

Moratorium on Issuing Tax Deeds Expires July 1st

Municipalities May Resume Issuing Tax Deeds on or after July 2nd

New Hampshire Municipal Association

June 18, 2020

On April 3, 2020 Governor Sununu issued <u>Emergency Order #25</u>, 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 <u>Emergency Order #4</u> to include late payment of property taxes. The last sentence of paragraph 2 effectively barred the issuance of any Tax Collector Deeds for the duration of the State of Emergency.

On June 11, 2020 Governor Sununu issued <u>Emergency Order #51</u> which terminates Emergency Order #4 on July 1, 2020. Consequently, municipalities may resume issuing tax deeds on and after July 2, 2020. Before commencing issuing tax deeds, municipalities should conduct an updated title search and shall issue new Notices of Intent to Deed as required by RSA 80:77 and RSA 80:77-a.

Under no circumstances should Notices of Intent to Deed be issued until on or after July 2, 2020.