

## 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

**Legislative Document** 

No. 41

H.P. 5

House of Representatives, January 8, 2025

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 6, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

ROBERT B. HUNT

R(+ B. Hunt

Clerk

Presented by Representative CLOUTIER of Lewiston.

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. In accordance with the Maine Revised Statutes, Title 36, section 943-C, at least 90 days prior to listing property for sale, the State Tax Assessor shall send a written notice to the last known address of the former owner by United States Postal Service certified mail, return receipt requested, and first-class mail of the sale process under Title 36, section 943-C, subsection 3. 2. After 90 days, the State Tax Assessor shall list and sell the property with a real estate broker or agent licensed under Title 32, chapter 114 using the sale process described in the Maine Revised Statutes, Title 36, section 943-C, subsection 3. 3. If, after 3 attempts, the State Tax Assessor is unable to contract with a real estate broker or agent for the sale of the property, or the broker or agent is unable to sell the property within 12 months after listing, the State Tax Assessor shall sell the property to the highest bidder for an amount not less than the outstanding taxes, interest, deed and other costs. 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

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

this resolve, in which case notice need not be published.

If bids in the minimum amount recommended in this resolve are not received after the notice of sale under subsection 3, 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 August 1, 2026.

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 2022 Unorganized Territory valuation book. Parcel descriptions are as follows:

## 2022 MATURED TAX LIENS 38 39 E Township, Aroostook County 40 41 Map AR108, Plan 03, Lot 13.1 031600078-2 42 43 Durost, Charles E., Avis R. and Troy 10.00 acres with building

1		
2	TAX LIAF	BILITY
3	2022	\$95.64
4	2023	\$194.81
5	2024	\$295.50
6	2025 (estimated)	\$295.50
7		
8	Estimated Total Taxes	\$881.45
9	Interest	\$20.20
10	Costs	\$38.00
11	Deed	\$19.00
12		
13	Total	\$958.65
14		
15	Recommendation: Sell to the form	
16	former owner's heirs or devisees for	
17	taxes, interest, deed and other cost	
18	received within 90 days of the effe	
19	resolve. If the payment is not recei	
20	owner or the former owner's heirs	
21	sell the property in accordance wit	h the Maine Revised
22	Statutes, Title 36, section 943-C.	
23	<del></del>	
24		
25	Bancroft Township, A	Aroostook County
26		
27	Map AR110, Plan 03, Lot 14	030400196-1
28		
29	McLaughlin, Jay R.	241.00 acres, 90% ownership
30		
31	TAX LIAE	BILITY
32	2022	\$321.10
33	2023	\$322.07
34	2024	\$426.97
35	2025 (estimated)	\$426.97
36	,	,
37	Estimated Total Taxes	\$1,497.11
38	Interest	\$32.15
39	Costs	\$38.00
40	Deed	\$19.00
41		
42	Total	\$1,586.26
43		

1 2 3 4 5 6 7 8 9	Recommendation: Sell to the former owner or the former owner's heirs or devisees for the outstanding taxes, interest, deed and other costs if payment is received within 90 days of the effective date of this resolve. If the payment is not received from the former owner or the former owner's heirs or devisees, list and sell the property in accordance with the Maine Revised Statutes, Title 36, section 943-C.	
11	Albany Township, Oxford County	
12 13	Man OV016 Plan 02 Lat 192 2	179022044 1
13	Map OX016, Plan 02, Lot 183.2	178022044-1
15	Savage, Michelle L. and Michael L.	1.54 acres
16		
17	TAX LIABILITY	
18	2022 \$116.00	
19	2023 \$118.00	
20	2024 \$121.41	
21	2025 (estimated) \$121.41	
22	0.456.00	
23	Estimated Total Taxes \$476.82	
24	Interest \$11.68	
25	Costs \$38.00	
26 27	Deed \$19.00	
28	Total \$545.50	
29	10ta1 \$343.30	
30	Recommendation: Sell to the former owner or the	
31	former owner's heirs or devisees for the outstanding	
32	taxes, interest, deed and other costs if payment is	
33	received within 90 days of the effective date of this	
34	resolve. If the payment is not received from the former	
35	owner or the former owner's heirs or devisees, list and	
36	sell the property in accordance with the Maine Revised	
37	Statutes, Title 36, section 943-C.	
38	<u></u>	
39		
40	Milton Township, Oxford County	
41	M OV010 DI 04 I 42	170120100 2
42	Map OX018, Plan 04, Lot 2	178120109-3
43 44	Dannett Michael	0.20 225
<del></del>	Bennett, Michael	0.20 acre

