

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

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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.

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Explanation:           Matter added to current law appears in ***bold italics***.  
                              Matter removed from current law appears ~~[in brackets and struck through.]~~  
                              Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 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            42:1 Real Estate Tax Liens; Real Estate Subject to Liens for Old Age Assistance; Notice Required.
  - 2 Amend RSA 80:68 to read as follows:
  - 3            80:68 Real Estate Subject to Liens for Old Age Assistance. No tax lien on real estate upon which
  - 4 there is a lien for aid to permanently and totally disabled or for old age assistance recorded in the registry
  - 5 of deeds shall be valid as against the state of New Hampshire unless the real estate lienholder shall notify
  - 6 in writing the commissioner of health and human services, within [45] **60** days from the date of acquiring
  - 7 the lien. Such notice shall contain the date of the execution of the real estate lien, the name of the
  - 8 delinquent taxpayer, the total amount of the real estate lien and amount of costs for notifying the
  - 9 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