

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.

DAREK M. GRANT Secretary of the Senate

Presented by Senator GROHOSKI of Hancock.

- **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 right to require the sale process under Title 36, section 943-C, subsection 3.
- 2. If the former owner of the property submits a written demand within 90 days after the notification in subsection 1 in the resolve that the sale process be used, the State Tax Assessor shall list and sell the property using the sale process described in the Maine Revised Statutes, Title 36, section 943-C, subsection 3.
- 3. If the State Tax Assessor is unable to sell the property using the sale process described in the Maine Revised Statutes, Title 36, section 943-C, subsection 3, or the former owner does not submit a written demand under subsection 2 in the resolve within 90 days after the notification in subsection 1 in the resolve, the State Tax Assessor shall sell the property to the highest bidder. 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the sale is to be made to a specific individual or individuals as authorized in this resolve, in which case notice need not be published.
- 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.
- 5. 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 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 April 1, 2025.

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 2021 Unorganized Territory valuation book. Parcel descriptions are as follows:

2021	MATURED	TAX LIENS

1	T9 R5 WELS, Aroostook County		
2 3	Map AR026, Plan 01, Lot 4		038260014-4
4	Map AR020, Flati 01, Lot 4		038200014-4
5	Phillips, Charles R., Jr.		122.00 acres
6			
7	TAX LIABILITY		
8	2021	\$465.50	
9	2022	\$468.83	
10	2023	\$466.83	
11	2023 (estimated)	\$466.83	
12	2024 (estimated)	\$ 1 00.63	
13	Estimated Total Taxes —	\$1.967.00	
		\$1,867.99	
14	Interest	\$37.31	
15	Costs	\$38.00	
16	Deed	\$19.00	
17	_		
18	Total	\$1,962.30	
19			
20	Recommendation: Sell to the former owner or	the	
21	former owner's heirs or devisees for \$1,962.30	. If	
22	payment is not received within 60 days after the	ne	
23	effective date of this resolve, sell to the highes	t bidder	
24	for not less than \$1,975.00.		
25	, , , , , , , , , , , , , , , , , , ,		
26			
27	Connor Township, Aroostook Co	ounty	
28	Connor Township, Aroostook Co	Junty	
29	Man AD105 Dlan 04 Lat 9		038020203-2
30	Map AR105, Plan 04, Lot 8		038020203-2
31	Mandan Dahant I		2.00
	Mander, Robert J.		2.00 acres
32			
33	TAX LIABILITY		
34	2021	\$53.20	
35	2021	\$53.20 \$53.58	
36	2023	\$53.35	
37	2024 (estimated)	\$53.35	
38		<u> </u>	
39	Estimated Total Taxes	\$213.48	
40	Interest	\$4.26	
41	Costs	\$38.00	
42	Deed	\$19.00	
43			
44	Total	\$274.74	
45			

1 2 3 4 5 6	Recommendation: Sell to the form former owner's heirs or devisees payment is not received within 60 effective date of this resolve, sell for not less than \$275.00.	for \$274.74. If 0 days after the
7		
8	Bancroft Township,	Aroostook County
9	16 18440 Bl 04 7 145	0204004674
10 11	Map AR110, Plan 01, Lot 15	030400167-1
12	Smith, William	0.50 acre
13	Simul, William	0.50 dere
	TAX 1 1 4	DIL LTM
14 15	TAX LIA 2021	\$29.82
16	2021	\$29.82 \$30.03
17	2022	\$29.91
18	2024 (estimated)	\$29.91
19	_ = = ((42 7.71
20	Estimated Total Taxes	\$119.67
21	Interest	\$2.39
22	Costs	\$38.00
23	Deed	\$19.00
24		
25	Total	\$179.06
26		
27	Recommendation: Sell to the form	
28	former owner's heirs or devisees	2 -
29	is not received within 60 days aff	
30	this resolve, sell to the highest bi	dder for not less than
31 32	\$200.00.	
33		
34	Albany Township	o, Oxford County
35		
36	Map OX016, Plan 02, Lots 86, 87 and	178020183-3
37	88.1	
38		25.00 31.1 31.
39	Connor, Judy	25.00 acres with building
40		
41	TAX LIA	ABILITY
42	2021	\$2,302.45
43	2022	\$2,455.42
44	2023	\$2,497.62

