THE SUPREME COURT OF NEW HAMPSHIRE

Hillsborough-southern judicial district
Case No. 2025-0249
Citation: Manutsom v. Town of Hollis, 2026 N.H. 27

WISARAT MANUTSOM, TRUSTEE OF THE FARLEY ROAD REALTY TRUST

v.

TOWN OF HOLLIS

Submitted: February 10, 2026
Opinion Issued: July 17, 2026

Alfano Law Office, PLLC, of Concord (John F. Hayes on the brief), for the plaintiff.

Cronin, Bisson, & Zalinsky, P.C., of Manchester (Christopher B. Drescher on the brief), for the defendant.

DONOVAN, J.

[¶1] The plaintiff, Wisarat Manutsom, trustee of the Farley Road Realty Trust (Trust), appeals an order of the Superior Court (Temple, J.) awarding summary judgment to the defendant, the Town of Hollis (Town). The plaintiff argues that the Town violated her due process rights by providing insufficient notice of an impending tax deed and two tax liens before it took the Trust's property. We affirm in part, reverse in part, and remand.

[¶2] The following facts are taken from the summary judgment record. This action concerns the Town's taking of a property located in Hollis (Property) due to unpaid property taxes. No evidence suggests that anyone occupied the Property at any time during this case.

[¶3] The Trust has owned the Property since at least 2008, when the plaintiff became the Trust's trustee. That year, the plaintiff notified the Town of her travels abroad, gave the Town her email address, and authorized "Mark A. Copp and/or Raymond H. Copp" to act on the Trust's behalf with regard to the Property's taxes. The plaintiff provided Mark Copp's contact information, including his address in Manchester. The Town's records around this time also listed a California mailing address for correspondence regarding the Property. Later, in a 2017 email, the plaintiff asked the Town to send future notices about the Property to an address in Maine.

[¶4] From 2016 to 2018, the Town mailed six letters regarding the Property's outstanding taxes, all by certified mail, to the various addresses provided by the plaintiff. These letters included a notice, for which Mark Copp signed at his Manchester address, of impending tax deed for the Property's then-unpaid 2013 taxes. Four of the other five letters were returned as undeliverable. Among the undelivered letters was a notice of impending tax lien for the Property's 2016 taxes, which explained that the Town would execute the lien if it did not receive payment by April 2017.

[¶5] During the same period, the Town also emailed the plaintiff four times about the Property's unpaid taxes. Of note, in an email exchange in May 2017, the plaintiff asked the Town's tax collector if she could pay the outstanding taxes for 2013 to 2016. The tax collector provided the total amount and warned, "I have been in ongoing discussions with the Board of Selectmen regarding the significant delinquent balance on this property and would strongly encourage you to make payment as soon as possible to avoid the town pursuing a tax deed." In an email to Raymond Copp later that month, the plaintiff stated: "The amount to pay on Monday will be $69,123.91 [f]or taxes year 2013-2015 . . . I decided to not pay for year 2016 because we need money here." She subsequently paid the overdue taxes for years 2013 to 2015.

[¶6] In March 2019, the Town mailed a notice of impending tax lien regarding the Property's unpaid 2018 taxes to the Manchester and Maine addresses the plaintiff had provided. Three days later, it mailed a notice of impending tax deed for the Property's delinquent 2016 taxes to both addresses. All of this correspondence, sent by certified mail, came back as undeliverable. The next month, in April 2019, the Town's tax collector deeded the Property to the Town. See RSA 80:76, I (2012) (providing for collector's deeding of property "after 2 years from the execution of the real estate tax lien").

[¶7] A week after deeding the property, the tax collector sent notices of the taking by "non-certified" regular mail to the Manchester and Maine addresses. These notices explained that the Town had taken the Property by tax deed, but the plaintiff could repurchase it at any time through April 18, 2022.

[¶8] Nearly three years later, on April 8, 2022 — upon confirming the proper mailing address with the plaintiff via email, and shortly before the plaintiff's repurchasing right expired — the Town mailed additional certified notices of the taking to the Manchester and Maine addresses. Mark Copp signed for the copy of the notice sent to his Manchester address.

