LEGISLATIVE COMMITTEE MINUTES

HB335

Bill as Introduced

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 335 - AS INTRODUCED

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.

HB 335 - VERSION ADOPTED BY BOTH BODIES

2023 SESSION

23-0152
05/10

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

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CHAPTER 42
HB 335 - FINAL VERSION

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.

CHAPTER 42
HB 335 - FINAL VERSION

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:

42:1 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.

42:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 19, 2023
Effective Date: July 18, 2023

Committee Minutes

AMENDED
SENATE CALENDAR NOTICE
Election Law and Municipal Affairs

Sen James Gray, Chair
Sen Keith Murphy, Vice Chair
Sen Daryl Abbas, Member
Sen Donna Soucy, Member
Sen Rebecca Perkins Kwoka, Member

Date: March 22, 2023

HEARINGS

Tuesday	03/28/2023
(Day)	(Date)

Election Law and Municipal Affairs	Legislative Office Building 103	9:30 a.m.
(Name of Committee)	(Place)	(Time)

9:30 a.m.	**HB 36**	relative to fees of sheriffs and deputy sheriffs.
9:35 a.m.	**HB 286**	relative to the removal of political advertising.
9:45 a.m.	**HB 296**	relative to local authority for granting driveway permits.
10:00 a.m.	**HB 335**	relative to notice of tax lien on real estate subject to a lien for old age assistance.
10:15 a.m.	**HB 336**	relative to the format of election ballots.

EXECUTIVE SESSION MAY FOLLOW

Sponsors:

HB 36			
Rep. Fellows	Rep. Trottier	Rep. Schuett	Rep. Rhodes
Sen. D'Allesandro			
HB 286			
Rep. Cannon	Rep. Edwards	Rep. Parshall	Rep. Levesque
Rep. Fellows	Rep. Bouldin		
HB 296			
Rep. T. Walsh	Rep. C. McGuire	Rep. Hill	Rep. S. Smith
HB 335			
Rep. M. Cahill			
HB 336			
Rep. M. Cahill			

Tricia Melillo 271-3077

James P. Gray
Chairman

Senate Election Law and Municipal Affairs Committee
Tricia Melillo 271-3077

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

Hearing Date: March 28, 2023

Members of the Committee Present: Senators Gray, Murphy, Soucy and Perkins Kwoka

Members of the Committee Absent : Senator Abbas

Bill 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.

Sponsors:
Rep. M. Cahill

Who supports the bill: Rep. Michael Cahill, Natch Greyes – NH Municipal Association, Jane Sanders

Who opposes the bill: Julie Smith, Walter Kirsch, Deborah Glidden, Patrick Doughty, Jennifer Mercer

Summary of testimony presented in support:

Representative Michael Cahill

- One of his constituents requested this legislation to correct an oversight in HB 126 from 2021.
- HB 335 addresses the notice given by municipalities to Old Age Liens in RSA 80:68.

Jane Sanders

- She does mortgagee searches for NH cities and towns.
- RSA 80:65, which is relative to notice of a lien by the municipality to the mortgagee, was updated in 2021 to add an additional 15 days.
- HB 335 will update RSA 80:68, relative to notice of Old Age Liens, with the same 15 additional days.
- Having the additional 15 days extension is very important to meeting the deadlines set in statute.
- There are only a few companies, state wide, that do mortgagee identification for municipalities.

Summary of testimony presented in opposition: None

TJM
Date Hearing Report completed: March 31, 2023

Speakers

Senate Election Law and Municipal Affairs Committee
SIGN-IN SHEET

Date: March 28, 2023 **Time:** 10:00 a.m.

HB 335 **An Act** relative to notice of tax lien on real estate subject to a lien for old age assistance.

PRIME: Representative Cahill

Name/Representing *(please print neatly)*

	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
Ndch Greyes NHMA	Support ☒	Oppose ☐	Speaking?	Yes ☐ No ☒
✓ Rep Michael Cahill	Support ☑	Oppose ☐	Speaking?	Yes ☑ No ☐
✓ Jane Sanders	Support ☑	Oppose ☐	Speaking?	Yes ☑ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐
	Support ☐	Oppose ☐	Speaking?	Yes ☐ No ☐

Senate Remote Testify

Election Law and Municipal Affairs Committee Testify List for Bill HB335 on 202

Support: 0 Oppose: 5

Name	Title	Representing	Position
Smith, Julie	A Member of the Public	Myself	Oppose
kirsch, walter	A Member of the Public	Myself	Oppose
glidden, deborah	A Member of the Public	Myself	Oppose
Doughty, Patrick	A Member of the Public	Myself	Oppose
Mercer, Jennifer	A Member of the Public	Myself	Oppose

Testimony

Senate Election Law and Municipal Affairs
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.

