

*Brenda Masewic Adams, CTC
Tax Collector*



*Barbara Emery, CDTC
Deputy Tax Collector*

***CITY OF MANCHESTER
TAX COLLECTOR***

Memorandum

DATE: January 19, 2017
TO: Lands & Buildings Committee
FROM: Brenda Masewic Adams, CTC
**RE: Recommendation to Dispose of Tax-Deeded Property:
173 Maplehurst Ave, Map 0521 Lot 0010**

Prior Owners: Steven Morales and Nataneal Pellot
Map/Lot: 0521/0010
Lien Date: 08/31/2007
Deed Date: 09/19/2012
Recorded Date: 09/24/2012
Book/Page: Book 8473 Page 2124
Back Taxes: \$33,535.70

The above property has been tax-deeded to the City of Manchester and is eligible for disposal. Please review the attached documentation to determine whether or not it will be in the taxpayers' best interest to deem this property surplus and proceed with a sale through public auction or a real estate broker, thus putting the property back on the City's real estate tax roll.

173 Maplehurst Ave is a bungalow that sits on 14,081 sq.ft. of land, built in 1925. However, it is in very poor condition.

The Notice to Former Owner to Repurchase (RSA 80:89) expired September 24, 2015, along with the Distribution of Proceeds from the Sale of Tax-Deeded Property (RSA 80:89). The City is under no obligation to notify former owners, heirs, successors or mortgagees.

Once the property has been sold, the City has the right to keep all proceeds, including those in excess of the taxes, interest, costs and penalties due on the property at the time of deeding.

Attached is a second request for purchase from Greg Powers Realty LLC. The first request was dated August 22, 2014. However, at that time the property was within the 3-year period of the tax deed execution which commits the City to Distribution of Proceeds from the Sale of Tax-Deeded Property and obligations to the Former Owner's Rights to Repurchase as set forth in RSA 80:88 and 80:89. Since the property is now beyond those obligations, proceeds from this sale will be retained by the City.

Attached are both RSAs for your convenience and review, along with a copy of the tax deed and other documentations.

I look forward to your determination with hopes that this property will be sold and refurbished for the improvement of its community and the City as a whole.

Respectfully,



Brenda Masewic Adams, CTC
Tax Collector

Statement of Tax Accounts
 City of Manchester, NH
 Tax Collector's Office
 One City Hall Plaza
 Manchester, NH 03101
 Telephone: (603)624-6575

Account description							Property address/description
Owner name							Tax account ID Roll
Yr P	Billed amt	Tax due	Pen/int	Other +/-		Costs	Total due
			Per diem	Per diem			

0521 -0010							173 MAPLEHURST AVE
CITY OF MANCHESTER							31706 RE REAL ESTATE TAX
2012 8L	6301.04	6256.54	4191.80	.00		44.50	10492.84
			3.08	.00			
2013 1	.00	.00	.00	.00		.00	.00
			.00	.00			
Property totals	6,301.04	6,256.54	4,191.80	.00		44.50	10,492.84
Total per diem:			3.08	.00			

0521 -0010							173 MAPLEHURST AVE
CITY OF MANCHESTER							131706 WW WASTE WATER DELQ
>>> Property described above doesn't have open tax bill records <<<							

0521 -0010							173 MAPLEHURST AVE
CITY OF MANCHESTER							219818 DD DEEDED PROPERTY ROLL
2006 1	64.97	64.97	.00	.00		.00	64.97
			.00	.00			
2007 1	464.90	464.90	.00	.00		.00	464.90
			.00	.00			
2008 1	3293.33	3293.33	.00	.00		.00	3293.33
			.00	.00			
2009 1	6478.70	6478.70	.00	.00		.00	6478.70
			.00	.00			
2010 1	6548.37	6548.37	.00	.00		.00	6548.37
			.00	.00			
2011 1	6192.59	6192.59	.00	.00		.00	6192.59
			.00	.00			
Property totals	23,042.86	23,042.86	.00	.00		.00	23,042.86
Total per diem:			.00	.00			
Grand totals:	29,343.90	29,299.40	4,191.80	.00		44.50	33,535.70
Per diem:			3.08	.00			

