

Bond Case Briefs

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Polonsky v. Town of Bedford

Supreme Court of New Hampshire - April 24, 2020 - A.3d - 2020 WL 1974144

Taxpayer brought suit against town, when it refused to pay him excess proceeds generated by its resale of real property that it had acquired by tax deed.

The Superior Court held that New Hampshire tax scheme regarding town's obligation for payment of excess proceeds violated "takings" provision of the New Hampshire Constitution and ordered equitable relief in favor of taxpayer, and town appealed.

The Supreme Court, Donovan, J., held that:

- New Hampshire statute that relieves municipality, three years after entry of tax deed by which it acquires taxpayer's property, of any obligation to pay to taxpayer the excess proceeds generated by its resale of property resulted in unconstitutional taking, and
- Taxpayer was not barred from obtaining equitable relief based on his purported "unclean hands."