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

March 27, 2023

Honorable members of the Senate Election Law and Municipal Affairs Committee,

I 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

Voting Sheets

Senate Election Law
& Municipal Affairs Committee
EXECUTIVE SESSION RECORD
2023 Session

Bill HB 335

Hearing date: 3/28/23

Executive Session date: 3/28/23

Motion of: OTP **Vote:** 4-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X			✓	
Sen. Murphy, Vice Chair	X			✓	
Sen. Abbas	X				
Sen. Soucy	X	✓		✓	
Sen. Perkins Kwoka	X		✓	✓	

Motion of: _____ **Vote:** _____

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X				
Sen. Murphy, Vice Chair	X				
Sen. Abbas	X				
Sen. Soucy	X				
Sen. Perkins Kwoka	X				

Motion of: _____ **Vote:** _____

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X				
Sen. Murphy, Vice Chair	X				
Sen. Abbas	X				
Sen. Soucy	X				
Sen. Perkins Kwoka	X				

Reported out by: Sen. Gray

Notes: _____

Committee Report

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE

Tuesday, March 28, 2023

THE COMMITTEE ON Election Law and Municipal Affairs

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, the committee recommends that the Bill

OUGHT TO PASS

BY A VOTE OF: 4-0

Senator James Gray
For the Committee

Tricia Melillo 271-3077

General Court of New Hampshire - Bill Status System

Docket of HB335

Docket Abbreviations

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

Official Docket of **HB335.**:

Date	Body	Description
1/9/2023	H	**Introduced** (in recess of) 01/05/2023 and referred to Municipal and County Government **HJ 3** P. 11
1/31/2023	H	Public Hearing: 02/08/2023 01:30 pm LOB 301-303
2/8/2023	H	Executive Session: 02/15/2023 10:30 am LOB 301
2/13/2023	H	==CONTINUED== Executive Session: 02/16/2023 10:30 am LOB 301-303
2/27/2023	H	Committee Report: Ought to Pass 02/15/2023 **(Vote 19-0; CC) HC 14** P. 7
3/9/2023	H	**Ought to Pass**: MA VV 03/09/2023 **HJ 8** P. 8
3/14/2023	S	Introduced 03/09/2023 and Referred to Election Law and Municipal Affairs; **SJ 10**
3/22/2023	S	**Hearing:** 03/28/2023, Room 103, LOB, 10:00 am; **SC 15**
3/28/2023	S	Committee Report: Ought to Pass, 04/13/2023; **SC 17**
4/13/2023	S	**Ought to Pass**: MA, VV; OT3rdg; 04/13/2023; **SJ 13**
5/17/2023	S	Enrolled Adopted, VV, (In recess 05/11/2023); **SJ 15**
5/17/2023	H	Enrolled (in recess of) 05/04/2023
5/24/2023	H	Signed by Governor Sununu 05/19/2023; Chapter 42; Eff: 07/18/2023

NH House	NH Senate

Other Referrals

Senate Inventory Checklist for Archives

Bill Number: HB 335 **Senate Committee:** FLMA

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

X Final docket found on Bill Status

Bill Hearing Documents: {Legislative Aides}

X Bill version as it came to the committee

X All Calendar Notices

X Hearing Sign-up sheet(s)

X Prepared testimony, presentations, & other submissions handed in at the public hearing

X Hearing Report

N/A Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

Committee Action Documents: {Legislative Aides}

All amendments considered in committee (including those not adopted):

___ - amendment # _____ ___ - amendment # _____

___ - amendment # _____ ___ - amendment # _____

X Executive Session Sheet

X Committee Report

Floor Action Documents: {Clerk's Office}

All floor amendments considered by the body during session (only if they are offered to the senate):

___ - amendment # _____ ___ - amendment # _____

___ - amendment # _____ ___ - amendment # _____

Post Floor Action: (if applicable) {Clerk's Office}

___ Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):

___ Enrolled Bill Amendment(s)

___ Governor's Veto Message

All available versions of the bill: {Clerk's Office}

___ as amended by the senate ___ as amended by the house

X final version

Completed Committee Report File Delivered to the Senate Clerk's Office By:

Tricia Mello 7/26/23

Committee Aide **Date**

Senate Clerk's Office AK