

# 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)



# 131st MAINE LEGISLATURE

## SECOND REGULAR SESSION-2024

---

Legislative Document

No. 2024

---

S.P. 852

In Senate, December 13, 2023

---

**Resolve, to Authorize 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 Secretary of the Senate on December 11, 2023. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator GROHOSKI of Hancock.

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. In accordance with the Maine Revised Statutes, Title 36, section 943-C, at least 90  
6 days prior to listing property for sale, the State Tax Assessor shall send a written notice to  
7 the last known address of the former owner by United States Postal Service certified mail,  
8 return receipt requested, and first-class mail of the right to require the sale process under  
9 Title 36, section 943-C, subsection 3.

10 2. If the former owner of the property submits a written demand within 90 days after  
11 the notification in subsection 1 in the resolve that the sale process be used, the State Tax  
12 Assessor shall list and sell the property using the sale process described in the Maine  
13 Revised Statutes, Title 36, section 943-C, subsection 3.

14 3. If the State Tax Assessor is unable to sell the property using the sale process  
15 described in the Maine Revised Statutes, Title 36, section 943-C, subsection 3, or the  
16 former owner does not submit a written demand under subsection 2 in the resolve within  
17 90 days after the notification in subsection 1 in the resolve, the State Tax Assessor shall  
18 sell the property to the highest bidder. Notice of the sale must be published 3 times prior  
19 to the sale, once each week for 3 consecutive weeks in a newspaper in the county where  
20 the real estate lies, except in those cases in which the sale is to be made to a specific  
21 individual or individuals as authorized in this resolve, in which case notice need not be  
22 published.

23 4. Following the sale of any property under this resolve, the State Tax Assessor shall  
24 pay the former owner any excess sale proceeds in accordance with the Maine Revised  
25 Statutes, Title 36, section 943-C, subsection 3.

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

29 If bids in the minimum amount recommended in this resolve are not received after the  
30 notice of sale under subsection 3, the State Tax Assessor may sell the property for not less  
31 than the minimum amount without again asking for bids if the property is sold on or before  
32 April 1, 2025.

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

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

40 Abbreviations and plan and lot references are identified in the 2021 Unorganized  
41 Territory valuation book. Parcel descriptions are as follows:

42 **2021 MATURED TAX LIENS**  
43 \_\_\_\_\_

T9 R5 WELS, Aroostook County

Map AR026, Plan 01, Lot 4

038260014-4

Phillips, Charles R., Jr.

122.00 acres

TAX LIABILITY

2021	\$465.50
2022	\$468.83
2023	\$466.83
2024 (estimated)	\$466.83
Estimated Total Taxes	<u>\$1,867.99</u>
Interest	\$37.31
Costs	\$38.00
Deed	\$19.00
Total	<u>\$1,962.30</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$1,962.30. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,975.00.

Connor Township, Aroostook County

Map AR105, Plan 04, Lot 8

038020203-2

Mander, Robert J.

2.00 acres

TAX LIABILITY

2021	\$53.20
2022	\$53.58
2023	\$53.35
2024 (estimated)	\$53.35
Estimated Total Taxes	<u>\$213.48</u>
Interest	\$4.26
Costs	\$38.00
Deed	\$19.00
Total	<u>\$274.74</u>

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 former owner or the former owner's heirs or devisees for \$274.74. 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.



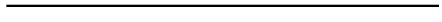
Bancroft Township, Aroostook County

Map AR110, Plan 01, Lot 15 030400167-1  
Smith, William 0.50 acre

TAX LIABILITY

2021	\$29.82
2022	\$30.03
2023	\$29.91
2024 (estimated)	\$29.91
Estimated Total Taxes	<u>\$119.67</u>
Interest	\$2.39
Costs	\$38.00
Deed	\$19.00
Total	<u>\$179.06</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$179.06. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$200.00.



Albany Township, Oxford County

Map OX016, Plan 02, Lots 86, 87 and 88.1 178020183-3  
Connor, Judy 25.00 acres with building

TAX LIABILITY

2021	\$2,302.45
2022	\$2,455.42
2023	\$2,497.62

1	2024 (estimated)	\$2,497.62
2		
3	Estimated Total Taxes	<u>\$9,753.11</u>
4	Interest	\$187.26
5	Costs	\$38.00
6	Deed	\$19.00
7		
8	Total	<u>\$9,997.37</u>
9		

10 Recommendation: Sell to the former owner or the  
 11 former owner's heirs or devisees for \$9,997.37. If  
 12 payment is not received within 60 days after the  
 13 effective date of this resolve, sell to the highest bidder  
 14 for not less than \$10,000.00.  
 15

---

16  
 17 Albany Township, Oxford County

18  
 19 Map OX016, Plan 02, Lot 198 178020753-2  
 20  
 21 Connor, Judy 0.20 acre  
 22

23 TAX LIABILITY

24	2021	\$463.04
25	2022	\$493.80
26	2023	\$502.29
27	2024 (estimated)	\$502.29
28		
29	Estimated Total Taxes	<u>\$1,961.42</u>
30	Interest	\$37.66
31	Costs	\$38.00
32	Deed	\$19.00
33		
34	Total	<u>\$2,056.08</u>
35		

36 Recommendation: Sell to the former owner or the  
 37 former owner's heirs or devisees for \$2,056.08. If  
 38 payment is not received within 60 days after the  
 39 effective date of this resolve, sell to the highest bidder  
 40 for not less than \$2,075.00.  
 41

---

42  
 43 Milton Township, Oxford County

44  
 45 Map OX018, Plan 04, Lots 3 and 4 178120081-5

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

Howe, Christopher P. 2.89 acres with building

TAX LIABILITY

2021	\$135.93
2022	\$144.96
2023	\$147.45
2024 (estimated)	\$147.45
Estimated Total Taxes	<u>\$575.79</u>
Interest	\$11.06
Costs	\$38.00
Deed	\$19.00
Total	<u>\$643.85</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$643.85. 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.