Interest amounts shown above are calculated as of 1/19/2017



CITY OF MANCHESTER Board of Assessors

One City Hall Plaza, West Wing
Manchester, New Hampshire 03101
Tel: (603) 624-6520 – Fax: (603) 628-6288
Email: assessors@ci.manchester.nh.us
Web: www.ManchesterNH.Gov



Robert J. Gagne, Chairman
Michael W. Hurley

Lisa Turner
Assistant to Assessors

To: Chairman Patrick Long, Committee on Lands & Buildings
From: Board of Assessors
Date: April 11, 2016
Re: Map 521, Lot 10 / 173 Maplehurst Av / City Owned Single Family
Request to Value Property

The Assessors have completed an analysis of the estimated market value of the above-referenced property. The following is a summary of important facts and the value estimate:

Property Location	173 Maplehurst Av
Assessors Map/Lot	Map 521, Lot 10
Property Owner	City of Manchester
Deed Book/Page	Bk 8473 - Pg 2124
Date Acquired	Acquired September 19, 2012 / Tax deeded parcel
Improved/Vacant	Single Family Residence
Total Land Area	14,081 square feet
Current Zoning	R-1B / One Family
Overlay District	N/A
Easements / Restrictions	None known
Estimated Value	To be disclosed in non-public session (RSA 91-A:3 II(d))
Comments	Single family structure in very poor condition. Oversized lot would require variance for subdivision. Located adjacent to Interstate Highway Ramp (I-93). Neighborhood of mostly single family homes with commercial development along nearby Hanover Street. Subject site is serviced by all public utilities. Recommend discussion of value in non-public session (RSA 91-A:3 II(d)).

Respectfully,

Robert J. Gagne, CNHA, NHCG
Chairman



City Clerk's Office

JAN 05 2017

RECEIVED

344 Orange Street Manchester NH 03104

603-716-0254

powers9363@gmail.com

December 31, 2016

Board of Mayor and Aldermen
One City Hall Plaza
Manchester NH 03101

Dear friends:

A couple of years ago Pat Harte, the former city Tax Collector, suggested I should send a letter expressing my interest in a property currently owned by the city via tax deed. The property is at 173 Maplehurst Avenue, and I'd like to purchase and rehab it for resale.

I understand you'll forward this letter to the Lands & Buildings Commission, who will make a determination if it's surplus to the city's needs, and put it out at public auction if it is.

I hope I would be notified of the auction date if this does happen. If there is anyone else I should contact to ensure I'm notified, please let me know.

I sent a copy of this letter back in August 2014 but never heard anything, and the house is still on the tax rolls as property of the city, so hopefully someone will decide the city needs the property tax revenue more than it needs the house.

With many thanks and best regards,


Greg Powers

*Matthew Normand
City Clerk*



*Heather Freeman
Assistant City Clerk*

*JoAnn Ferruolo
Assistant City Clerk*

CITY OF MANCHESTER
Office of the City Clerk

MEMORANDUM

To: Robert Gagne, Assessor
Pat Harte, Tax Collector
Leon LaFreniere, Planning and Community Development Director

From: Heather Freeman
Assistant City Clerk

Date: August 29, 2014

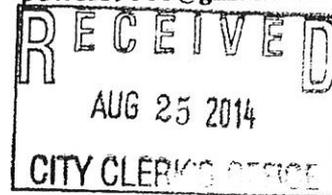
Re: TM 521-10/173 Maplehurst Avenue – Request to purchase

Attached is request to purchase City owned property located at TM 521-10
173 Maplehurst Avenue. Please review the request and provide your recommendation to the
Lands and Buildings Committee c/o the City Clerk's Office for their next meeting.

Greg Powers Realty LLC

344 Orange Street
Manchester NH 03104

(603) 716-0254
powers9363@gmail.com



August 22, 2014

Board of Mayor and Aldermen
One City Hall Plaza
Manchester NH 03101

Dear friends:

Pat Harte, the city Tax Collector, suggested I should send a letter expressing my interest in a property currently owned by the city via tax deed. The property is at 173 Maplehurst Avenue, and I'd like to purchase and rehab it for resale.

