

MAINE STATE LEGISLATURE

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130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 146

H.P. 102

House of Representatives, January 21, 2021

**Resolve, Authorizing the State Tax Assessor To Convey the Interest
of the State in Certain Real Estate in the Unorganized Territory**

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Received by the Clerk of the House on January 19, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in black ink that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TERRY of Gorham.

1 **Sec. 1. State Tax Assessor authorized to convey real estate. Resolved:** That
 2 the State Tax Assessor is authorized to convey by sale the interest of the State in real estate
 3 in the Unorganized Territory as indicated in this resolve. Except as otherwise directed in
 4 this resolve, the sale must be made to the highest bidder subject to the following provisions.

5 1. Notice of the sale must be published 3 times prior to the sale, once each week for 3
 6 consecutive weeks, in a newspaper in the county where the real estate lies, except in those
 7 cases in which the sale is to be made to a specific individual or individuals as authorized in
 8 this resolve, in which case notice need not be published.

9 2. A parcel may not be sold for less than the amount authorized in this resolve. If
 10 identical high bids are received, the bid postmarked with the earliest date is considered the
 11 highest bid.

12 If bids in the minimum amount recommended in this resolve are not received after the
 13 notice, the State Tax Assessor may sell the property for not less than the minimum amount
 14 without again asking for bids if the property is sold on or before April 1, 2022.

15 Employees of the Department of Administrative and Financial Services, Bureau of
 16 Revenue Services and spouses, siblings, parents and children of employees of the Bureau
 17 of Revenue Services are barred from acquiring from the State any of the real property
 18 subject to this resolve.

19 Upon receipt of payment as specified in this resolve, the State Tax Assessor shall record
 20 the deed in the appropriate registry at no additional charge to the purchaser before sending
 21 the deed to the purchaser.

22 Abbreviations and plan and lot references are identified in the 2018 Unorganized
 23 Territory valuation book. Parcel descriptions are as follows:

24 **2018 MATURED TAX LIENS**

25 _____
 26 TA R5 WELS, Aroostook County

27
 28 Map AR022, Plan 01, Lot 4.2 038060067-2
 29
 30 McGovern, Edith 0.80 acre

31
 32 **TAX LIABILITY**

33	2016	\$223.71
34	2017	\$221.61
35	2018	\$247.60
36	2019	\$262.00
37	2020	\$441.19
38	2021 (estimated)	\$441.19
39		
40	Estimated Total Taxes	\$1,837.30
41	Interest	\$31.25
42	Costs	\$38.00
43	Deed	\$19.00

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Total \$1,925.55

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$1,925.55. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,950.00.

Cross Lake TWP, Aroostook County

Map AR031, Plan 01, Lot 108 038990138-2

Bouchard, Dwayne M. Jr. building on leased land

TAX LIABILITY

2018		\$90.17
2019		\$95.41
2020		\$142.14
2021 (estimated)		\$142.14
Estimated Total Taxes		<u>\$469.86</u>
Interest		\$10.98
Costs		\$38.00
Deed		\$19.00
Total		<u>\$537.84</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$537.84. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$550.00.

Connor TWP, Aroostook County

Map AR105, Plan 03, Lot 118.5 038020465-1

Ouellette, Scott G. 3.40 acres

TAX LIABILITY

2018		\$53.02
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1	2019	\$56.10
2	2020	\$70.38
3	2021 (estimated)	\$70.38
4		
5	Estimated Total Taxes	<u>\$249.88</u>
6	Interest	\$6.45
7	Costs	\$38.00
8	Deed	\$19.00
9		
10	Total	<u>\$313.33</u>

11
12 Recommendation: Sell to the immediate former owner
13 or the immediate former owner's heirs or devisees for
14 \$313.33. If payment is not received within 60 days after
15 the effective date of this resolve, sell to the highest
16 bidder for not less than \$325.00.

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18
19 **Benedicta TWP, Aroostook County**

20
21 Map AR107, Plan 03, Lot 20

030500007-4

22
23 Burpee, Marilyn J.