1	2024 (estimated) \$	2,497.62	
2	F-4:4-1 T-4-1 T	0.752.11	
3 4		9,753.11	
	Interest	\$187.26	
5	Costs	\$38.00	
6	Deed	\$19.00	
7		0.005.05	
8	Total \$	9,997.37	
9			
10	Recommendation: Sell to the former owner or the		
11	former owner's heirs or devisees for \$9,997.37. I		
12	payment is not received within 60 days after the		
13	effective date of this resolve, sell to the highest b	oidder	
14	for not less than \$10,000.00.		
15			
16			
17	Albany Township, Oxford Count	ty	
18	M. OVO16 Pl. 02 L + 100		150000550
19	Map OX016, Plan 02, Lot 198		178020753-2
20			0.20
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 \$	1,961.42	
30	Interest	\$37.66	
31	Costs	\$38.00	
32	Deed	\$19.00	
33			
34	Total \$	2,056.08	
35			
36	Recommendation: Sell to the former owner or th	ne	
37	former owner's heirs or devisees for \$2,056.08. I	If	
38	payment is not received within 60 days after the		
39	effective date of this resolve, sell to the highest b	oidder	
40	for not less than \$2,075.00.		
41			
42			
43	Milton Township, Oxford Count	.y	
44	M. OVOLO DI CALL COLLA		170100001 -
45	Map OX018, Plan 04, Lots 3 and 4		178120081-5

1 2 3	Howe, Christopher P.	2.89 acre	es with building
4	TAX LIABILITY	#127.02	
5	2021	\$135.93	
6	2022	\$144.96	
7	2023	\$147.45	
8	2024 (estimated)	\$147.45	
9 10	Estimated Total Tayon	<u> </u>	
11	Estimated Total Taxes	\$575.79	
12	Interest	\$11.06	
13	Costs	\$38.00 \$19.00	
14	Deed	\$19.00	
15	Total	\$643.85	
16	Total	φ0 4 3.63	
17	Recommendation: Sell to the former owner	r or the	
18	former owner's heirs or devisees for \$643.8		
19	is not received within 60 days after the effe		
20	this resolve, sell to the highest bidder for n		
21	\$650.00.	ot iess than	
22	\$030.00.		
23			
24	Argyle Township, Penobscor	t County	
25			
26	Map PE035, Plan 02, Lot 27.3		198012038-1
27			
28	Burns, Richard J.		3.70 acres
29			
30	TAX LIABILITY		
31	2021	\$98.59	
32	2022	\$90.28	
33	2023	\$98.26	
34	2024 (estimated)	\$98.26	
35	(141 4114)	*****	
36	Estimated Total Taxes	\$385.39	
37	Interest	\$7.73	
38	Costs	\$38.00	
39	Deed	\$19.00	
40			
41	Total	\$450.12	
42		•	