1	TAX LIABI	LITY	
2	2022	\$50.27	
3	2023	\$51.14	
4	2024	\$52.08	
5	2025 (estimated)	\$52.08	
6			
7	Estimated Total Taxes	\$205.57	
8	Interest	\$5.07	
9	Costs	\$38.00	
10	Deed	\$19.00	
11			
12	Total	\$267.64	
13			
14	Recommendation: Sell to the former	owner or the	
15	former owner's heirs or devisees for	the outstanding	
16	taxes, interest, deed and other costs in	•	
17	received within 90 days of the effect		
18	resolve. If the payment is not receive		
19	owner or the former owner's heirs or		
20	sell the property in accordance with		
21	Statutes, Title 36, section 943-C.		
22	,,		
23			
24	Kingman Township, Pe	enobscot County	
25			
26	Map PE036, Plan 03, Lot 48 and 52		198080150-6
27	_ , , , , , , , , , , , , , , , , , , ,		
28	Talarico, Massimo and Kristen		1.36 acres
29	Spaulding		
30			
31	TAX LIABI	LITY	
32	2022	\$80.04	
33	2023	\$87.11	
34	2024	\$102.26	
35	2025 (estimated)	\$102.26	
36	<b>2020</b> ( <i>commune</i> )	<b>\$102.2</b> 0	
37	Estimated Total Taxes	\$371.67	
38	Interest	\$8.28	
39	Costs	\$38.00	
40	Deed	\$19.00	
	2000	Ψ17.00	
4 I			
41 42	Total	\$436.95	
41 42 43	Total	\$436.95	

1 2 3 4 5 6 7 8 9	Recommendation: Sell to the f former owner's heirs or devise taxes, interest, deed and other received within 90 days of the resolve. If the payment is not r owner or the former owner's he sell the property in accordance Statutes, Title 36, section 943-	es for the outstanding costs if payment is effective date of this received from the former eirs or devisees, list and with the Maine Revised	
10			
11	Grand Falls Towns	ship, Penobscot County	
12 13 14	Map PE037, Plan 03, Lot 47		192500095-1
15	Oldenburg, Norman		0.23 acre
16	o rathe ang, i verman		0.20 8010
	TAVI	IADII ITV	
17 18	2022	LIABILITY \$39.24	
19	2022	\$42.70	
20	2024	\$41.45	
21	2025 (estimated)	\$41.45	
22	2020 (684444400)	<b>\$111.10</b>	
23	Estimated Total Taxes	\$164.84	
24	Interest	\$4.06	
25	Costs	\$38.00	
26	Deed	\$19.00	
27			
28	Total	\$225.90	
29			
30	Recommendation: Sell to the f		
31	former owner's heirs or devise	_	
32	taxes, interest, deed and other		
33	received within 90 days of the		
34	resolve. If the payment is not r		
35	owner or the former owner's h		
36	sell the property in accordance		
37 38	Statutes, Title 36, section 943-	C.	
	<del></del>		
39			
40	Prentiss Townsh	ip, Penobscot County	
41			
42	Map PE038, Plan 04, Lot 21		195400379-1
43			
44	Currier, George	0.11 ac	ere with building
4.5			

1	TAX LIABIL	ITY	
2	2022	\$115.31	
3	2023	\$125.50	
4	2024	\$134.90	
5	2025 (estimated)	\$134.90	
6	` ,		
7	Estimated Total Taxes	\$510.61	
8	Interest	\$11.94	
9	Costs	\$38.00	
10	Deed	\$19.00	
11		•	
12	Total	\$579.55	
13			
14	Recommendation: Sell to the former of	owner or the	
15	former owner's heirs or devisees for the		
16	taxes, interest, deed and other costs if		
17	received within 90 days of the effective		
18	resolve. If the payment is not received		
19	owner or the former owner's heirs or o		
20	sell the property in accordance with the		
21	Statutes, Title 36, section 943-C.	io manio reconsoci	
22	Saturdes, Title 30, section 713 C.		
23			
24	Consufferld Township De	ash as at Country	
2 <del>4</del> 25	Greenfield Township, Per	lobscot County	
26	Man DE020 Plan 04 Lat 14 11	1027/	00148-1
27	Map PE039, Plan 04, Lot 14.11	19270	JU148-1
28	Danganan Manayanita	1 00 a and with 1	م مناه اندرما
	Bergeron, Marguerite	1.00 acre with	building
29			
30	TAX LIABIL	ITY	
31	2022	\$238.88	
32	2023	\$259.99	
33	2024	\$243.52	
34	2025 (estimated)	\$243.52	
35			
36	Estimated Total Taxes	\$985.91	
37	Interest	\$24.73	
38	Costs	\$38.00	
39	Deed	\$19.00	
40			
41	Total	\$1,067.64	
42			

