

MEMO:

To: _____
(name- Deputy Tax Collector)

From: _____
(name – Tax Collector)

Date: _____
(date Intent to Lien Notices go out)

Re: Critical Legal Deadline—Execution of Tax Lien Affidavit

The purpose of this Memorandum is to advise you that as of this date, this office has sent out Notices in accordance with RSA 80:60 of the intention to place tax liens for failure to pay real estate taxes for the Tax Year beginning April 1, 20_____, and ending March 31, 20_____.

The notices which have gone out have indicated that final payment to avoid a tax lien is due at _____ am/pm on _____.
(time) (date)

Under RSA 80:61, the Affidavit of Execution of the tax lien must be delivered to the municipality on the day following the last day for payment of taxes as specified in the Notice of Intent to Lien. That means the Affidavit must be executed and delivered on _____.
(date)

If for any reason, I cannot/do not execute the Affidavit of Tax Lien (death, disability, illness, family emergency, or any cause whatsoever), I expect you will discharge your statutory duty as Deputy Tax Collector (RSA 41:38 (II)) and execute and deliver the required Affidavit.

You also should complete the Report of Lien to the Registry of Deeds as required under RSA 80:64.

This Memorandum is given to communicate these critical deadlines and ensure that they are complied with as part of the Tax Collection process.

(signature – Tax Collector) (date)

Receipt acknowledged.

(signature – Deputy) (date)

cc: Municipal Administration (Town Manager; Town Admin; BOS; Council; Mayor)

Signed Original to be retained by Tax Collector; Copies as noted.