

# **Bond Case Briefs**

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## **TAX - NEW HAMPSHIRE**

### **Polonsky v. Town of Bedford**

**Supreme Court of New Hampshire - June 28, 2018 - A.3d - 2018 WL 3203439**

Taxpayer brought action against town, challenging a tax deed issued after he failed to pay real estate taxes. Parties filed cross-motions for summary judgment.

The Superior Court concluded that the tax deed was valid, that the town could recover a penalty, but that taxpayer's inability to recover excess proceeds from the sale of the property would constitute a taking. Taxpayer appealed, and town cross-appealed.

The Supreme Court of New Hampshire held that:

- Town's alleged failure to notify taxpayer at least 90 days before its decision to offer property for sale did not require invalidation of tax deed, and
- Under statute governing a municipality's sale of property acquired via tax deed, a former owner cannot recover excess proceeds from a municipality after the three-year period has elapsed.