

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)



130th MAINE LEGISLATURE

SECOND REGULAR SESSION-2022

Legislative Document

No. 1794

H.P. 1335

House of Representatives, December 9, 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 203.

Received by the Clerk of the House on December 7, 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 cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TERRY of Gorham.

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

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the sale is to be made to a specific individual or individuals as authorized in this resolve, in which case notice need not be published.

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

If bids in the minimum amount recommended in this resolve are not received after the notice, the State Tax Assessor may sell the property for not less than the minimum amount without again asking for bids if the property is sold on or before April 1, 2023.

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

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

Abbreviations and plan and lot references are identified in the 2019 Unorganized Territory valuation book. Parcel descriptions are as follows:

2019 MATURED TAX LIENS

Sinclair Township, Aroostook County

Map AR021, Plan 04, Lot 113	038980448-3
Carrier, Leo James and Patricia A.	0.14 acre with building

TAX LIABILITY

2019	\$154.94
2020	\$193.96
2021	\$196.77
2022 (estimated)	\$196.77
Estimated Total Taxes	\$742.44
Interest	\$21.70
Costs	\$38.00
Deed	\$19.00
Total	\$821.14

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

Recommendation: Sell to the immediate former owner
or the immediate former owner's heirs or devisees for
\$821.14. If payment is not received within 60 days after
the effective date of this resolve, sell to the highest
bidder for not less than \$825.00.

Connor Township, Aroostook County

Map AR105, Plan 01, Lot 24.11 038022048-1
Dearborn, Jeffrey and Shelley 4.42 acres

TAX LIABILITY

2019	\$60.80
2020	\$73.90
2021	\$74.97
2022 (estimated)	\$74.97
Estimated Total Taxes	<hr/> \$284.64
Interest	\$8.43
Costs	\$38.00
Deed	\$19.00
Total	<hr/> \$350.07

Recommendation: Sell to the immediate former owner
or the immediate former owner's heirs or devisees for
\$350.07. If payment is not received within 60 days after
the effective date of this resolve, sell to the highest
bidder for not less than \$375.00.

Connor Township, Aroostook County

Map AR105, Plan 03, Lot 35 038020071-1
White, Joey R. 3.00 acres

TAX LIABILITY

2019	\$26.78
2020	\$66.03
2021	\$66.99

1	2022 (estimated)	\$66.99
2		
3	Estimated Total Taxes	<u>\$226.79</u>
4	Interest	\$5.05
5	Costs	\$38.00
6	Deed	\$19.00
7		
8	Total	<u>\$288.84</u>

9
10 Recommendation: Sell to the immediate former owner
11 or the immediate former owner's heirs or devisees for
12 \$288.84. 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 \$300.00.
15

16
17 Bancroft Township, Aroostook County

18
19 Map AR110, Plan 03, Lot 14 030400014-1
20
21 Battle Brook Farm Church 0.00 acres building only
22

23 TAX LIABILITY

24	2016	\$376.72
25	2017	\$373.17
26	2018	\$416.94
27	2019	\$441.18
28	2020	\$585.12
29	2021	\$593.60
30	2022 (estimated)	\$593.60
31		
32	Estimated Total Taxes	<u>\$3,380.33</u>
33	Interest	\$254.04
34	Costs	\$76.00
35	Deed	\$19.00
36		
37	Total	<u>\$3,729.37</u>

38
39 Recommendation: Sell to the immediate former owner
40 or the immediate former owner's heirs or devisees for
41 \$3,729.37. If payment is not received within 60 days
42 after the effective date of this resolve, sell to the highest
43 bidder for not less than \$3,750.00.
44

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45

Bancroft Township, Aroostook County

Map AR110, Plan 03, Lot 14

030400196-2

Battle Brook Farm Church

241.00 acres, 10% interest only

TAX LIABILITY

2016	\$36.01
2017	\$36.64
2018	\$40.41
2019	\$41.01
2020	\$36.89
2021	\$35.31
2022 (estimated)	\$35.31
<hr/>	
Estimated Total Taxes	\$261.58
Interest	\$16.44
Costs	\$95.00
Deed	\$19.00
<hr/>	
Total	\$392.02

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$392.02. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$400.00.