I understand you'll forward this letter to the Lands & Buildings Commission, who will make a determination if it's surplus to the city's needs, and put it out at public auction if it is.

I hope I would be notified of the auction date if this does happen. If there is anyone else I should contact to ensure I'm notified, please let me know.

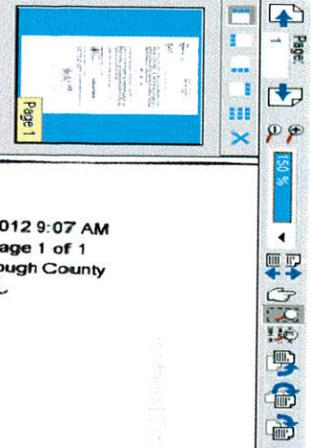
With many thanks and best regards,


Greg Powers

City of Manchester, NH - CityGIS Map Viewer
Parcel Information Printable View**Print****Map-Lot: 521-10****Close**

Parcel Location:	173 MAPLEHURST AVE
Owner Name:	CITY OF MANCHESTER
Mailing Address:	% PAT HARTE TAX COLLECTOR ONE CITY HALL PLAZA MANCHESTER NH 03101
Mailing City State Zip:	MANCHESTER NH 03101
Assessed Valuation:	143,200
Land Area (acres):	.3233
Land Area (sq ft):	14,080
Land Use:	Tx Ex C Re
Building Style:	Bungalow
Stories:	1
Year Built:	1925
Exterior Siding:	Clapboard, Brick Veneer
Roof Structure:	Gable/Hip
Roof Cover:	Asphalt
Gross Building Area (sq ft):	7,558
Living Area (sq ft):	3,398
Rooms:	7
Bedrooms:	4
Bathrooms:	3
Interior Walls:	Plastered, Drywall
Interior Flooring:	Hardwood, Carpet
Heating Fuel:	Oil
Heating System:	Forced Hot Air
Air Conditioning:	Central Air
Sale Date:	Sep 19, 2012
Sale Price:	\$0
Book/Page:	8473/2124
Last Updated Date:	Dec 18, 2015

Parcel Image



560
Manchester Tax
Bill

Doc # 2050333 Sep 24, 2012 9:07 AM
Book 8473 Page 2124 Page 1 of 1
Register of Deeds, Hillsborough County
Camela O. Caughlin

FEE:	10.75
SURCHARGE:	0 -
CASH:	

NOW ALL MEN BY THESE PRESENTS,

That I, Patricia M. Harte, Collector of Taxes for the City of Manchester for the year 2012, with an address of One City Hall Plaza, Manchester, NH 03101 in the County of Hillsborough, by the authority in me vested by the laws of the State, and in consideration of sixty four dollars and 97/100 to me paid by the City of Manchester, do hereby sell and convey to the City of Manchester, with an address of One City Hall Plaza, Manchester, NH 03101, certain tracts or parcels of land situated in Manchester aforesaid, and described by the Assessors as follows:

	Map#	Lot#	Tax
L & B 173 Maplehurst Ave	0521	0010	\$64.97

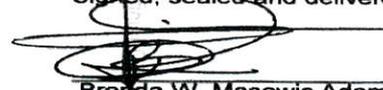
Formerly taxed under the names of Steven Morales and Nataneal Pellot.

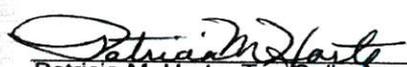
This deed is the result of the tax lien execution held at the Tax Collector's Office in the City of Manchester, New Hampshire, on the thirty-first day of August 2007.

To have and to hold the said Premises, with the appurtenances, to the said City of Manchester, forever. And I do hereby covenant with said City of Manchester, that in making this conveyance, I have in all things complied with the law, and that I have a good right, so far as the right may depend upon the regularity of my own proceedings, to sell and convey the same in manner aforesaid.