12.20 acres with building

24
25 **TAX LIABILITY**

26	2018	\$381.63
27	2019	\$614.48
28	2020	\$675.99
29	2021 (estimated)	\$675.99
30		
31	Estimated Total Taxes	<u>\$2,348.09</u>
32	Interest	\$58.75
33	Costs	\$38.00
34	Deed	\$19.00
35		
36	Total	<u>\$2,463.84</u>

37
38 Recommendation: Sell to the immediate former owner
39 or the immediate former owner's heirs or devisees for
40 \$2,463.84. If payment is not received within 60 days
41 after the effective date of this resolve, sell to the highest
42 bidder for not less than \$2,475.00.

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45 **E TWP, Aroostook County**

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Map AR108, Plan 03, Lot 13.1 031600078-2
Durost, Charles E., Avis R. and Troy 10.00 acres with building

TAX LIABILITY

2018	\$41.00
2019	\$138.16
2020	\$191.48
2021 (estimated)	\$191.48
Estimated Total Taxes	\$562.12
Interest	\$17.56
Costs	\$38.00
Deed	\$19.00
Total	\$636.68

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$636.68. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$650.00.

Bancroft TWP, Aroostook County

Map AR110, Plan 01, Lot 29.5 030400073-1
Gardiner, Josephine 2.80 acres with building

TAX LIABILITY

2018	\$294.41
2019	\$311.53
2020	\$419.11
2021 (estimated)	\$419.11
Estimated Total Taxes	\$1,444.16
Interest	\$35.85
Costs	\$38.00
Deed	\$19.00
Total	\$1,537.01

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Recommendation: Sell to the immediate former owner
or the immediate former owner's heirs or devisees for
\$1,537.01. If payment is not received within 60 days
after the effective date of this resolve, sell to the highest
bidder for not less than \$1,550.00.



Bancroft TWP, Aroostook County

Map AR110, Plan 01, Lot 6 030400192-1
Worster, Ramona A. 0.50 acre with building

TAX LIABILITY

2018		\$187.95
2019		\$198.88
2020		\$294.08
2021 (estimated)		\$294.08
Estimated Total Taxes		\$974.99
Interest		\$22.89
Costs		\$38.00
Deed		\$19.00
Total		\$1,054.88

Recommendation: Sell to the immediate former owner
or the immediate former owner's heirs or devisees for
\$1,054.88. If payment is not received within 60 days
after the effective date of this resolve, sell to the highest
bidder for not less than \$1,075.00.



Bancroft TWP, Aroostook County

Map AR110, Plan 03, Lot 7.1 030400085-1
Hanington Timberlands 12.50 acres with building

TAX LIABILITY

2017		\$141.53
2018		\$158.13
2019		\$167.33
2020		\$203.62

1	2021 (estimated)	\$203.62
2		
3	Estimated Total Taxes	\$874.23
4	Interest	\$44.02
5	Costs	\$57.00
6	Deed	\$19.00
7		
8	Total	\$994.25
9		

10 Recommendation: Sell to the immediate former owner
 11 or the immediate former owner's heirs or devisees for
 12 \$994.25. If payment is not received within 60 days after
 13 the effective date of this resolve, sell to the highest
 14 bidder for not less than \$1,000.00.

16 T4 R3 BKP WKR, Franklin County

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 18
 19 Map FR004, Plan 02, Lot 100 078280048-2
 20
 21 Cullen, Brian S. and Patrick M. 0.23 acre

22
 23 TAX LIABILITY

24	2018	\$116.84
25	2019	\$121.55
26	2020	\$179.76
27	2021 (estimated)	\$179.76
28		
29	Estimated Total Taxes	\$597.91
30	Interest	\$14.17
31	Costs	\$38.00
32	Deed	\$19.00
33		
34	Total	\$669.08
35		

36 Recommendation: Sell to the immediate former owner
 37 or the immediate former owner's heirs or devisees for
 38 \$669.08. If payment is not received within 60 days after
 39 the effective date of this resolve, sell to the highest
 40 bidder for not less than \$675.00.