[¶9] From April 2022 to March 2023, the Town, the plaintiff, and Mark Copp exchanged additional emails related to the Property's auctioning and sale. In April 2024, the Town entered into an agreement to sell the Property to a third party. In May 2024, the plaintiff, through counsel, offered to pay the total amount owed in outstanding taxes and penalties in exchange for the Property's reconveyance. The Town rejected her offer.

[¶10] The plaintiff subsequently sued the Town. As relevant to this appeal, she alleged that the Town provided insufficient notice of the 2016 and 2018 tax liens and the 2016 tax deed in violation of the Due Process Clause of the Fourteenth Amendment to the United States Constitution. After both parties moved for summary judgment, the trial court granted the Town summary judgment. The plaintiff moved for reconsideration, which the trial court denied. This appeal followed.

[¶11] On appeal, the plaintiff challenges the trial court's determination that the Town's attempts to notify her of the Property's impending taking by tax deed, as well as of the 2016 and 2018 tax liens, satisfied her Fourteenth Amendment due process rights. Because the plaintiff argues under only the Fourteenth Amendment on appeal, we confine our discussion to the Federal Constitution and do not analyze her rights under the State Constitution.

[¶12] "In reviewing the trial court's rulings on cross-motions for summary judgment, we consider the evidence in the light most favorable to each party in its capacity as the nonmoving party." Polonsky v. Town of Bedford, 171 N.H. 89, 93 (2018). "If our review of that evidence discloses no genuine issue of material fact and if the moving party is entitled to judgment as a matter of law, then we will affirm the grant of summary judgment." Id. "We review the trial court's application of the law to the facts de novo." Id.

[¶13] We first consider the Town's efforts to provide notice of the Property's taking by tax deed for the unpaid 2016 taxes. On appeal, the plaintiff contends that after the Town's mailed notices of the impending tax deed came back as undeliverable, the Town should have taken the additional reasonable step of emailing her the notice, pursuant to Jones v. Flowers, 547 U.S. 220, 225 (2006).

[¶14] In Jones, the United States Supreme Court held that under the Fourteenth Amendment, "when mailed notice of a tax sale is returned unclaimed, the State must take additional reasonable steps to attempt to provide notice to the property owner before selling his property, if it is practicable to do so." Id. (emphasis added). Consequently, even where an initial notice is "reasonably calculated to reach the intended recipient when sent," id. at 226, the government must take supplemental measures if it "becomes aware prior to the taking that its attempt at notice has failed," id. at 227. The Court proffered examples of reasonable steps: mailing uncertified letters, addressing the correspondence to "occupant," or posting notice on the property's door. Id. at 234-35. Conversely, the government need not conduct "[a]n open-ended search for a new address" or reference phonebooks or government records. Id. at 235-36.

[¶15] Upon the return of the undelivered certified notices of the Property's impending tax deed, the Town issued no further notice before the collector executed the deed in April 2019. The Town asserts that it complied with Jones, noting that the plaintiff learned about the tax deed before her three-year repurchasing right expired. The Town sent notices to the Manchester and Maine addresses by regular mail a week after the deed's execution, and in April 2022 — during the final weeks before the plaintiff's repurchase deadline — it emailed her and mailed certified notices regarding the Property.

[¶16] Nonetheless, Jones concerned the government's "constitutional obligation of notice before taking private property." Id. at 232 (emphasis added); see also id. at 223, 230, 231, 238 (also referring to government's burden to provide notice prior to "taking"). As the Court stressed: "[B]efore forcing a citizen to satisfy his debt by forfeiting his property, due process requires the government to provide adequate notice of the impending taking." Id. at 234 (emphasis added). Importantly, here, the deed's execution divested the Trust of ownership of the Property. Indeed, the Town's post-deed April 2019 letter notified the plaintiff that "[t]his deed conveys 100% ownership to the Town," and that "[a]t this time, you are no longer allowed access to the property without prior approval from the Town."