In witness whereof, I have hereunto set my hand and seal, the nineteenth day of September, in the year of our Lord two thousand and twelve.

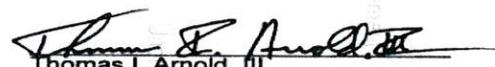
Signed, sealed and delivered in the presence of:


Brenda W. Masewic Adams
Deputy Tax Collector

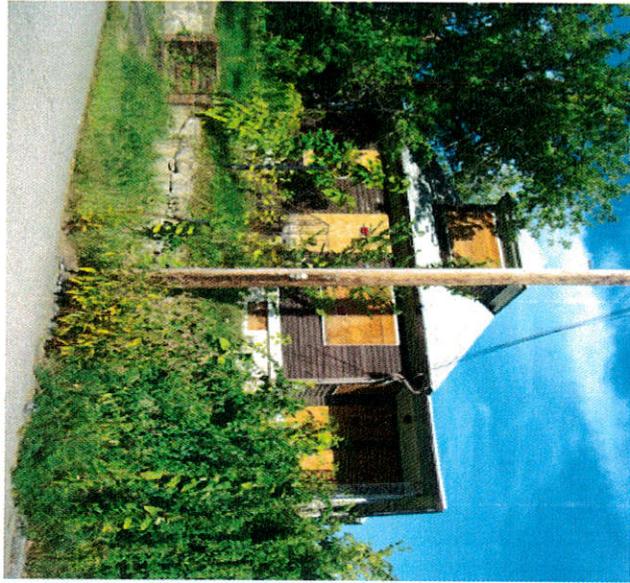

Patricia M. Harte, Tax Collector

STATE OF NEW HAMPSHIRE, HILLSBOROUGH, SS.

On this nineteenth day of September, 2012, personally appearing, Patricia M. Harte, Collector of Taxes above named, and acknowledged the foregoing instrument to be her voluntary act and deed. Before me


Thomas I. Arnold, III
Justice of the Peace
My Commission expires August 19, 2014

Parcel Image



Print
Close

Quick Tools: Select... | Aerial Photos - 2010 | 1" | Set Scale

CURRENT MODE: [View It](#)

Manchester, NH

CityGIS Map Viewer

Search by:
Parcel by Address

Sheet No:	173
Sheet Name:	maplehurst ave
<input type="button" value="Find It"/>	



Legend | Layers | Data

Selected Parcels
Print/Highly Zoled view

Right-click on EXCEL, WORD, IMAGE, or PUBLISHER to download selection file.

3 parcels selected.