42 T4 R3 BKP WKR, Franklin County

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 45 Map FR004, Plan 02, Lot 88 078280030-1

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Cail, Robert G. et al.

0.21 acre

TAX LIABILITY

2018	\$105.12
2019	\$109.36
2020	\$161.78
2021 (estimated)	\$161.78
Estimated Total Taxes	<u>\$538.04</u>
Interest	\$12.74
Costs	\$38.00
Deed	\$19.00
Total	<u>\$607.78</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$607.78. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$625.00.

T2 R3 WBKP, Franklin County

Map FR006, Plan 01, Lot 9

078130063-3

Ferrer, Alyce Bell

56.76 acres with building

TAX LIABILITY

2018	\$1,502.32
2019	\$1,579.21
2020	\$1,916.16
2021 (estimated)	\$1,916.16
Estimated Total Taxes	<u>\$6,913.85</u>
Interest	\$182.59
Costs	\$38.00
Deed	\$19.00
Total	<u>\$7,153.44</u>

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Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$7,153.44. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$7,175.00.



Argyle TWP, Penobscot County

Map PE035, Plan 01, Lot 24 198010135-1
Knorr, Carl L. et al. 15.82 acres

TAX LIABILITY

2018	\$102.11
2019	\$102.93
2020	\$154.24
2021 (estimated)	\$154.24
Estimated Total Taxes	<hr/> \$513.52
Interest	\$12.28
Costs	\$38.00
Deed	\$19.00
Total	<hr/> \$582.80

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$582.80. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$600.00.



Argyle TWP, Penobscot County

Map PE035, Plan 02, Lot 12 198010224-1
White, Laura 16.00 acres

TAX LIABILITY

2018	\$120.16
2019	\$121.13
2020	\$155.13

1	2021 (estimated)	\$155.13
2		
3	Estimated Total Taxes	\$551.55
4	Interest	\$14.44
5	Costs	\$38.00
6	Deed	\$19.00
7		
8	Total	\$622.99
9		

10 Recommendation: Sell to the immediate former owner
 11 or the immediate former owner's heirs or devisees for
 12 \$622.99. If payment is not received within 60 days after
 13 the effective date of this resolve, sell to the highest
 14 bidder for not less than \$625.00.

16
 17 Prentiss TWP, Penobscot County

18
 19 Map PE038, Plan 02, Lot 32.7 195400001-4
 20
 21 Martin, August J. 49.00 acres

22
 23 TAX LIABILITY

24	2018	\$212.07
25	2019	\$213.77
26	2020	\$279.50
27	2021 (estimated)	\$279.50
28		
29	Estimated Total Taxes	\$984.84
30	Interest	\$25.50
31	Costs	\$38.00
32	Deed	\$19.00
33		
34	Total	\$1,067.34
35		

36 Recommendation: Sell to the immediate former owner
 37 or the immediate former owner's heirs or devisees for
 38 \$1,067.34. If payment is not received within 60 days
 39 after the effective date of this resolve, sell to the highest
 40 bidder for not less than \$1,075.00.

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 43 Greenfield TWP, Penobscot County

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 45 Map PE039, Plan 07, Lot 20 192700234-2

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Moon, Scott 1.00 acre with building

TAX LIABILITY

2018	\$276.51
2019	\$272.49
2020	\$318.62
2021 (estimated)	\$318.62
Estimated Total Taxes	<u>\$1,186.24</u>
Interest	\$33.06
Costs	\$38.00
Deed	\$19.00
Total	<u>\$1,276.30</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$1,276.30. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,300.00.