[¶17] In Jones, the pertinent Arkansas statute "preclude[d] the State from taking the property for two years while the property owner may exercise his right to redeem." Id. at 231 (emphasis omitted). The State's undelivered notice in Jones thus attempted to advise the owner that unless he redeemed his property by paying his delinquent taxes, the State would sell — and thereby "take" — it in two years. Id. at 223. After the post office returned the unopened, unclaimed letter, the State did nothing until it announced the public sale in the newspaper nearly two years later — an effort the Court found "not constitutionally adequate" given that more tailored methods of notice, like follow-up regular mail, were feasible. Id. at 237. The Jones Court therefore had no occasion to decide whether notice issued after an initial government action to seize tax-delinquent property, but before the taxpayer's redemption or repurchase right expires, satisfies due process. See id. However, subsequent cases that have considered this question counsel that such notice does not suffice as an additional step under Jones.

[¶18] For instance, the Vermont Supreme Court considered a town's follow-up letter mailed one day after a tax sale — a different type of foreclosure proceeding than that here — and well within the taxpayer's redemption period. Hogaboom v. Jenkins, 93 A.3d 131, 137-38 (Vt. 2014). Citing the additional fees that attached upon the tax sale, the court rejected this follow-up notice as a sufficient supplemental step following the town's undelivered pre-sale notice. Id. at 138. Elsewhere, a Missouri appellate court likewise determined that a follow-up notice sent during the taxpayer's redemption period would not satisfy Jones. See Investment Corp. of Virginias v. Acquaviva, 302 S.W.3d 195, 199-201 (Mo. Ct. App. 2009) (remanding for development of record regarding whether reasonable additional methods of pre-sale notice were available to tax collector).[1]

[¶19] On the other hand, in upholding the adequacy of follow-up notice sent after a tax sale, an Arkansas appellate court reasoned that, in the words of a trial witness, "nobody's position change[d]" immediately following the sale and during the taxpayer's redemption period. Morris v. LandNPulaski, LLC, 309 S.W.3d 212, 217 (Ark. Ct. App. 2009). The court emphasized that as title did not transfer to the purchaser on the sale date, the commissioner's post-sale letter appropriately notified the taxpayer of the sale "before he was deprived of his property." Id. at 218. Conversely, here, the Trust's property deprivation occurred when the collector executed the deed. See Jones, 547 U.S. at 234. Further — and as the plaintiff observes — repurchasing the Property after the deed's execution would require her to pay a penalty equaling ten percent of the Property's value, in addition to the back taxes, interest, and Town's costs. See RSA 80:89, II (Supp. 2025); RSA 80:90, I (Supp. 2025). We accordingly conclude that the Town was required to provide sufficient notice to the plaintiff prior to the deed's execution; its post-deed correspondences with the plaintiff did not constitute an "additional reasonable step[]." Jones, 547 U.S. at 225.

[1] In addition, in a case predating Jones, we rejected a due process challenge to New Hampshire's tax sale process on the reasoning that the applicable statutes mandated notice before both the tax sale and the property's subsequent deeding to the tax purchaser following the taxpayer's redemption period. White v. Lee, 124 N.H. 69, 77 (1983); see RSA 80:20-:38 (2012) (setting forth tax sale procedure). We have also previously assumed, without deciding, "that a taking of property occurs when the tax collector executes a tax deed to the municipality" under RSA 80:76 (2012), as in this case. Polonsky v. Town of Bedford, 173 N.H. 226, 234 (2020).

[¶20] The Town next argues that the plaintiff knew, or should have known, that the Property's deeding was imminent. It observes that after the tax collector warned her by email "to make payment as soon as possible to avoid the town pursuing a tax deed," the plaintiff affirmatively chose not to pay the 2016 taxes. We note that, as the Jones Court explained, "the common knowledge that property may become subject to government taking when taxes are not paid does not excuse the government from complying with its constitutional obligation of notice before taking private property." Id. at 232. The Town's email exchange with the plaintiff did not discuss the potential deeding in concrete terms, and it occurred nearly two years before the Town eventually deeded the Property.[2] We therefore reverse the trial court's summary judgment ruling regarding the Town's notice of the tax deed and remand for the trial court to determine an appropriate remedy in light of this opinion.