1 2 3 4 5 6 7 8 9	Recommendation: Sell to the former owner's heirs or devictaxes, interest, deed and other received within 90 days of the resolve. If the payment is no owner or the former owner's sell the property in accordant Statutes, Title 36, section 94	sees for the outstanding er costs if payment is ne effective date of this t received from the former heirs or devisees, list and ce with the Maine Revised
10		
11	Orneville Town	ship, Piscataquis County
12 13 14	Map PI082, Plan 01, Lot 54.1	218210477-2
15	Jaffee, David	2.00 acres with building
16	532155, 2 4.14	2.00 00.00
	TAV	ZIIADIIITV
17 18	2022	LIABILITY \$95.82
19	2022	\$95.82 \$96.81
20	2024	\$97.62
21	2025 (estimated)	\$97.62
22	,	
23	Estimated Total Taxes	\$387.87
24	Interest	\$9.62
25	Costs	\$38.00
26	Deed	\$19.00
27	m . 1	
28	Total	\$454.49
29	D 1.4 C.11.41	C
30 31	Recommendation: Sell to the	
32	former owner's heirs or devi-	
33	taxes, interest, deed and other received within 90 days of the	
34	resolve. If the payment is no	
35	owner or the former owner's	
36	sell the property in accordan	
37	Statutes, Title 36, section 94	
38		
39		
40	Long Pond Tow	nship, Somerset County
41	E	1,
42	Map SO034, Plan 02, Lot 10	258330039-4
43		
44	Rankin, Gregory K.	1.45 acres, 50% ownership
4.5		

1	TAX LIAB	ILITY	
2	2022	\$301.84	
3	2023	\$314.90	
4	2024	\$424.33	
5	2025 (estimated)	\$424.33	
6	,	·	
7	Estimated Total Taxes	\$1,465.40	
8	Interest	\$30.71	
9	Costs	\$38.00	
10	Deed	\$19.00	
11		*	
12	Total	\$1,553.11	
13		, ,	
14	Recommendation: Sell to the former	er owner or the	
15	former owner's heirs or devisees for		
16	taxes, interest, deed and other costs	•	
17	received within 90 days of the effect	1 4	
18	resolve. If the payment is not receive		
19	owner or the former owner's heirs of		
20	sell the property in accordance with		
21	Statutes, Title 36, section 943-C.	1 1110 17101110 110 7 10 00	
22			
23			
24	Concord Township, S	Compress County	
25	Concord Township, S	omerse: County	
26	Map SO081, Plan 01, Lot 46.2		258180037-1
27	Wap 50001, 1 Ian 01, Lot 40.2		230100037-1
28	Gozdek, Joseph, Jr.		0.39 acre
	Оогаск, гозери, гг.		0.37 acre
29			
30	TAX LIAB	ILITY	
31	2022	\$72.87	
32	2023	\$76.02	
33	2024	\$83.15	
34	2025 (estimated)	\$83.15	
35			
36	Estimated Total Taxes	\$315.19	
37	Interest	\$7.41	
38	Costs	\$38.00	
39	Deed	\$19.00	
40			
41	Total	\$379.60	
42		Ψ377.00	

1 2 3 4 5 6 7 8	Recommendation: Sell to the form former owner's heirs or devisees taxes, interest, deed and other cos received within 90 days of the eff resolve. If the payment is not recowner or the former owner's heir sell the property in accordance w Statutes, Title 36, section 943-C.	for the outstanding sts if payment is Sective date of this eived from the former s or devisees, list and
10		
11	Concord Township	, Somerset County
12 13 14	Map SO081, Plan 02, Lot 64.1	258180332-4
15	Martel, Keith	1.54 acres with building
16	1.	The Function William Containing
17	TAVIIA	DILITY
18	TAX LIA 2022	\$200.13
19	2022	\$208.79
20	2024	\$215.73
21	2025 (estimated)	\$215.73
22		
23	Estimated Total Taxes	\$840.38
24	Interest	\$20.36
25	Costs	\$38.00
26	Deed	\$19.00
27		
28	Total	\$917.74
29		
30	Recommendation: Sell to the form	
31	former owner's heirs or devisees	
32	taxes, interest, deed and other cos	
33	received within 90 days of the eff	
34	resolve. If the payment is not reco	
35 36	owner or the former owner's heirs	
37	sell the property in accordance w Statutes, Title 36, section 943-C.	itii tile iviaine Kevised
38	Statutes, Title 30, section 943-C.	
	-	
39		
40	T29 Middle Division,	Washington County
41		
42	Map WA009, Plan 02, Lot 6	298020009-2
43	PIII - PI - 1 - 2 - 1 - 2 - 1	200
44	Elliott, Edward A., Sr. and Ann M.	0.80 acre with building
4.5		

