

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 1607

7 H.P. 1099

House of Representatives, May 24, 1985

8 Referred to the Committee on Taxation. Sent up for concurrence and
9 ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Higgins of Portland.

11 Cosponsored by Senator Twitchell of Oxford, Representative Swazey of
Bucksport and Representative Mayo of Thomaston.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-FIVE
16

17 **Resolve, Authorizing the State Tax Assessor**
18 **to Convey the Interest of the State**
19 **in Certain Real Estate in Both the**
20 **Unorganized Territory and the**
21 **Municipalities of the State.**
22

23 **Sec. 1. State Tax Assessor authorized to convey**
24 **real estate. Resolved:** That the State Tax Assessor
25 is authorized to convey by sale the interest of the
26 State in real estate in the unorganized territory as
27 noted in this section. The sale, except as otherwise
28 directed in this section, shall be made to the high-
29 est bidder, provided that:

30 1. Notice of the sale is published 3 times prior
31 to the sale, once each week for 3 consecutive weeks
32 in some newspaper in the county where the real estate
33 lies; except, in those cases in which the sale is to
34 be made to a specific individual or individuals as
35 authorized in this section, in which case, no notice
36 shall be published; and

1 2. No parcel may be sold for less than the
2 amount as authorized in this section. In the event
3 of identical high bids, that bid postmarked earliest
4 shall be considered the highest bid.

5 In the event bids in the minimum amount as recom-
6 mended in this section are not received after the no-
7 tice, the State Tax Assessor may thereafter sell the
8 property for not less than the minimum amount, with-
9 out again asking for bids, provided that the property
10 is sold on or before March 1, 1986.

11 The State Tax Assessor shall, upon receipt of
12 payment as specified in this section, record the deed
13 in the appropriate registry at no additional charge
14 to the purchaser, before sending the deed to the pur-
15 chaser.

16 Abbreviations, plan and lot references are iden-
17 tified in the 1984 state valuation.

18 T.8, S.D., Hancock County

19 Map HA004, plan 03, lot 38 (098040067)

20 Floyd Brockway.....1.18 Acres w/ bldg.

21 TAX LIABILITY

22	1982.....	\$ 62.80
23	1983.....	46.53
24	1984.....	42.78
25	1985 (Estimated).....	<u>42.78</u>
26	Estimated Total Taxes.....	\$194.89
27	Interest.....	18.98
28	Costs- Lien.....	20.00
29	Deed.....	<u>6.00</u>
30	Total.....	\$239.87

31 Recommendation: Sell to Floyd Brockway for
32 \$239.87. If he does not pay this amount within 60
33 days of the effective date of this resolve, sell to
34 the highest bidder for not less than \$240.

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Freeman Township, Franklin County

Map FR025, plan 01, lot 70.1 (078080090)

Marie Draper.....0.23 Acres

TAX LIABILITY

1982.....	\$ 6.37
1983.....	5.63
1984.....	6.50
1985 (Estimated).....	<u>6.50</u>
Estimated Total Taxes.....	\$ 25.00
Interest.....	2.00
Costs-Lien.....	20.00
Deed.....	<u>6.00</u>
Total.....	\$ 53.00

Recommendation: Sell to Mr. Draper, surviving spouse of Marie Draper now deceased, for \$53. If he does not pay this amount within 60 days of the effective date of this resolve, sell to the highest bidder for not less than \$60.

Orneville, Piscataquis County

Map PI082, plan 02, lot 40.3 (218210186)

William James Duncan.....1.06 Acres w/bldg.

TAX LIABILITY

1982.....	\$ 32.37
1983.....	27.82
1984.....	14.82
1985 (Estimated).....	<u>14.82</u>
Estimated Total Taxes.....	\$ 89.83
Interest.....	10.11
Costs-Lien.....	20.00
Deed.....	<u>6.00</u>
Total.....	\$125.94

1 Recommendation: Sell to William James Duncan for
2 \$125.94. If he does not pay this amount within 60
3 days of the effective date of this resolve, sell to
4 the highest bidder for not less than \$130.

