



Calendar Year

2025 Annual Conference

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
		1	2	3	4/5
6 Send Deed File to Mortgagee Researcher	7	8	9 MS-61 Due to Department of Revenue by March 1 st if Follow Calendar Year	10 Mail Notice of Arrearage RSA: 76 11-b	11/12
13	14	15	16	17	18/19
20	21	22	23	24	25/26
27	28	29	30	31	

76:11-b Notice of Arrearage. – The tax collector shall provide to the owner as of April 1 or current owner, if known, a summary of all uncollected and unredeemed taxes on the property. This summary may be included on or with the tax bill, or may be sent by separate mailing within 90 days of the due date of the final tax bill.

February

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
					1/2
3	4	5	6	7	8/9
10	11	12	13	14	15/16
17	18	19	20	21	22/23
24	25	26	27	28 Last day to send notice of arrearage if December 1, 2024 was your property tax due date (90 days)	



March

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
					1/2
3	4	5	6 Memorandum to Deputy Advising Lien Execution Deadline	7 Mail Lien Notices to Property Owners RSA 80:60	8/9
10	11	12	13	14	15/16
17 Last Day to Mail Deed Notices to Property Owner & Mortgagees (2022 lien levy) RSA 80:77 & 80:77-a	18 Meet With Governing Body To Discuss Deeding & Deed Waivers	19	20	21	22/23
24	25	26	27	28 Last Day to Accept Personal Checks for Pending Lien Payments	29/30
31 Last Day of 2024 Tax Year					

80:60 Notice of Lien. – The collector shall give notice of the impending lien at least 30 days prior to the execution of said lien.

Notice shall be sent by certified or registered mail return receipt requested, to the last known post office address of the current owner, if known, or of the person against whom the tax was assessed. The notice shall state the name of the current owner, if known, or the person against whom the tax was assessed, the description of the property as committed to the tax collector, the date and time on which the last payment shall be accepted, and the amount of the tax, interest, and costs to the date of executing the tax lien. The returned receipt or the returned unclaimed notice shall be prima facie evidence that the collector has complied with the notice requirements of this section.

80:77 Notice to Current Owner. – At least 30 days prior to executing the deed under RSA 80:76, the tax collector shall notify the current owner of the property or his representative or executor, by certified mail, return receipt requested, of the pending deeding. The tax collector shall receive \$10 for his services plus incidental expenses of printed notice. All of the said costs shall be paid at the time of redemption.

80:77-a Notice to Mortgagees. – At least 30 days prior to executing the deed under RSA 80:76, the tax collector shall notify each person holding a mortgage upon such property, by certified mail, return receipt requested, of the impending deeding. For purposes of this section, any mortgagee entitled to notice under RSA 80:65 and any mortgagee whose mortgage was recorded in the office of the register of deeds at least 30 days prior to the mailing of the notice shall be entitled to notice. The notice required by this section shall, at a minimum, contain the name of the delinquent taxpayer, a description of the property subject to the tax lien, the amount of the tax lien and the amount of tax collector's fee and expenses necessary for redemption, the issue date of the tax lien deed, the expiration date of the right of redemption, and a warning that the legal interest of the taxpayer and each mortgagee will be extinguished by the tax lien deed if the legal interest in property is not redeemed. The municipality shall receive the reasonable costs of searching the title for recorded mortgages, and the tax collector shall receive \$10 for services plus mailing and reasonable expenses of providing the printed notice required in this section. All costs shall be paid at the time of redemption.



April

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
	1 First Day of 2025 Tax Year	2	3	4 Last Day to Accept Personal Checks for Pending Deed Payments	5/6
7	8	9	10	11 Execute Tax Lien RSA 80:61	12/13
14 Send Lien File to Mortgagee Researcher	15 File Executed Tax Lien at the County Registry of Deeds RSA 80:6	16	17	18 Execute Tax Deed RSA 80:76	19/20
21	22 Notify Governing Body if Any Deeded Properties are Due a Refund	23	24	25	26/27
28	29	30			

80:61 Affidavit of Execution of Real Estate Tax Lien.

