

Chapter XI - MUNICIPAL TAX LIENS

SECTION I STATUTORY AUTHORITY

- A. The provisions of RSA 80 and as amended by the State Legislature are hereby adopted.

SECTION II PROCEDURE AND ADMINISTRATIVE WAIVER

- A. Only the Town of Londonderry shall be allowed to acquire tax liens for the enforcement of real estate taxes assessed within the Town.
- B. No private party shall be allowed to purchase municipal tax liens at the annual tax sale for the enforcement of municipal real estate taxes.
- C. Redemption of tax liens shall be at the behest of the majority of the Council and shall be to the owner of the property of record before tax lien. Payment for redemption shall include, by State Law, the property taxes owed and all applicable interest charges, penalties and fees.
- D. Administrative waiver of tax liens, interest charges and fees of less than One Hundred Dollars (\$100) shall be made by the Town Manager with notification to the Town Council of such waiver.

~~End of Chapter~~