5 Connor, Aroostook County

6 Map AR105, plan 02, lot 74 (038020128)

7 Claude V. Lancaster.....4.80 Acres

8 TAX LIABILITY

9 1982.....\$ 20.60
10 1983..... 17.10
11 1984..... 19.93
12 1985 (Estimated)..... 19.93

13 Estimated Total Taxes.....\$ 77.56
14 Interest..... 6.38
15 Costs-Lien..... 20.00
16 Deed..... 6.00

17 Total.....\$109.94

18 Recommendation: Sell to Phyllis Lancaster, owner
19 of record at the time of the mortgage was foreclosed,
20 for \$109.94. If she does not pay this amount within
21 60 days of the effective date of this resolve, sell
22 to the highest bidder for not less than \$110.

23 T.1, R.8, W.E.L.S., Penobscot County

24 Map PEO21, plan 02, lot 31 (198160044)

25 Vaughn Mackin

26 Great Northern Paper Lease #1280.....Building

27 TAX LIABILITY

28 1982.....\$ 8.26
29 1983..... 17.64
30 1984..... 14.37

1 1985 (Estimated)..... 14.37
 2 Estimated Total Taxes.....\$ 54.64
 3 Interest..... 3.50
 4 Costs-Lien..... 20.00
 5 Deed..... 6.00
 6 Total.....\$ 84.14

7 Recommendation: Sell to Carroll Mackin, owner of
 8 record at the time the mortgage was foreclosed and
 9 lessee of the land, for \$84.14. If he does not pay
 10 this amount within 60 days of the effective date of
 11 this resolve, sell to the highest bidder for not less
 12 than \$90.

13 Argyle, Penobscot County

14 Map PE035, plan 05, lot 10.4 (198010149)

15 Mary Anne McLaughlin.....1.18 Acres w/bldg.

16 TAX LIABILITY

17 1982.....\$ 55.26
 18 1983.....PAID
 19 1984..... 41.74
 20 1985 (Estimated)..... 41.74
 21 Estimated Total Taxes.....\$138.74
 22 Interest..... 13.12
 23 Costs-Lien..... 10.00
 24 Deed..... 6.00

25 Total.....\$167.86

26 Recommendation: Sell to Mary Anne McLaughlin for
 27 \$167.86. If she does not pay this amount within 60
 28 days of the effective date of this resolve, sell to
 29 the highest bidder for not less than \$170.

30 T.17, R.4, W.E.L.S., Aroostook County

1 Map AR021, plan 06, lot 158 (038980391)

2 Andre Picard.....0.30 Acres w/bldg.

3 TAX LIABILITY

4 1982.....\$ 38.53
5 1983..... 73.29
6 1984..... 71.19
7 1985 (Estimated)..... 71.19

8 Estimated Total Taxes.....\$254.20
9 Interest..... 13.63
10 Costs-Lien..... 20.00
11 Deed..... 6.00

12 Total.....\$293.83

13 Recommendation: Sell to Andre Picard for
14 \$293.83. If he does not pay this amount within 60
15 days of the effective date of this resolve, sell to
16 the highest bidder for not less than \$300.

17 T.1, R.5, W.E.L.S., Aroostook County

18 Map AR023, plan 01, lot 2 (038160019)

19 George Qualey - Webber Lease, Lot #4.....Building

20 TAX LIABILITY

21 1982.....\$ 69.30
22 1983..... 57.52
23 1984..... 55.87
24 1985 (Estimated)..... 55.87

25 Estimated Total Taxes.....\$238.56
26 Interest..... 21.48
27 Costs-Lien..... 20.00
28 Deed..... 6.00

29 Total.....\$286.04

30 Recommendation: Sell to George Qualey for
31 \$286.04. If he does not pay this amount within 60

1 days of the effective date of this resolve, sell to
2 the highest bidder for not less than \$290.