– An affidavit of the execution of the tax lien to the municipality, county or state shall be delivered to the municipality by the tax collector on the day following the last date for payment of taxes as stated in the notice given in RSA 80:60. The collector shall execute to the municipality, county or state only a 100 percent common and undivided interest in the property and no portion thereof shall be executed in severalty by metes and bounds; provided, however, that where distinct interests in the property have been separately assessed pursuant to RSA 75:2, the tax lien executed to the municipality, county, or state shall be for 100 percent of the separate distinct interest upon which the taxes have not been fully paid.

80:64 Report of Tax Lien. – Each tax collector, within 30 days after executing the tax lien to the municipality, county, or state, shall deliver or forward to the register of deeds for the county in which the real estate is situated a statement of the following facts relating to each parcel of real estate subject to lien, certified by the tax collector under oath to be true; the name of the current owner, if known, or the person against whom the tax was assessed and a description of the property as it appeared on the tax list committed to the tax collector; the total amount of each tax lien, including taxes, interest, fees and costs incident to the tax lien process and making reports thereof to the register of deeds; the date and place of the execution of the tax lien, all of which shall be recorded and indexed by the register of deeds in an acceptable recording method.

80:76 Tax Deed. —

I. The collector, after 2 years from the execution of the real estate tax lien, shall execute to the lienholder a deed of the land subject to the real estate tax lien and not redeemed.... II.

Notwithstanding the provisions of paragraph I, the collector shall not execute a deed of the real estate to a municipality when the governing body of the municipality has notified the collector that it shall not accept the deed because acceptance would subject the municipality to potential liability as an owner of property under the Comprehensive Environmental Response, Compensation and Liability Act of 1980, 42 U.S.C. section 9601 et seq., the Resource Conservation and Recovery Act, 42 U.S.C. section 6901 et seq., RSA 147-A and 147-B, and any other federal or state environmental statute which imposes strict liability on owners for environmental impairment of the real estate involved.

II-a. In addition to the circumstances described in paragraph II, the governing body of the municipality may refuse to accept a tax deed on behalf of the municipality, and may so notify the collector, whenever in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks, including obligations under real estate covenants or obligations to tenants, or for any other reason would be contrary to the public interest. Such a decision shall not be made solely for the private benefit of a taxpayer.

III. When a governing body has, under paragraph II or II-a, served notice upon the collector it shall not accept the deed, the tax lien shall remain in effect indefinitely, retaining its priority over other liens. The taxpayer's right of redemption as provided by RSA 80:69 shall likewise be extended indefinitely, with interest continuing to accrue as provided in that section. The tax lien may be enforced by the municipality by suit as provided under RSA 80:50, and through any remedy provided by law for the enforcement of other types of liens and attachments. If at any time, in the judgment of the municipal governing body, the reasons for refusing the tax deed no longer apply, and the tax lien has not been satisfied, the governing body may instruct the collector to issue the tax deed, and the collector shall do so after giving the notices required by RSA 80:77 and 80:77-a.

80:71 Partial Payments in Redemption. – Any person with a legal interest in real estate upon which a real estate tax lien has been executed may make partial payments in redemption to the collector of taxes who shall receive the same and give a receipt therefor. The collector shall pay over such sums to the town treasurer. If complete redemption is not made before a deed of the real estate is given to the lienholder, the collector of taxes shall within 10 days direct the selectmen to issue an order upon the town treasurer to refund to the person making such partial payments or his heirs or assigns the sum so paid. The selectmen shall promptly issue such order. If the order is not issued within 30 days of the time the collector directs that the order be issued, the sum to be refunded shall draw interest at the rate of 6 percent per annum from the date the sum was directed to be paid to the date of actual payment.

May

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
			1 Send Lien Redemptions to County Registry of Deeds	2	3/4
5	6	7	8	9	10/11
12	13	14 Last Day to File Executed Tax Lien at the County Registry of Deeds	15 Receive Property Tax Warrant From Governing Body	16 Send Lien Redemptions to County Registry of Deeds	17/18
19	20	21	22	23	24/25
26	27	28	29	30 Mail First Issue 2025 Property Tax Invoices	31

80:70 Notice of Redemption. – When full redemption is made, the tax collector shall within 30 days after redemption notify the register of deeds of the act, giving the name of the person redeeming, the date when redemption was made, the date of the execution of the tax lien and a brief description of the real estate in question, together with the name of the person or persons against whom the tax was levied.

