## IMPORTANT NOTICE TO ASSESSED PROPERTY OWNERS CURRENTLY IN BANKRUPTCY

PLEASE NOTE: If you are currently in bankruptcy and subject to the protections of the Automatic Stay provisions of Section 362(a) of the Bankruptcy Code, then the language on this notice is hereby modified as follows:

- (a) By sending this notice, the City is not attempting to collect any delinquent tax debt from property owner(s) in bankruptcy and the notice should not be interpreted as requiring payment. The notice is a requirement of New Hampshire law in order for the City to perfect its statutory lien.
- (b) The Tax Collector or City may not increase the rate of interest where the Court has set such rate without seeking appropriate Bankruptcy Court approval.
- (c) The provisions of the Federal Bankruptcy Law may affect the rights of the municipality under state law as long as the assessed property owner is in bankruptcy. A Tax Collector's Deed cannot and will not be issued without appropriate Bankruptcy Court approval.

Please seek legal counsel if you have any questions concerning this bankruptcy section of the Notice of Delinquencies and Unredeemed Tax Liens. The tax collector's office cannot provide legal advice.

Name of Municipal Tax Collector