3 Trescott Township, Washington County

4 Map WA032, plan 02, lot 6 (298110362)

5 Rose Small, et all.4.00 Acres

6 TAX LIABILITY

7	1982.....	\$ 24.05
8	1983.....	27.03
9	1984.....	17.20
10	1985 (Estimated).....	<u>17.20</u>
11	Estimated Total Taxes.....	\$ 85.48
12	Interest.....	8.07
13	Costs-Lien.....	20.00
14	Deed.....	<u>6.00</u>
15	Total.....	\$119.55

16 Recommendation: Sell to David Denbow, grandson
17 of Rose Small now deceased, for \$119.55. If he does
18 not pay this amount within 60 days of the effective
19 date of this resolve, sell to the highest bidder for
20 not less than \$120.

21 Mason, Oxford County

22 Map OX017, plan 01, lot 3 (178110081)

23 Albert S. Smith.....18.00 Acres

24 TAX LIABILITY

25	1981.....	\$345.00
26	1982.....	23.38
27	1983.....	29.22
28	1984.....	30.12
29	1985 (Estimated).....	<u>30.12</u>

1 Estimated Total Taxes.....\$457.84
 2 Interest..... 85.43
 3 Costs-Lien..... 30.00
 4 Deed..... 6.00
 5 Total.....\$579.27

6 Recommendation: Sell to Albert S. Smith for
 7 \$579.27. If he does not pay this amount within 60
 8 days of the effective date of this resolve, sell to
 9 the highest bidder for not less than \$580.

10 Argyle, Penobscot County

11 Map PE035, plan 05, lot 10.6 (198010227)

12 Ola M. White.....0.75 Acres

13 TAX LIABILITY

14 1982.....\$ 10.82
 15 1983..... 8.92
 16 1984..... 7.27
 17 1985 (Estimated)..... 7.27

18 Estimated Total Taxes.....\$ 34.28
 19 Interest..... 3.34
 20 Costs-Lien..... 20.00
 21 Deed..... 6.00
 22 Total.....\$ 63.62

23 Recommendation: Sell to Peggy E. Croke, devisee
 24 of Ola M. White now deceased, for \$63.62. If she
 25 does not pay this amount within 60 days of the effec-
 26 tive date of this resolve, sell to the highest bidder
 27 for not less than \$70; and, be it further

28 Sec. 2. State Tax Assessor authorized to convey
 29 real estate. Resolved: That the State Tax Assessor
 30 is authorized to convey by sale the interest of the
 31 State in real estate as noted in this section. The
 32 sale, except as otherwise directed in this section,
 33 shall be made to the highest bidder, provided that:

1 1. Notice of the sale is published 3 times prior
2 to the sale, once each week for 3 consecutive weeks
3 in some newspaper in the county where the real estate
4 lies, except in those cases in which the sale is to
5 be made to a specific individual or individuals as
6 authorized in this section, in which case, no notice
7 shall be published;

8 2. No parcel may be sold for less than the
9 amount as authorized in this section. In the event
10 of identical high bids, that bid postmarked earliest
11 shall be considered the highest bid; and

12 3. Sale of the property to the party authorized
13 by the Legislature or to the highest bidder shall not
14 be consummated unless the party or the bidder pro-
15 vides the State Tax Assessor with a tax clearance
16 letter from the Municipal Tax Collector, the tax
17 clearance letter confirming that all outstanding mu-
18 nicipal property taxes against the property have been
19 paid along with an amount equivalent to what the lo-
20 cal property taxes would have been but for the
21 State's ownership of the property.

22 In the event bids in the minimum amount as recom-
23 mended in this section are not received after the no-
24 tice, the State Tax Assessor may thereafter sell the
25 property for not less than the minimum amount, with-
26 out again asking for bids, provided that the property
27 is sold on or before March 1, 1986.

28 The State Tax Assessor shall, upon receipt of
29 payment as specified in this section, record the deed
30 in the appropriate registry at no additional charge
31 to the purchaser, before sending the deed to the pur-
32 chaser.

