagee, and the collector shall thereupon be entitled to receive the same fees as provided in RSA 80:67 for notifying any mortgagee of a payment after the execution of the tax lien. Such notice shall give the date of the execution of the lien, the name of the delinquent taxpayer, the total amount of the lien and the amount of costs for identifying and notifying mortgagees. As provided in RSA 80:75, the tax collector shall send a similar notice to any mortgagee within 30 days of the time of payment of any subsequent tax thereon by the purchaser. Any tax lien process of such encumbered real estate shall be void as against any mortgagee, and no tax collector's deed based on said lien shall be valid unless the mortgagees shall have been notified in the manner provided in RSA 80:66, but the tax and any subsequent tax payments made upon the property shall be collectible and payment may be enforced by suit under the provisions of RSA 80:50.

33:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 17, 2021
Effective Date: July 16, 2021

Testimony from the NH Municipal Association in support of HB 126:

- **This bill provides an additional 15 days for municipalities to issue a notice of tax lien to property mortgagees.**
- **Perfecting the inherent tax lien, which exists on all taxable properties on April 1st each year, is an important, multi-step statutory process.**
- **Each tax collector is required to issue tax liens within 18 months of the April 1st assessment date for all properties with unpaid taxes.**
- **Identifying and notifying all mortgagees by certified mail, is currently required within 45 days from the date the tax lien is executed.**
- **Because of the significant time required to physically search each property at the registry of deeds and the special legal expertise required to ensure that all mortgagees are identified and properly noticed, the vast majority of all 234 towns and cities delegate this responsibility to the tax collector.**
- **Nearly all municipalities execute their property tax liens within the same few months each year.**

- **The issue has become that over the past 5-10 years, the number of professional abstractors in New Hampshire who perform this municipal service has greatly diminished.**
- **Due to the large number of delinquent properties statewide and the critical importance of perfecting the tax liens, extending the statutory mortgagee notice time an additional 15 days from 45 days to 60 days after tax lien execution would be extremely beneficial for all parties.**

HB 335 - AS INTRODUCED

2023 SESSION

23-0152
05/10

HOUSE BILL ***335***

AN ACT relative to notice of tax lien on real estate subject to a lien for old age assistance.

SPONSORS: Rep. M. Cahill, Rock. 10

COMMITTEE: Municipal and County Government

ANALYSIS

This bill extends the time period for notifying the commissioner of health and human services of the execution of a municipal or state tax lien on real estate subject to a lien for certain public assistance.

- -

Explanation: Matter added to current law appears in ***bold italics.***
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

23-0152
05/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Three

AN ACT relative to notice of tax lien on real estate subject to a lien for old age assistance.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 Real Estate Tax Liens; Real Estate Subject to Liens for Old Age Assistance; Notice Required. Amend RSA 80:68 to read as follows:

80:68 Real Estate Subject to Liens for Old Age Assistance. No tax lien on real estate upon which there is a lien for aid to permanently and totally disabled or for old age assistance recorded in the registry of deeds shall be valid as against the state of New Hampshire unless the real estate lienholder shall notify in writing the commissioner of health and human services, within [~~45~~] ***60*** days from the date of acquiring the lien. Such notice shall contain the date of the execution of the real estate lien, the name of the delinquent taxpayer, the total amount of the real estate lien and amount of costs for notifying the commissioner of health and human services. Such costs shall be the same as for notifying mortgagees.

2 Effective Date. This act shall take effect 60 days after its passage.