



Moratorium on Issuing Tax Deeds

New Hampshire Municipal Association

April 9, 2020

On April 3, 2020 Governor Sununu issued [Emergency Order #25](#), Temporary Modification of interest penalty for late payment of property taxes. Paragraph 2 of that order extended the temporary prohibition on foreclosures as provided in [Emergency Order #4](#) to include late payment of property taxes. The last sentence of paragraph 2 effectively “stays” the issuance of any Tax Collector Deeds for the duration of the State of Emergency.

Although RSA 80:76 tells the Tax Collector to issue a tax deed after two (2) years from the execution of the real estate tax lien, that statute is now stayed due to Emergency Order #25, and no tax deeds can be issued by New Hampshire Tax Collectors during the State of Emergency.

When the State of Emergency is lifted, municipalities may resume issuing tax deeds. However, they should do so only after conducting an updated title search and issuing new Notices of Intent to Deed as required by RSA 80:76, III.