

CITY COUNCIL MEETING

AGENDA ITEM XIII



CITY OF FRANKLIN
COUNCIL AGENDA REPORT
City Council Meeting May 07, 2012

From: Holly Burbank, Tax Collector *Holly*

Subject: Council to consider adoption of the following tax deeds:

Map 078, Lot 006-07 (Mobile Home in Park)	Map 099, Lot 033-00 (Land & Building)
Map 099, Lot 018-00 (Land & Building)	Map 117, Lot 270-00 (Commercial L&B)
Map 118, Lot 010-00 (Land & Building)	Map 099, Lot 052-00 (Land & Building)
Map 118, Lot 003-00 (Land & Building)	Map 149, Lot 071-00 (Land & Building)
Map 099, Lot 055-00 (Commercial L & B)	Map 096, Lot 103-00 (Land & Building)
Map 078, Lot 006-02 (Mobile Home in Park)	Map 097, Lot 094-00 (Land & Building)
Map 045, Lot 005-00 (Land & Building)	Map 148, Lot 005-00 (Land Only)

Recommended motions:

1. Councilor moves:

“I move that the Franklin City Council accept the tax deeds on the following parcels:”

Map 078, Lot 006-07	Map 117, Lot 270-00
Map 118, Lot 010-00	Map 099, Lot 052-00
Map 118, Lot 003-00	Map 149, Lot 071-00
Map 099, Lot 055-00	Map 078, Lot 006-02
Map 097, Lot 094-00	Map 045, Lot 005-00
Map 148, Lot 005-00	Map 099, Lot 018-00
Map 099, Lot 033-00	Map 096, Lot 103-00

2. Mayor asks a second, discussion, and calls the vote.

Discussion:

Tax Map 078, Lot 006-07 and Tax Map 078, Lot 006-02 are Manufactured Homes in a Park. Because these documents had to be to Sue May a week prior to the May 7 Council Meeting, I expect that several of these property owners will be in to pay their taxes.

Concurrences:

This process is consistent with the State of New Hampshire Statutes with respect to deeding properties. If the Council decides against accepting this deed, the tax lien shall remain in effect indefinitely, retaining its priority over other liens. The taxpayer's right of redemption as provided by RSA 80:69 shall likewise be extended indefinitely, with interest continuing to accrue as provided in that section.

If at any time, in the judgment of the municipal governing body, the reasons for refusing the tax deed no longer apply, and the tax lien has not been satisfied, the governing body may instruct the collector to issue the tax deed, and the collector shall do so after giving the notices required by RSA 80:38a and 80:38-b.

80:39 II-a: the governing body of the municipality may refuse to accept a tax deed on behalf of the municipality, and shall so notify the collector, whenever in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks, including obligations under real estate covenants or obligations to tenants, or for any other reason would be contrary to the public interest. Such a decision shall not be made solely for the private benefit of a taxpayer.

Fiscal Impact:

Lost Revenue to the City.

Alternative:

Referring to RSA 80:76 it states that the municipality may refuse to accept a tax deed on behalf of the municipality, and may so notify the collector, whenever in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks, including obligations under real estate covenants or obligations to tenants, or for any other reason would be contrary to the public interest. The tax lien may be enforced by the municipality by suit as provided under RSA 80:50, and through any remedy provided by law for the enforcement of other types of liens and attachments.

Attachments/Exhibits:

1. Code Enforcement Division Reports
2. Statement of Accounts
3. Property Tax Cards & Maps
4. Copy of Tax Deeds to be Executed