Orneville TWP, Piscataquis County

Map PI082, Plan 01, Lot 15.3 218210227-2

Pearl, Mauri R. 1.00 acre with building

TAX LIABILITY

2017	\$219.38
2018	\$230.67
2019	\$237.96
2020	\$201.09
2021 (estimated)	\$201.09
Estimated Total Taxes	<u>\$1,090.19</u>
Interest	\$66.29
Costs	\$57.00
Deed	\$19.00
Total	<u>\$1,232.48</u>

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Recommendation: Sell to the immediate former owner
or the immediate former owner's heirs or devisees for
\$1,232.48. If payment is not received within 60 days
after the effective date of this resolve, sell to the highest
bidder for not less than \$1,250.00.



Elliottsville TWP, Piscataquis County

Map PI084, Plan 02, Lot 22 210800102-4
Dawes, William R.; Dawes, Sherry L.; 0.90 acre with building
and Blake, Dale

TAX LIABILITY

2018	\$59.25
2019	\$65.23
2020	\$80.89
2021 (estimated)	\$80.89
<hr/>	
Estimated Total Taxes	\$286.26
Interest	\$7.29
Costs	\$38.00
Deed	\$19.00
<hr/>	
Total	\$350.55

Recommendation: Sell to the immediate former owner
or the immediate former owner's heirs or devisees for
\$350.55. If payment is not received within 60 days after
the effective date of this resolve, sell to the highest
bidder for not less than \$375.00.



Elliottsville TWP, Piscataquis County

Map PI084, Plan 03, Lot 34 210800168-1
Michel-Veon, Susan 0.98 acre

TAX LIABILITY

2018	\$594.81
2019	\$654.84
2020	\$536.70

1	2021 (estimated)	\$536.70
2		
3	Estimated Total Taxes	<u>\$2,323.05</u>
4	Interest	\$73.18
5	Costs	\$38.00
6	Deed	\$19.00
7		
8	Total	<u>\$2,453.23</u>
9		

10 Recommendation: Sell to the immediate former owner
 11 or the immediate former owner's heirs or devisees for
 12 \$2,453.23. If payment is not received within 60 days
 13 after the effective date of this resolve, sell to the highest
 14 bidder for not less than \$2,475.00.
 15

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 17 Elliottsville TWP, Piscataquis County

18
 19 Map PI084, Plan 03, Lot 40 210800171-1
 20
 21 Veon, Robert L. and Susan J. 2.20 acres with building
 22

23 TAX LIABILITY

24	2018	\$1,821.85
25	2019	\$2,005.70
26	2020	\$1,936.62
27	2021 (estimated)	\$1,936.62
28		
29	Estimated Total Taxes	<u>\$7,700.79</u>
30	Interest	\$224.14
31	Costs	\$38.00
32	Deed	\$19.00
33		
34	Total	<u>\$7,981.93</u>
35		

36 Recommendation: Sell to the immediate former owner
 37 or the immediate former owner's heirs or devisees for
 38 \$7,981.93. If payment is not received within 60 days
 39 after the effective date of this resolve, sell to the highest
 40 bidder for not less than \$8,000.00.
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 43 T2 R1 BKP WKR, Somerset County

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 45 Map SO001, Plan 01, Lot 43.2 258310141-1

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Hewett, Esther B. 2.25 acres with building

TAX LIABILITY

2017	\$182.09
2018	\$190.23
2019	\$197.69
2020	\$144.54
2021 (estimated)	\$144.54
<hr/>	
Estimated Total Taxes	\$859.09
Interest	\$6.37
Costs	\$38.00
Deed	\$19.00
<hr/>	
Total	\$922.46

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$922.46. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$925.00.

T2 R1 BKP WKR, Somerset County

Map SO001, Plan 01, Lots 27 and 28 258310144-1
Hewett, Esther B. 50.00 acres

TAX LIABILITY

2018	\$89.51
2019	\$99.42
2020	\$77.55
2021 (estimated)	\$77.55
<hr/>	
Estimated Total Taxes	\$344.03
Interest	\$11.04
Costs	\$38.00
Deed	\$19.00
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Total	\$412.07

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Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$412.07. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$425.00.