Bancroft Township, Aroostook County

Map AR110, Plan 04, Lot 3.2

030400193-1

Wright, Brian and Bruce

1.53 acres

TAX LIABILITY

2019	\$32.97
2020	\$43.26
2021	\$43.89
2022 (estimated)	\$43.89
<hr/>	
Estimated Total Taxes	\$164.01
Interest	\$4.70
Costs	\$38.00
Deed	\$19.00

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

Total \$225.71

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$225.71. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$250.00.

Bancroft Township, Aroostook County

Map AR110, Plan 05, Lot 13 030400132-1

Mackey, Herbert and Jean 52.00 acres

TAX LIABILITY

2018	\$448.00
2019	\$550.29
2020	\$4,604.25
2021	\$220.50
2022 (estimated)	\$220.50
<hr/>	
Estimated Total Taxes	\$6,043.54
Interest	\$212.19
Costs	\$57.00
Deed	\$19.00
<hr/>	
Total	\$6,331.73

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$6,331.73. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$6,350.00.

Oxbow North Township, Aroostook County

Map AR111, Plan 03, Lots 129 and 131 035000059-1

Head, Randy and Gary A. 95.00 acres with building

TAX LIABILITY

1	2019	\$376.06
2	2020	\$380.54
3	2021	\$386.05
4	2022 (estimated)	\$386.05
5		
6	Estimated Total Taxes	<u>\$1,528.70</u>
7	Interest	\$48.40
8	Costs	\$38.00
9	Deed	\$19.00
10		
11	Total	<u>\$1,634.10</u>

12
13 Recommendation: Sell to the immediate former owner
14 or the immediate former owner's heirs or devisees for
15 \$1,634.10. If payment is not received within 60 days
16 after the effective date of this resolve, sell to the highest
17 bidder for not less than \$1,650.00.
18

19
20 Cary Township, Aroostook County

21
22 Map AR112, Plan 06, Lot 7.1

030900146-2

23
24 Keaton, Clarence W.

2.40 acres

25

26	TAX LIABILITY	
27	2017	\$116.85
28	2018	\$92.25
29	2019	\$38.79
30	2020	\$46.23
31	2021	\$46.90
32	2022 (estimated)	\$46.90
33		
34	Estimated Total Taxes	<u>\$387.92</u>
35	Interest	\$44.84
36	Costs	\$38.00
37	Deed	\$19.00
38		
39	Total	<u>\$489.76</u>

40
41 Recommendation: Sell to the immediate former owner
42 or the immediate former owner's heirs or devisees for
43 \$489.76. If payment is not received within 60 days after
44 the effective date of this resolve, sell to the highest
45 bidder for not less than \$500.00.
46

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

Cary Township, Aroostook County

Map AR112, Plan 07, Lot 27 030900206-1
Hatch, Kevin C. 4.60 acres

TAX LIABILITY

2019	\$49.24
2020	\$53.82
2021	\$54.60
2022 (estimated)	\$54.60
Estimated Total Taxes	<u>\$212.26</u>
Interest	\$6.58
Costs	\$38.00
Deed	\$19.00
Total	<u>\$275.84</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$275.84. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$300.00.

Freeman Township, Franklin County

Map FR025, Plan 02, Lot 114 078080176-3
Lanza, Gary J. 17.50 acres with building

TAX LIABILITY

2018	\$0.00
2019	\$563.82
2020	\$505.81
2021	\$497.54
2022 (estimated)	\$497.54
Estimated Total Taxes	<u>\$2,064.71</u>
Interest	\$87.05
Costs	\$57.00

1	Deed	\$19.00
2		
3	Total	<u>\$2,227.76</u>

4
5 Recommendation: Sell to the immediate former owner
6 or the immediate former owner's heirs or devisees for
7 \$2,227.76. If payment is not received within 60 days
8 after the effective date of this resolve, sell to the highest
9 bidder for not less than \$2,250.00.