[¶21] As for whether the Town's notice of the Property's 2016 and 2018 tax liens sufficed under the Fourteenth Amendment, "because this issue may arise on remand and because both parties discuss it in their briefs, we address it." George v. Al Hoyt & Sons, Inc., 162 N.H. 123, 138 (2011). The plaintiff argues that the Fourteenth Amendment required the use of email in addition to the Town's mailed notices.

[¶22] Notice of a tax lien suffices if it is "reasonably calculated, under all the circumstances, to apprise" a party of the impending lien. Mullane v. Central Hanover Tr. Co., 339 U.S. 306, 314 (1950); see Dusenbery v. United States, 534 U.S. 161, 168 (2002). Because a tax lien infringes less severely on an individual's property rights than a tax deed, the level of notice required by due process is reduced. See Jones, 547 U.S. at 229 (noting that assessing the adequacy of notice entails weighing the private and governmental interests at stake); First NH Bank v. Town of Windham, 138 N.H. 319, 327 (1994) ("comparing the relative effects on interested parties" of a tax lien and tax deed); RSA 80:69 (Supp. 2025) (discussing taxpayer's ability to redeem interest in land subject to a tax lien).

[¶23] The Town mailed an undelivered certified notice of the impending 2016 tax lien in March 2017 to the California address in its files. Notably, delivery of all the Town's prior notices sent to the California address had failed. Although the Town had twice sought to procure a more reliable mailing address

[2] The Town also argues that RSA 80:77 requires mailed, not emailed, notice, and that "email was no guarantee that the Town would receive any response" from the plaintiff. Contrary to the Town's contention, the plain text of RSA 80:77 does not bar the use of email in addition to the required "certified mail, return receipt requested" notice of the impending deed. RSA 80:77. Moreover, "it is not our responsibility to prescribe the form of service" to be used. Jones, 547 U.S. at 234 (brackets omitted). Our conclusion that notice of the Property's taking was constitutionally infirm turns on the Town's failure to take any "additional reasonable steps" before deeding the Property, not on its refusal to use email specifically. Id. at 225.

from the plaintiff, to no avail, these previous efforts did not mitigate the Town's duty to provide proper notice following the failed deliveries. Rather, the inquiry before us is whether the Town's mailing the impending 2016 tax lien notice to only the California address was "reasonably calculated, under all the circumstances, to apprise" the plaintiff of the impending lien. Mullane, 339 U.S. at 314. Particularly given that the Town had alternative methods of contacting the plaintiff — namely, Mark Copp's Manchester address and the plaintiff's email address — we conclude that the Town's notice of the 2016 tax lien did not satisfy the Fourteenth Amendment.

[¶24] As for the 2018 tax lien, the Town mailed undelivered certified notices of this impending lien in March 2019 to both the Manchester and Maine addresses. The Town's only previous notice to the Maine address — sent in 2018, following the plaintiff's 2017 request to use that address — was returned undelivered. However, Mark Copp had signed for two of the Town's three prior notices to the Manchester address. The plaintiff's contention that due process compelled the Town to use email is therefore unavailing. To the contrary, as the trial court reasoned, the Town "seems to have been justified in sending the notice of the 2018 Tax Lien to the Manchester Address, where notices had been received in the past, and to the [Maine] Address, to which the plaintiff had asked that notices be sent." On the record before us, we conclude that the Town's use of both the Manchester and Maine addresses was "reasonably calculated" to notify the plaintiff of the 2018 tax lien. Mullane, 339 U.S. at 314; see also Jones, 547 U.S. at 231 ("[T]he failure of notice in a specific case does not establish the inadequacy of the attempted notice.").

[¶25] We therefore reverse the trial court's summary judgment rulings regarding the Town's notice of the tax deed relating to the unpaid 2016 taxes and its notice of the 2016 tax lien. However, we affirm the trial court's decision regarding the Town's notice of the 2018 tax lien. We remand for further proceedings consistent with this opinion.

Affirmed in part; reversed in part; and remanded.

MACDONALD, C.J., and COUNTWAY, J., concurred.