T3 R6 BKP WKR, Somerset County

Map SO015, Plan 07, Lot 66 258580174-2
Dawes, Bobbie J. and Randall A. 55.00 acres with building

TAX LIABILITY

2017	\$585.94
2018	\$610.41
2019	\$629.21
2020	\$759.63
2021 (estimated)	\$759.63
Estimated Total Taxes	<u>\$3,344.82</u>
Interest	\$176.36
Costs	\$57.00
Deed	\$19.00
Total	<u>\$3,597.18</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$3,597.18. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$3,600.00.



T3 R6 BKP WKR, Somerset County

Map SO015, Plan 09, Lot 158 258582016-2
Stratton, Basil and Raeann 41.20 acres with building

TAX LIABILITY

2017	\$5,281.00
2018	\$4,724.40

1	2019	\$493.55
2	2020	\$506.93
3	2021 (estimated)	\$506.93
4		
5	Estimated Total Taxes	<u>\$11,512.81</u>
6	Interest	\$845.22
7	Costs	\$76.00
8	Deed	\$19.00
9		
10	Total	<u>\$12,453.03</u>

11
12 Recommendation: Sell to the immediate former owner or
13 the immediate former owner's heirs or devisees for
14 \$12,453.03. If payment is not received within 60 days
15 after the effective date of this resolve, sell to the highest
16 bidder for not less than \$12,475.00.

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19 T3 R1 NBKP, Somerset County

20
21 Map SO034, Plan 04, Lot 12

258330062-1

22
23 Knoll, Henry O. III

0.30 acre with building

24
25 TAX LIABILITY

26	2018	\$175.43
27	2019	\$182.32
28	2020	\$175.86
29	2021 (estimated)	\$175.86
30		
31	Estimated Total Taxes	<u>\$709.47</u>
32	Interest	\$21.26
33	Costs	\$38.00
34	Deed	\$19.00
35		
36	Total	<u>\$787.73</u>

37
38 Recommendation: Sell to the immediate former owner or
39 the immediate former owner's heirs or devisees for
40 \$787.73. If payment is not received within 60 days after
41 the effective date of this resolve, sell to the highest bidder
42 for not less than \$800.00.

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45 Concord TWP, Somerset County

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Map SO081, Plan 05, Lot 23

258180318-2

Etienne, Harriet

43.50 acres

TAX LIABILITY

2018	\$355.32
2019	\$369.27
2020	\$309.64
2021 (estimated)	\$309.64
Estimated Total Taxes	<u>\$1,343.87</u>
Interest	\$43.06
Costs	\$38.00
Deed	\$19.00
Total	<u>\$1,443.93</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$1,443.93. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,450.00.

Brookton TWP, Washington County

Map WA028, Plan 01, Lot 6.3

298010136-1

Cropley, Steven W.

2.00 acres

TAX LIABILITY

2018	\$129.67
2019	\$134.06
2020	\$87.07
2021 (estimated)	\$87.07
Estimated Total Taxes	<u>\$437.87</u>
Interest	\$15.69
Costs	\$38.00
Deed	\$19.00
Total	<u>\$510.56</u>

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Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$510.56. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$525.00.

Trescott TWP, Washington County

Map WA032, Plan 01, Lot 47.10 298112020-4
Prum, Matthew N. and Savan 2.00 acres

TAX LIABILITY

2018	\$81.54
2019	\$84.30
2020	\$56.41
2021 (estimated)	\$56.41
Estimated Total Taxes	<hr/> \$278.66
Interest	\$9.87
Costs	\$38.00
Deed	\$19.00
Total	<hr/> \$345.53

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$345.53. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$350.00.

Trescott TWP, Washington County

Map WA032, Plan 01, Lot 47.9 298110133-7
Prum, Matthew N. and Savan 2.04 acres with building

TAX LIABILITY

2018	\$183.84
2019	\$190.07
2020	\$219.35
2021 (estimated)	\$219.35

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Estimated Total Taxes	\$812.61
Interest	\$22.25
Costs	\$38.00
Deed	\$19.00
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Total	\$891.86

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$891.86. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$900.00.

SUMMARY

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.