

Informative Notice Regarding Tax Bills and Payments for Condominium Land at the Commons

This is for informational purposes only and does not offer legal advice or a legal opinion regarding the land lease.

Background Information

The Dana Patterson 1991 Revocable Trust #1 (“Patterson Trust”) owns the land that underlies the condominium units at the Commons. The individual unit owners own only their unit – the unit owners do not have fee simple ownership of the land that their unit sits on.

Rather, the unit owners each lease a portion of the land from the Patterson Trust. Under the land lease (which can be found in the Hillsborough County Registry of Deeds), the Patterson Trust maintains that unit owners are legally obligated to pay a portion of the property taxes for the condominium land.

As such, under RSA 73:10, the Town bills any individual unit owner that has filled out the necessary “Consent to Tax” form for a portion of the land taxes associated with their unit. The Town has thus separated the condominium land, purely for taxation purposes, into 173 land “parcels” with each “parcel” associated with a unit, identified as “Parcel B”.

If the tax bill for the land associated with the unit is not paid by the unit owner, the unit owner and the Patterson Trust are sent delinquent notices in accordance with state law. If the tax bill is not timely paid, Parcel B then shifts to the Patterson Trust for purposes of liening the entirety of the Patterson Trust land (the condominium land) until the entire land bill is paid in full. This is because Parcel B for each unit owner was created purely for purposes of allowing unit owners to pay their portion of the land taxes pursuant to the lease agreement with the Patterson Trust.

Answers and Information

- The condominium land is owned by the Patterson Trust, not by the unit owners. For this reason, once the lien process begins and any unpaid bill amounts are transferred to the Patterson Trust, the Town is unable to provide information regarding the amount of taxes owed on the land piece by a specific unit owner. If a unit owner or a mortgage company wants to pay off the land tax bill, it must contact the Patterson Trust directly to obtain a payoff amount. Payment must then be made to the Patterson Trust/to the Town.
- Patterson can be contacted at:
**Dana Patterson 1991 Rev Trust #1
c/o Gregory E. Michael, Trustee
P O Box 999
Merrimack, NH 03054**
- Due to the unique nature of this property, when a payment is made on taxes, it is very important that you specifically tell the Town what the payment is for – specifying which bill, with a bill number and parcel ID number. If there is no specification made, the Town will apply the payment to the earliest bill due on the condominium unit (as opposed to the land taxes) – or, if the payment exactly matches an amount on a prior bill, the Town will presume the payment is for that bill and will apply it to such. *Keep in mind that if you are trying to pay the land tax bill (Parcel B) and it has already been transferred to the Patterson Trust account, you must contact the Patterson Trust for payment.*