1	TAX LIABIL	ITY	
2	2022	\$445.41	
3	2023	\$877.24	
4	2024	\$877.20	
5	2025 (estimated)	\$877.20	
6	2020 (65/11111164)	\$677 <b>.2</b> 6	
7	Estimated Total Taxes	\$3,077.05	
8	Interest	\$85.81	
9	Costs	\$38.00	
10	Deed	\$19.00	
11	Decd	\$19.00	
12	Total	\$3,219.86	
13	Total	\$3,219.80	
13	Danaman Jakian Call to the farman		
15	Recommendation: Sell to the former of		
	former owner's heirs or devisees for the	•	
16	taxes, interest, deed and other costs if		
17	received within 90 days of the effective		
18	resolve. If the payment is not received		
19	owner or the former owner's heirs or		
20	sell the property in accordance with the	ne Maine Revised	
21	Statutes, Title 36, section 943-C.		
22			
23			
24	T30 Middle Division, Wa	shington County	
25	,		
26	Map WA010, Plan 01, Lot 1		
		29826000	5-1
		29826000	5-1
27	-		
27 28	Dalton, Kerry	29826000 0.00 acre, building on leased l	
27 28 29	-		
27 28 29 30	-	0.00 acre, building on leased l	
27 28 29	Dalton, Kerry	0.00 acre, building on leased l	
27 28 29 30	Dalton, Kerry  TAX LIABIL	0.00 acre, building on leased l	
27 28 29 30 31	Dalton, Kerry  TAX LIABIL 2022	0.00 acre, building on leased l ITY \$144.50	
27 28 29 30 31 32	Dalton, Kerry  TAX LIABIL  2022 2023 2024	0.00 acre, building on leased l  ITY  \$144.50 \$149.94 \$175.68	
27 28 29 30 31 32 33	Dalton, Kerry  TAX LIABIL  2022 2023	0.00 acre, building on leased l ITY \$144.50 \$149.94	
27 28 29 30 31 32 33 34	Dalton, Kerry  TAX LIABIL  2022 2023 2024	0.00 acre, building on leased l  ITY  \$144.50 \$149.94 \$175.68	
27 28 29 30 31 32 33 34 35	Dalton, Kerry  TAX LIABIL  2022 2023 2024 2025 (estimated)  Estimated Total Taxes	0.00 acre, building on leased l  ITY  \$144.50 \$149.94 \$175.68 \$175.68 \$175.68	
27 28 29 30 31 32 33 34 35 36	Dalton, Kerry  TAX LIABIL  2022 2023 2024 2025 (estimated)	0.00 acre, building on leased 1  ITY  \$144.50 \$149.94 \$175.68 \$175.68	
27 28 29 30 31 32 33 34 35 36 37	Dalton, Kerry  TAX LIABIL  2022 2023 2024 2025 (estimated)  Estimated Total Taxes Interest	0.00 acre, building on leased I  ITY  \$144.50 \$149.94 \$175.68 \$175.68 \$175.68 \$14.67 \$38.00	
27 28 29 30 31 32 33 34 35 36 37 38	Dalton, Kerry  TAX LIABIL  2022 2023 2024 2025 (estimated)  Estimated Total Taxes Interest Costs	0.00 acre, building on leased I  ITY  \$144.50 \$149.94 \$175.68 \$175.68 \$174.67	
27 28 29 30 31 32 33 34 35 36 37 38 39	Dalton, Kerry  TAX LIABIL  2022 2023 2024 2025 (estimated)  Estimated Total Taxes Interest Costs Deed	0.00 acre, building on leased I  ITY  \$144.50 \$149.94 \$175.68 \$175.68  \$645.80 \$14.67 \$38.00 \$19.00	
27 28 29 30 31 32 33 34 35 36 37 38 39 40	Dalton, Kerry  TAX LIABIL  2022 2023 2024 2025 (estimated)  Estimated Total Taxes Interest Costs	0.00 acre, building on leased I  ITY  \$144.50 \$149.94 \$175.68 \$175.68 \$175.68 \$14.67 \$38.00	