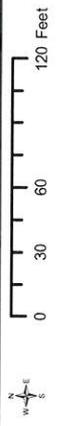
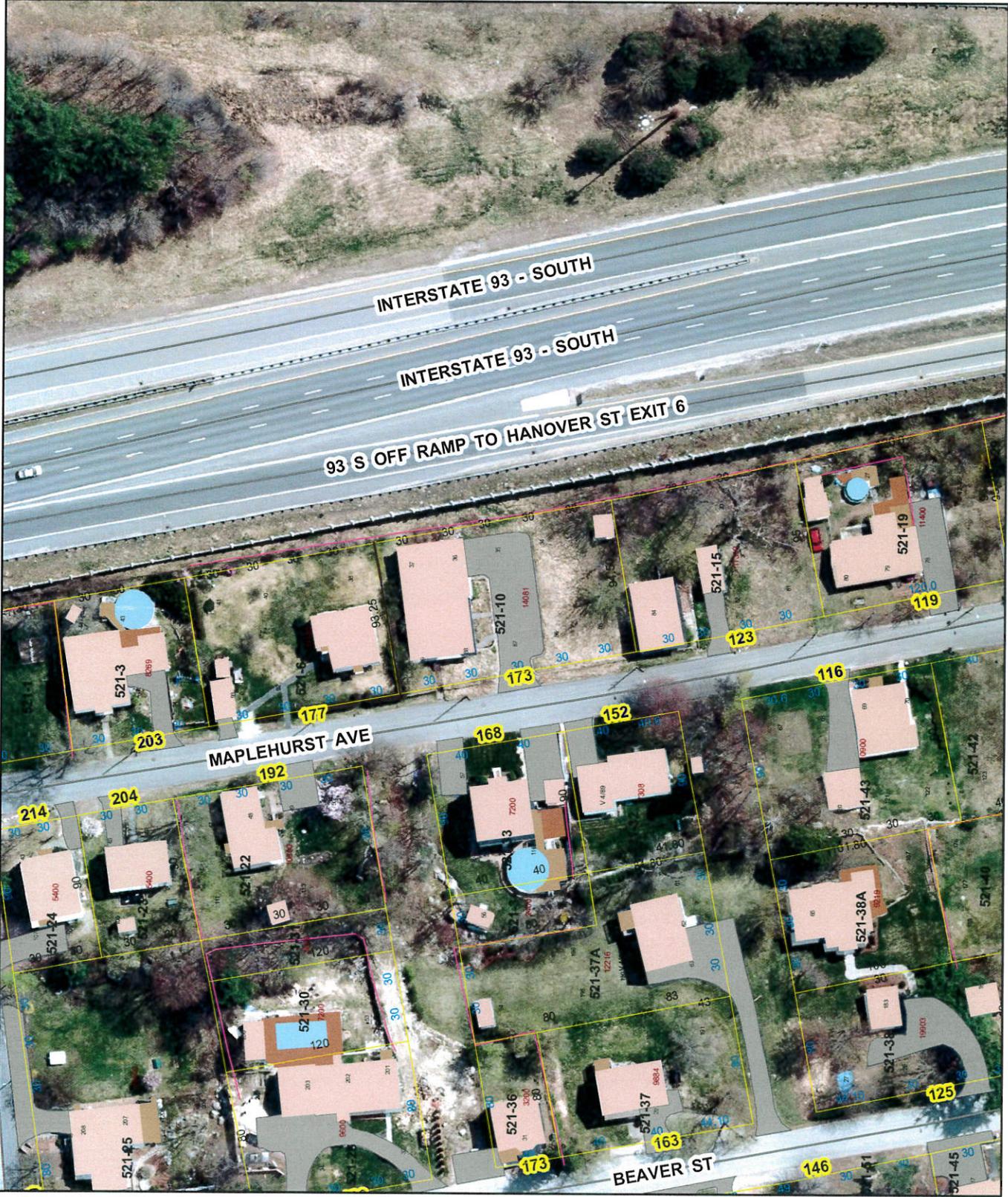
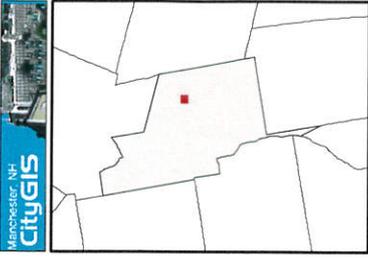
Map-Lot : 521-10
CITY OF MANCHESTER
173 MAPLEHURST AVE
[PROPERTY DETAILS](#)

Map-Lot : 521-15
BROCHU, DENIS E
123 MAPLEHURST AVE
[PROPERTY DETAILS](#)

Map-Lot : 521-6
POTTER, STEPHEN F
177 MAPLEHURST AVE
[PROPERTY DETAILS](#)

3 parcels selected.

ADUTERS



DISCLAIMER

The information appearing on this map is for the convenience of the user and is not intended to be used as a legal document. The City of Manchester, NH (the "City"), is not a surveyor or engineer. All boundaries, easements, areas, measurements, rights-of-way, etc. appearing on this map should only be considered approximations, and as such have no official or legal value. The City makes no warranties, expressed or implied, regarding the accuracy, completeness, or reliability of the information for any particular use. The City assumes no liability whatsoever associated with the use or misuse of this information. The official public records from which this information was compiled are kept in the offices of various City, County, and State government agencies and departments, and are available for inspection and copying during regular business hours. By using this map, you agree to these terms and conditions.

RSA 80:88. Distribution of Proceeds from the Sale of Tax-Deeded Property.