10 _____

11
12 Freeman Township, Franklin County

13
14 Map FR025, Plan 02, Lot 12 078080047-1
15
16 Curavoo, Everett J. 0.25 acre

18		TAX LIABILITY	
19	2019		\$43.85
20	2020		\$38.52
21	2021		\$37.89
22	2022 (estimated)		\$37.89
23			
24	Estimated Total Taxes		<u>\$158.15</u>
25	Interest		\$5.49
26	Costs		\$38.00
27	Deed		\$19.00
28			
29	Total		<u>\$220.64</u>

30
31 Recommendation: Sell to the immediate former owner
32 or the immediate former owner's heirs or devisees for
33 \$220.64. If payment is not received within 60 days after
34 the effective date of this resolve, sell to the highest
35 bidder for not less than \$225.00.

36 _____

37
38 Freeman Township, Franklin County

39
40 Map FR025, Plan 05, Lot 11 078080086-5
41
42 Groeger, Donald 1.88 acres with building

43
44 TAX LIABILITY

1	2019	\$387.11
2	2020	\$453.85
3	2021	\$446.43
4	2022 (estimated)	\$446.43
5		
6	Estimated Total Taxes	<u>\$1,733.82</u>
7	Interest	\$52.99
8	Costs	\$38.00
9	Deed	\$19.00
10		
11	Total	<u>\$1,843.81</u>

12
13 Recommendation: Sell to the immediate former owner
14 or the immediate former owner's heirs or devisees for
15 \$1,843.81. If payment is not received within 60 days
16 after the effective date of this resolve, sell to the highest
17 bidder for not less than \$1,850.00.
18

19
20 Madrid Township, Franklin County

21
22 Map FR029, Plan 06, Lot 2.11 071100458-1
23
24 Epstein, William H. 1.00 acre

25

26	TAX LIABILITY	
27	2019	\$70.16
28	2020	\$77.04
29	2021	\$75.78
30	2022 (estimated)	\$75.78
31		
32	Estimated Total Taxes	<u>\$298.76</u>
33	Interest	\$9.39
34	Costs	\$38.00
35	Deed	\$19.00
36		
37	Total	<u>\$365.15</u>

38
39 Recommendation: Sell to the immediate former owner
40 or the immediate former owner's heirs or devisees for
41 \$365.15. If payment is not received within 60 days after
42 the effective date of this resolve, sell to the highest
43 bidder for not less than \$375.00.
44

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45

Fletchers Landing Township, Hancock County

Map HA004, Plan 03, Lot 11

098040094-2

Mallett, David C.

0.08 acre

TAX LIABILITY

2019	\$35.61
2020	\$56.79
2021	\$54.06
2022 (estimated)	\$54.06
Estimated Total Taxes	<u>\$200.52</u>
Interest	\$5.47
Costs	\$38.00
Deed	\$19.00
Total	<u>\$262.99</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$262.99. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$275.00.

Albany Township, Oxford County

Map OX016, Plan 01, Lot 94.2

178022149-1

Thurston, David E.

0.25 acre

TAX LIABILITY

2017	\$35.00
2018	\$36.65
2019	\$41.04
2020	\$55.80
2021	\$52.38
2022 (estimated)	\$52.38
Estimated Total Taxes	<u>\$273.25</u>
Interest	\$11.51
Costs	\$76.00
Deed	\$19.00

1 Total \$379.76

2
3
4
5
6
7
8
9

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$379.76. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$400.00.



Argyle Township, Penobscot County

10
11
12
13
14
15

Map PE035, Plan 04, Lot 25 198010184-3
Lombard, Leonard Christopher 4.00 acres with building

TAX LIABILITY

16
17
18
19
20
21
22
23
24
25
26
27
28

2019	\$228.98
2020	\$316.13
2021	\$320.75
2022 (estimated)	\$320.75
Estimated Total Taxes	\$1,186.61
Interest	\$33.26
Costs	\$38.00
Deed	\$19.00
Total	\$1,276.87

29
30
31
32
33
34

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$1,276.87. 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.