1 2 3 4 5 6 7 8 9	Recommendation: Sell to the former owner's heirs or devised taxes, interest, deed and other or received within 90 days of the resolve. If the payment is not rowner or the former owner's he sell the property in accordance Statutes, Title 36, section 943-6	es for the outstanding costs if payment is effective date of this ecceived from the former eirs or devisees, list and with the Maine Revised	
10			
11	Brookton Townshi	p, Washington County	
12 13	Map WA028, Plan 01, Lot 6.3		298010136-1
14 15	Cropley, Steven W.		2.00 acres
16	creprey, success		2000 00100
17	TAVI	IABILITY	
18	2022	\$84.49	
19	2023	\$87.67	
20	2024	\$100.51	
21	2025 (estimated)	\$100.51	
22	,		
23	Estimated Total Taxes	\$373.18	
24	Interest	\$8.58	
25	Costs	\$38.00	
26	Deed	\$19.00	
27		<del></del>	
28	Total	\$438.76	
29		.1	
30 31	Recommendation: Sell to the fo		
32	former owner's heirs or devisee	_	
33	taxes, interest, deed and other or received within 90 days of the		
34	resolve. If the payment is not re		
35	owner or the former owner's he		
36	sell the property in accordance		
37	Statutes, Title 36, section 943-		
38	, ,		
39			
40	Brookton Townshi	p, Washington County	
41	Stocker to wishing	1 /	
42	Map WA028, Plan 01, Lot 32		298010162-1
43	-		
44	Kinney, Paul	7.50 acr	res with building
4.5			

1	TAX LIABILITY		
2	2022	\$160.40	
3	2023	\$386.93	
4	2024	\$457.09	
5	2025 (estimated)	\$457.09	
6			
7	Estimated Total Taxes	\$1,461.51	
8	Interest	\$25.10	
9	Costs	\$38.00	
10	Deed	\$19.00	
11		,	
12	Total	\$1,543.61	
13		· )	
14	Recommendation: Sell to the former owner	or the	
15	former owner's heirs or devisees for the outs		
16	taxes, interest, deed and other costs if payme	•	
17	received within 90 days of the effective date		
18	resolve. If the payment is not received from		
19	owner or the former owner's heirs or devisee		
20	sell the property in accordance with the Mair		
21	Statutes, Title 36, section 943-C.	ne revised	
22			
23			
24	Edmunds Township, Washingto	n County	
25	Editarias Township, Washingto.	ii County	
26	Map WA029, Plan 01, Lot 66		298040121-3
27	Wap WA029, 1 Iaii 01, Lot 00		290040121-3
28	Griffin, Michael		6.50 acres
	Giffini, Wichael		0.50 acres
29			
30	TAX LIABILITY		
31	2022	\$71.32	
32	2023	\$74.00	
33	2024	\$79.51	
34	2025 (estimated)	\$79.51	
35			
36	Estimated Total Taxes	\$304.34	
37	Interest	\$7.24	
38	Costs	\$38.00	
39	Deed	\$19.00	
40			
41	Total	\$368.58	
42			

1 2 3 4 5 6 7 8 9	Recommendation: Sell to the former owner or the former owner's heirs or devisees for the outstand taxes, interest, deed and other costs if payment is received within 90 days of the effective date of resolve. If the payment is not received from the owner or the former owner's heirs or devisees, I sell the property in accordance with the Maine I Statutes, Title 36, section 943-C.	ding is this former ist and	
10			
11	Marion Township, Washington Co	ounty	
12			
13 14	Map WA031, Plan 01, Lot 61		298100122-1
15	McMahon, Walter J. et al.		60.00 acres
16	Water v. et al.		00.00 deres
17	TAX LIABILITY		
18	2022	\$269.20	
19	2022	\$279.33	
20	2024	\$346.59	
21	2025 (estimated)	\$346.59	
22	2023 (cstillated)	ψ5 10.57	
23	Estimated Total Taxes	\$1,241.71	
24	Interest	\$27.32	
25	Costs	\$38.00	
26	Deed	\$19.00	
27		•	
28	Total	\$1,326.03	
29			
30	Recommendation: Sell to the former owner or the	he	
31	former owner's heirs or devisees for the outstand	ding	
32	taxes, interest, deed and other costs if payment is	is	
33	received within 90 days of the effective date of	this	
34	resolve. If the payment is not received from the	former	
35	owner or the former owner's heirs or devisees, l	ist and	
36	sell the property in accordance with the Maine I	Revised	
37	Statutes, Title 36, section 943-C.		
38			
39	SUMMARY		
40	This resolve authorizes the State Tax Assessor to conve	ey the intere	est of the State in
41	several parcels of real estate in the Unorganized Territory.		

Page 13 - 132LR0157(01)