- Municipality's recovery of proceeds acquired by tax deed shall be limited to back taxes, interest, costs and penalty (RSA 80:90 definition next)
- If there are excess proceeds:
 - Within 60 days of settlement the municipality shall file a bill of interpleader with the superior court for the county in which the property is located.
 - Names the owner or owners.
 - All persons having a recorded interest in the property.
 - Paying to the court all amounts over and above those entitled to be retained.
 - Court shall issue such orders of notice as are necessary and shall make such disposition of funds as it finds appropriate.
- No interpleader filed if:
 - At the time of the tax deed execution there are no record lienholders and only one record owner or joint owners.
 - Such former owner/owners are easily identified and located.
 - Excess proceeds shall be paid to such owner/owners.

RSA 80:89. Notice to Former Owner and Opportunity for Repurchase.

- At least 90 days prior to offering for sale:
 - Municipal governing body or its designee shall send notice by certified mail, address service requested, return receipt requested, to the last known post office address of the owner of the property at the time of the tax deed, if known, or to the person to whom the notice of impending tax deed was sent.
 - Within 30 days after the notice, or if no such notice is received, at any time within 3 years after the date of recording the tax deed, any former owner of the property may give notice by certified mail, return receipt requested, of intent to repurchase the property from the municipality.
 - If all such \$ is not actually tendered within 15 days of such notice of intent to repurchase, the municipality may proceed.

RSA 80:89. Cont.

- Former owners' title upon repurchase shall be subject to any liens of record against the property as of the time of the tax deed as well as any leases, easements or other encumbrances as may have been granted or placed on the property by the municipality.
- Notice to repurchase may also be filed by the holder of any recorded mortgage interest in the property.
- Shall not be subject to the real estate transfer tax.
- The duty of the municipality to notify former owners and to distribute proceeds and the former owners' right of repurchase shall terminate 3 years after the date of recording of the deed.

RSA 80:90. Definitions.

- For the purposes of RSA 80:88 and 80:89, the phrase “back taxes, interest, costs and penalty” shall include all of the following
 - **All taxes** assessed but unpaid as of the date of the tax deed, together with all taxes which would thereafter otherwise have been assessed against such property based on its valuation, but for its ownership by the municipality.
 - **All statutory interest** actually accrued on all back taxes as of the date of the tax deed, together with all statutory interest which would otherwise thereafter have accrued on all taxes listed in subparagraph (a), but for the property’s ownership by the municipality.
 - **All Allowable statutory fees** charged for notice and recording in connection with the tax collection process.

RSA 80:90 cont.

- **All legal costs** incurred by the municipality in connection with the property, including those connected with the municipality’s sale or the former owner’s repurchase.
- **All incidental and consequential costs** as are reasonably incurred or estimated to be incurred by the municipality in connection with its ownership and disposition of the property, including but not limited to insurance, maintenance, repairs or improvements, and marketing expenses.
- **An additional penalty** equal in amount to **10 percent** of the assessed value of the property as of the date of the tax deed, adjusted by the equalization ratio as of the date of the assessment. **Does not apply if the property is/was the former owner's principal residence at time of taking.**
- Former owner shall mean any person in whom title to the property, or partial interest therein, was vested at the time of the tax deed, and shall include any heir, successor, or assign of any former owner, provided, however, that any person to whom a former owner has attempted to convey or assign any interest, lien or expectancy in the property subsequent to the date of the tax deed shall not be deemed a former owner.

RSA 80:91 Liability & Obligations Limited.

- With respect to actions of a municipality under RSA 80:88 and 80:89, if the municipality has complied with the provisions of this chapter it shall not have any liability whatsoever to any former owner or lienholder in connection with its management of the property or for the amount of consideration received upon disposition of the property.
- After the execution of a tax deed, the municipality may treat property in all respects as the fee owner thereof, including leasing or encumbering all or any portion of the property, without any accountability to former owners, except that the proceeds of any sale must be accounted for as provided in RSA 80:88.
- Nothing in this chapter shall be construed to preclude a municipality from granting more favorable terms to a former owner pursuant to RSA 80:80, VI.