Kingman Township, Penobscot County

35
36
37
38
39
40
41

Map PE036, Plan 02, Lots 1.4 and 36.22 198080115-3
Lancaster, Barbara 7.45 acres with building

TAX LIABILITY

42
43
44

2016	\$116.55
2017	\$161.60

1	2018	\$174.40
2	2019	\$281.90
3	2020	\$240.12
4	2021	\$243.63
5	2022 (estimated)	\$243.63
6		
7	Estimated Total Taxes	<u>\$1,461.83</u>
8	Interest	\$89.44
9	Costs	\$95.00
10	Deed	\$19.00
11		
12	Total	<u>\$1,665.27</u>

14 Recommendation: Sell to the immediate former owner
15 or the immediate former owner's heirs or devisees for
16 \$1,665.27. If payment is not received within 60 days
17 after the effective date of this resolve, sell to the highest
18 bidder for not less than \$1,675.00.

20
21 Kingman Township, Penobscot County
22
23 Map PE036, Plan 03, Lots 175 and 176 198080118-6
24
25 Doherty, Richard 0.29 acre with building

26		
27		TAX LIABILITY
28	2017	\$67.87
29	2018	\$82.93
30	2019	\$91.94
31	2020	\$151.57
32	2021	\$153.79
33	2022 (estimated)	\$153.79
34		
35	Estimated Total Taxes	<u>\$701.89</u>
36	Interest	\$25.12
37	Costs	\$76.00
38	Deed	\$19.00
39		
40	Total	<u>\$822.01</u>

42 Recommendation: Sell to the immediate former owner
43 or the immediate former owner's heirs or devisees for
44 \$822.01. If payment is not received within 60 days after
45 the effective date of this resolve, sell to the highest
46 bidder for not less than \$825.00.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

Orneville Township, Piscataquis County

Map PI082, Plan 02, Lot 34.4 218210413-1
Stone, Michael and Barbara 39.00 acres with building

TAX LIABILITY

2019	\$613.38
2020	\$723.13
2021	\$742.77
2022 (estimated)	\$742.77
Estimated Total Taxes	<u>\$2,822.05</u>
Interest	\$93.13
Costs	\$38.00
Deed	\$19.00
Total	<u>\$2,972.18</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$2,972.18. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$2,975.00.

Atkinson Township, Piscataquis County

Map PI086, Plan 08, Lot 14.2 210200258-2
Woodward, Michael and Donald E. 114.00 acres with building

TAX LIABILITY

2019	\$670.61
2020	\$711.33
2021	\$730.64
2022 (estimated)	\$730.64
Estimated Total Taxes	<u>\$2,843.22</u>
Interest	\$169.62
Costs	\$57.00
Deed	\$19.00

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

Total \$3,088.84

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$3,088.84. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$3,100.00.

Trescott Township, Washington County

Map WA032, Plan 01, Lot 103.21 298112006-1

Merrill, Mark R. 26.16 acres with building

TAX LIABILITY

2019	\$237.52
2020	\$138.32
2021	\$303.40
2022 (estimated)	\$303.40
Estimated Total Taxes	<u>\$982.64</u>
Interest	\$26.91
Costs	\$38.00
Deed	\$19.00
Total	<u>\$1,066.55</u>

Recommendation: Sell to the immediate former owner or the immediate former owner's heirs or devisees for \$1,066.55. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,075.00.

Trescott Township, Washington County

Map WA032, Plan 05, Lot 14 298110160-1

Hudson, Susan Ann 0.54 acre

TAX LIABILITY

2019	\$28.47
------	---------

1	2020	\$38.89
2	2021	\$36.59
3	2022 (estimated)	\$36.59
4		
5	Estimated Total Taxes	<u>\$140.54</u>
6	Interest	\$4.12
7	Costs	\$38.00
8	Deed	\$19.00
9		
10	Total	<u>\$201.66</u>

11
12 Recommendation: Sell to the immediate former owner or
13 the immediate former owner's heirs or devisees for
14 \$201.66. If payment is not received within 60 days after
15 the effective date of this resolve, sell to the highest bidder
16 for not less than \$225.00.

17
18 **SUMMARY**

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