Argyle Township, Penobscot County

Map PE035, Plan 02, Lot 27.3 198012038-1  
Burns, Richard J. 3.70 acres

TAX LIABILITY

2021	\$98.59
2022	\$90.28
2023	\$98.26
2024 (estimated)	\$98.26
Estimated Total Taxes	<u>\$385.39</u>
Interest	\$7.73
Costs	\$38.00
Deed	\$19.00
Total	<u>\$450.12</u>

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 former owner or the former owner's heirs or devisees for \$450.12. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$475.00.



Orneville Township, Piscataquis County

Map PI082, Plan 01, Lots 4.111 and 4.12 218212043-1  
Castellano, Dominic M. 84.00 acres

TAX LIABILITY

2021	\$391.30
2022	\$392.45
2023	\$396.47
2024 (estimated)	\$396.47
Estimated Total Taxes	<u>\$1,576.69</u>
Interest	\$31.33
Costs	\$38.00
Deed	\$19.00
Total	<u>\$1,665.02</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$1,665.02. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,675.00.



Atkinson Township, Piscataquis County

Map PI086, Plan 09, Lot 23 210200296-1  
Snable, Albert 20.00 acres

TAX LIABILITY

2021	\$121.08
2022	\$121.44
2023	\$122.68



1	2024 (estimated)	\$122.68
2		
3	Estimated Total Taxes	\$487.88
4	Interest	\$9.69
5	Costs	\$38.00
6	Deed	\$19.00
7		
8	Total	\$554.57
9		

10 Recommendation: Sell to the former owner or the  
 11 former owner's heirs or devisees for \$554.57. If payment  
 12 is not received within 60 days after the effective date of  
 13 this resolve, sell to the highest bidder for not less than  
 14 \$575.00.  
 15

16  
 17 T1 R1 NBKP Taunton and Raynham, Somerset County

18  
 19 Map SO031, Plan 02, Lot 1 258030150-1  
 20  
 21 Ames, Annabelle Tomer 0.15 acre

22  
 23 TAX LIABILITY

24	2021	\$110.96
25	2022	\$104.91
26	2023	\$109.45
27	2024 (estimated)	\$109.45
28		
29	Estimated Total Taxes	\$434.77
30	Interest	\$8.76
31	Costs	\$38.00
32	Deed	\$19.00
33		
34	Total	\$500.53
35		

36 Recommendation: Sell to the former owner or the  
 37 former owner's heirs or devisees for \$500.53. If payment  
 38 is not received within 60 days after the effective date of  
 39 this resolve, sell to the highest bidder for not less than  
 40 \$525.00.  
 41

42  
 43 T3 R1 NBKP, Somerset County

44  
 45 Map SO034, Plan 03, Lot 7 258330010-2

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

Calvi, Morgan, Trustee 0.43 acre

TAX LIABILITY

2021	\$219.58
2022	\$207.61
2023	\$216.59
2024 (estimated)	\$216.59
Estimated Total Taxes	<u>\$860.37</u>
Interest	\$17.32
Costs	\$38.00
Deed	\$19.00
Total	<u>\$934.69</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$934.69. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$950.00.

T3 R1 NBKP, Somerset County

Map SO034, Plan 03, Lot 7.1 258330166-3

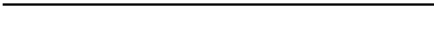
Calvi, Morgan, Trustee 0.26 acre

TAX LIABILITY

2021	\$153.49
2022	\$145.12
2023	\$151.40
2024 (estimated)	\$151.40
Estimated Total Taxes	<u>\$601.41</u>
Interest	\$12.11
Costs	\$38.00
Deed	\$19.00
Total	<u>\$670.52</u>

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 former owner or the former owner's heirs or devisees for \$670.52. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$675.00.



T1 R3 TS, Washington County

Map WA020, Plan 02, Lot 19 298090022-1  
Gallison, Eleanor E. et al. 24.20 acres

TAX LIABILITY

2021	\$132.58
2022	\$136.77
2023	\$141.91
2024 (estimated)	\$141.91
Estimated Total Taxes	<u>\$553.17</u>
Interest	\$10.69
Costs	\$38.00
Deed	\$19.00
Total	<u>\$620.86</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$620.86. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$625.00.



Edmunds Township, Washington County

Map WA029, Plan 01, Lot 40 298040211-4  
Tucker, Michael J., II 2.18 acres with building

TAX LIABILITY

2021	\$59.41
2022	\$61.29
2023	\$63.59
2024 (estimated)	\$63.59

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

Estimated Total Taxes	\$247.88
Interest	\$4.79
Costs	\$38.00
Deed	\$19.00
<hr/>	
Total	\$309.67

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$309.67. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$325.00.

---

Cathance Township, Washington County

Map WA034, Plan 03, Lot 14 293300019-3  
Becnel, Chad 2.00 acres with building

**TAX LIABILITY**

2021	\$81.82
2022	\$84.41
2023	\$87.58
2024 (estimated)	\$87.58
<hr/>	
Estimated Total Taxes	\$341.39
Interest	\$6.60
Costs	\$38.00
Deed	\$19.00
<hr/>	
Total	\$404.99

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$404.99. If payment is not received within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$425.00.

---

**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.