33 Abbreviations, plan and lot references are iden-
34 tified in the 1983 municipal valuation.

35 Berwick, York County
36 Map R51 Lot 10 (31040003583)
37 Charles Andrews Estate.....123 Acres

38 TAX LIABILITY

1 1983 Taxes.....\$ 31.12
 2 Interest..... 3.90
 3 Penalty..... 3.11
 4 Costs..... 10.00
 5 Total.....\$ 48.13

6 Recommendation: Sell to Charles Andrews Estate
 7 for \$48.13. If the estate does not pay this amount
 8 within 60 days of the effective date of the resolve,
 9 sell to the highest bidder for not less than \$50.

10 Penobscot, Hancock County

11 Map 19 Lot 17 (09250003983)

12 Phillip E. Bragg.....191 Acres

13 TAX LIABILITY

14 1983 Taxes.....\$ 48.32
 15 Interest..... 6.01
 16 Penalty..... 4.83
 17 Costs..... 10.00
 18 Total.....\$ 69.16

19 Recommendation: Sell to Phillip E. Bragg for
 20 \$69.16. If he does not pay this amount within 60
 21 days of the effective date of the resolve, sell to
 22 the highest bidder for not less than \$70.

23 Phillips, Franklin County

24 Map R13 Lots 26 and 27 (07140000383)

25 Edward F. Gannon.....126 Acres w/bldgs.

26 TAX LIABILITY

27 1983 Taxes.....\$ 31.88
 28 Interest..... 4.00
 29 Penalty..... 3.19
 30 Costs..... 10.00

1 Total.....\$ 49.07

2 Recommendation: Sell to Edward F. Gannon for
3 \$49.07. If he does not pay this amount within 60
4 days of the effective date of the resolve, sell to
5 the highest bidder for not less than \$50.

6 Caribou, Aroostook County

7 Map 15 Lot 51 (03080000683)

8 Richard F. and Pauline P. Harris..116 Acres w/bldgs.

9 TAX LIABILITY

10 1983 Taxes.....\$ 29.35
11 Interest..... 3.69
12 Penalty..... 2.94
13 Costs..... 10.00

14 Total.....\$ 45.98

15 Recommendation: Sell to Richard F. and Pauline
16 P. Harris for \$45.98. If they do not pay this amount
17 within 60 days of the effective date of the resolve,
18 sell to the highest bidder for not less than \$50.

19 Baileyville, Washington County

20 Map 3 Lot 14 (29030001983)

21 William A. Jones.....172 Acres

22 TAX LIABILITY

23 1983 Taxes.....\$ 43.52
24 Interest..... 5.41
25 Penalty..... 4.35
26 Costs..... 10.00

27 Total.....\$ 63.28

28 Recommendation: Sell to William A. Jones for
29 \$63.28. If he does not pay this amount within 60
30 days of the effective date of the resolve, sell to
31 the highest bidder for not less than \$65.

1 Baileyville, Washington County
2 Map 3 Lot 11 (29030002083)
3 William A. Jones..... 103 Acres

4 TAX LIABILITY
5 1983 Taxes.....\$ 26.06
6 Interest..... 3.29
7 Penalty..... 2.61
8 Costs..... 10.00
9 Total.....\$ 41.96

10 Recommendation: Sell to William A. Jones for
11 \$41.96. If he does not pay this amount within 60
12 days of the effective date of the resolve, sell to
13 the highest bidder for not less than \$45.

14 Baileyville, Washington County
15 Map 3 Lots 7 and 8 (29030002183)
16 William A. Jones.....136 Acres

17 TAX LIABILITY
18 1983 Taxes.....\$ 34.41
19 Interest..... 4.30
20 Penalty..... 3.44
21 Costs..... 10.00
22 Total.....\$ 52.15

23 Recommendation: Sell to William A. Jones for
24 \$52.15. If he does not pay this amount within 60
25 days of the effective date of the resolve, sell to
26 the highest bidder for not less than \$55.