****Recommended best practice – send 1st & 15th of each month****

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities. –

...II. For the purposes of this section, the lists of assessed property shall be committed by the selectmen with a warrant under their hands and seal directed to the collector of such town no later than May 15.

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
					/1
2 Send Lien Redemptions to County Registry of Deeds	3	4	5	6	7/8
9	10 Last Day to Send Lien Mortgagee Notices RSA 80:65	11	12	13	14/15
16 Send Lien Redemptions to County Registry of Deeds	17	18	19	20	21/22
23	24	25	26	27	28/29
30					

80:65 Notice by Lienholder to Mortgagee. – The municipality, county or state as lienholder, within 60 days from the date of execution of the lien, shall identify and notify all persons holding mortgages upon such property as recorded in the office of the register of deeds. In the event that a person holds a mortgage on more than one piece of property, a listing of the property may be forwarded by the lienholder. If the selectmen determine that one or more outstanding mortgages exist, they may direct the collector of taxes to identify and to give such notice to any mortgagee, and the collector shall thereupon be entitled to receive the same fees as provided in RSA 80:67 for notifying any mortgagee of a payment after the execution of the tax lien. Such notice shall give the date of the execution of the lien, the name of the delinquent taxpayer, the total amount of the lien and the amount of costs for identifying and notifying mortgagees. As provided in RSA 80:75, the tax collector shall send a similar notice to any mortgagee within 30 days of the time of payment of any subsequent tax thereon by the purchaser. Any tax lien process of such encumbered real estate shall be void as against any mortgagee, and no tax collector's deed based on said lien shall be valid unless the mortgagees shall have been notified in the manner provided in RSA 80:66, but the tax and any subsequent tax payments made upon the property shall be collectible and payment may be enforced by suit under the provisions of RSA 80:50.

July

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
	1 2025 First Issue Property Taxes Due	2 Send Lien Redemptions to County Registry of Deeds	3	4	5/6
7	8	9	10	11	12/13
14	15 Send Lien Redemptions to County Registry of Deeds	16	17	18	19/20
21	22	23	24	25	26/27
28	29	30	31		

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities. –

I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times $1/2$ of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times $1/2$ the previous year's tax rate to compute the partial payment.

II. For the purposes of this section, the lists of assessed property shall be committed by the selectmen with a warrant under their hands and seal directed to the collector of such town no later than May 15. The collector shall mail all the bills for this partial payment no later than June 15. Partial payment of taxes assessed under this section shall be due and payable on July 1. The collector shall receive such payments, give a receipt therefor, and credit the amount paid toward the amount of the taxes eventually assessed against the property, in the same manner as prepayments under RSA 80:52-a. A payment of the remainder of the taxes assessed April 1, minus the payment due on July 1 of that year, shall be due and payable December 1.

August

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
				1 Send Lien Redemptions to County Registry of Deeds	2/3
4	5	6	7	8 MS-61 Due to Department of Revenue by Sept. 1st if Follow Fiscal Year	9/10
11	12	13	14	15 Send Lien Redemptions to County Registry of Deeds	16/17
18	19	20	21	22	23/24
25	26	27	28	29	30/31

September

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
1 Send Lien Redemptions to County Registry of Deeds	2	3	4	5	6/7
8	9	10	11	12	13/14
15 Send Lien Redemptions to County Registry of Deeds	16	17	18	19	20/21
22	23	24	25	26	27/28
29	30				

October

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
		1 Send Lien Redemptions to County Registry of Deeds	2	3	4/5
6	7	8	9	10	11/12
13	14	15 Send Lien Redemptions to County Registry of Deeds	16	17	18/19
20	21	22	23	24	25/26
27	28	29	30	31	

November

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
					1/2
3 Send Lien Redemptions to County Registry of Deeds	4	5	6	7	8/9
10	11	12	13	14	15/16
17 Send Lien Redemptions to County Registry of Deeds	18	19	20	21	22/23
24	25	26	27	28	29/30



December

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
1 *2025 Property Tax Due Date	2 Send Lien Redemptions to County Registry of Deeds	3	4	5	6/7
8	9	10	11	12	13/14
15 Send Lien Redemptions to County Registry of Deeds	16	17	18	19	20/21
22	23	24	25	26	27/28
29	30	31			