

CHAPTER 33  
HB 126 - FINAL VERSION

2021 SESSION

21-0180  
10/05

HOUSE BILL           **126**

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

SPONSORS:         Rep. Cahill, Rock. 17; Rep. DeSimone, Rock. 14

COMMITTEE:       Judiciary

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ANALYSIS

This bill extends the time for the notice of the execution of a municipal or state tax lien to be given to a mortgagee.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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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:*

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

3           80:65 Notice by Lienholder to Mortgagee. The municipality, county or state as lienholder,  
4 within ~~[45]~~ **60** days from the date of execution of the lien, shall identify and notify all persons  
5 holding mortgages upon such property as recorded in the office of the register of deeds. In the event  
6 that a person holds a mortgage on more than one piece of property, a listing of the property may be  
7 forwarded by the lienholder. If the selectmen determine that one or more outstanding mortgages  
8 exist, they may direct the collector of taxes to identify and to give such notice to any mortgagee, and  
9 the collector shall thereupon be entitled to receive the same fees as provided in RSA 80:67 for  
10 notifying any mortgagee of a payment after the execution of the tax lien. Such notice shall give the  
11 date of the execution of the lien, the name of the delinquent taxpayer, the total amount of the lien  
12 and the amount of costs for identifying and notifying mortgagees. As provided in RSA 80:75, the tax  
13 collector shall send a similar notice to any mortgagee within 30 days of the time of payment of any  
14 subsequent tax thereon by the purchaser. Any tax lien process of such encumbered real estate shall  
15 be void as against any mortgagee, and no tax collector's deed based on said lien shall be valid unless  
16 the mortgagees shall have been notified in the manner provided in RSA 80:66, but the tax and any  
17 subsequent tax payments made upon the property shall be collectible and payment may be enforced  
18 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