27 Trenton, Hancock County
28 Map 1 Lot 77 (09340000183)
29 Robert Leland.....104 Acres

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TAX LIABILITY

1983 Taxes.....	\$ 26.31
Interest.....	3.30
Penalty.....	2.63
Costs.....	<u>10.00</u>
Total.....	\$ 42.24

Recommendation: Sell to Robert Leland for \$42.24. If he does not pay this amount within 60 days of the effective date of the resolve, sell to the highest bidder for not less than \$45.

Carroll Plantation, Penobscot County

Map 8 Lot 2 (19808003083)

Northern Sportsman Inc.....200 Acres w/bldgs.

TAX LIABILITY

1983 Taxes.....	\$ 50.60
Interest.....	6.31
Penalty.....	5.06
Costs.....	<u>10.00</u>
Total.....	\$ 71.97

Recommendation: Sell to Northern Sportsman Inc. for \$71.97. If it does not pay this amount within 60 days of the effective date of the resolve, sell to the highest bidder for not less than \$75.

Cutler, Washington County

Map 18 Lot 5 (29160001883)

Starr L. Powell328 Acres

TAX LIABILITY

1983 Taxes.....	\$ 82.98
Interest.....	10.39
Penalty.....	8.30

1 Costs..... 10.00

2 Total.....\$111.67

3 Recommendation: Sell to Starr L. Powell for
4 \$111.67. If she does not pay this amount within 60
5 days of the effective date of the resolve, sell to
6 the highest bidder for not less than \$115.

7 Lebanon, York County

8 Map R12 Lot 80, R12 Lot 81 (31140001583)

9 Sarah Shapleigh.....109.90 Acres w/bldgs.

10 TAX LIABILITY

11 1983 Taxes.....\$ 27.80

12 Interest..... 3.50

13 Penalty..... 2.78

14 Costs..... 10.00

15 Total.....\$ 44.08

16 Recommendation: Sell to Sarah Shapleigh for
17 \$44.08. If she does not pay this amount within 60
18 days of the effective date of the resolve, sell to
19 the highest bidder for not less than \$45.

20 Burnham, Waldo County

21 Map 5 Lot 16, 24 (27040010283)

22 John and Jean Simeone.....272 Acres w/bldgs.

23 TAX LIABILITY

24 1983 Taxes.....\$ 57.68

25 Interest..... 7.20

26 Penalty..... 5.77

27 Costs..... 10.00

28 Total.....\$ 80.65

1 Recommendation: Sell to John and Jean Simeone
2 for \$80.65. If they do not pay this amount within 60
3 days of the effective date of the resolve, sell to
4 the highest bidder for not less than \$85.

5 Steuben, Washington County

6 Map 15 Lot 5, 6 (29400010483)

7 Southern New England Credit Production
8 also known as Robert Perry.....360 Acres

9 TAX LIABILITY

10	1983 Taxes.....	\$ 91.08
11	Interest.....	11.40
12	Penalty.....	9.11
13	Costs.....	<u>10.00</u>
14	Total.....	\$121.59

15 Recommendation: Sell to Southern New England
16 Credit Production also known as Robert Perry for
17 \$121.59. If he does not pay this amount within 60
18 days of the effective date of the resolve, sell to
19 the highest bidder for not less than \$125.

20 STATEMENT OF FACT

21 Section 1 of the resolve authorizes the State Tax
22 Assessor to convey by sale the interest of the State
23 in certain lands in the Unorganized Territory in ac-
24 cordance with the Maine Revised Statutes, Title 36,
25 section 1283. The State's interest arose as a result
26 of the taxpayers' failure to pay the Unorganized Ter-
27 ritory property taxes and the subsequent maturing of
28 a tax lien.

1 Section 2 of the resolve authorizes the State Tax
2 Assessor to convey by sale the interest of the State
3 in certain lands acquired through the maturing of
4 Forest Fire Suppression Tax liens. These liens were
5 placed and matured as a result of the taxpayers'
6 failure to pay the tax assessed.

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