Orneville Township, Piscataquis County Map P1082, Plan 01, Lots 4.111 and 218212043-1 11 4.12 12 21	1 2 3 4 5 6	former owner's heir is not received with	Sell to the former owner or rs or devisees for \$450.12. sin 60 days after the effecti the highest bidder for not l	If payment ve date of	
Map P1082, Plan 01, Lots 4.111 and 4.12 Castellano, Dominic M. TAX LIABILITY Castellano, Dominic M. S4.00 acres TAX LIABILITY Castellano, Dominic M. S4.00 acres TAX LIABILITY Castellano, Dominic M. TAX LIABILITY Castellano, Dominic M. S4.00 acres Total Castellano, Dominic M. S4.00 acres S4.00 acres S4.00 acres Castellano, Dominic M. S4.00 acres Castellano, Dominic M. S4.00 acres S4.00 acres Castellano, Dominic M. S4.00 acres S4.00 acres Castellano, Dominic M. Castellano, Dominic M. Castellano, Dominic M. S4.00 acres Castellano, Dominic M. Castellano, Domin	7				
Map P1082, Plan 01, Lots 4.111 and 4.12 4.12 13 Castellano, Dominic M. 84.00 acres		Ornevi	lle Township, Piscataquis	County	
11		Man PIOS2 Plan 01 I ats 4.1	11 and		218212043_1
13 Castellano, Dominic M. 84.00 acres 14 15 TAX LIABILITY 16 2021 \$391.30 17 2022 \$392.45 18 2023 \$396.47 19 2024 (estimated) \$396.47 20 21 Estimated Total Taxes \$1,576.69 22 Interest \$31.33 23 Costs \$388.00 24 Deed \$19.00 25 26 Total \$1,665.02 27 28 Recommendation: Sell to the former owner or the 29 former owner's heirs or devisees for \$1,665.02. If 30 payment is not received within 60 days after the 31 effective date of this resolve, sell to the highest bidder 32 for not less than \$1,675.00. 33 34 35 Atkinson Township, Piscataquis County 36 37 Map P1086, Plan 09, Lot 23 38 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44			11 and		210212043-1
14 15	12				
TAX LIABILITY 16	13	Castellano, Dominic M.			84.00 acres
16 2021 \$391.30 17 2022 \$392.45 18 2023 \$396.47 19 2024 (estimated) \$396.47 20 21 Estimated Total Taxes \$1,576.69 21 Interest \$31.33 23 Costs \$38.00 24 Deed \$19.00 25	14				
17			TAX LIABILITY		
18				•	
19					
20 21 Estimated Total Taxes \$1,576.69 22 Interest \$31.33 23 Costs \$38.00 24 Deed \$19.00 25 26 Total \$1,665.02 27 28 Recommendation: Sell to the former owner or the 29 former owner's heirs or devisees for \$1,665.02. If 30 payment is not received within 60 days after the 31 effective date of this resolve, sell to the highest bidder 32 for not less than \$1,675.00. 33 34 35 Atkinson Township, Piscataquis County 36 37 Map PI086, Plan 09, Lot 23 210200296-1 38 39 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 42 2021 \$121.08 43 43 2022 \$121.44					
21		2024 (estimated)		\$396.47	
22		Estimated Total Ta		\$1.576.60	
23			ACS		
24 Deed \$19.00 25 26 Total \$1,665.02 27 28 Recommendation: Sell to the former owner or the 29 former owner's heirs or devisees for \$1,665.02. If 30 payment is not received within 60 days after the 31 effective date of this resolve, sell to the highest bidder 32 for not less than \$1,675.00. 33 34 35 36 37 Map PI086, Plan 09, Lot 23 38 39 Snable, Albert TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44					
25 26 27 28 Recommendation: Sell to the former owner or the 29 former owner's heirs or devisees for \$1,665.02. If 30 payment is not received within 60 days after the 31 effective date of this resolve, sell to the highest bidder 32 for not less than \$1,675.00. 33 34 35 Atkinson Township, Piscataquis County 36 37 Map PI086, Plan 09, Lot 23 38 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44					
27 28 Recommendation: Sell to the former owner or the 29 former owner's heirs or devisees for \$1,665.02. If 30 payment is not received within 60 days after the 31 effective date of this resolve, sell to the highest bidder 32 for not less than \$1,675.00. 33 34 35 36 37 Map PI086, Plan 09, Lot 23 38 39 Snable, Albert TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44				4-2100	
28 Recommendation: Sell to the former owner or the 29 former owner's heirs or devisees for \$1,665.02. If 30 payment is not received within 60 days after the 31 effective date of this resolve, sell to the highest bidder 32 for not less than \$1,675.00. 33 34 35 Atkinson Township, Piscataquis County 36 37 Map PI086, Plan 09, Lot 23 210200296-1 38 39 Snable, Albert TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44		Total	_	\$1,665.02	
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 Snable, Albert TAX LIABILITY 2021 \$121.08 43 2102022 \$121.44	27				
30 payment is not received within 60 days after the 31 effective date of this resolve, sell to the highest bidder 32 for not less than \$1,675.00. 33 34 35 Atkinson Township, Piscataquis County 36 37 Map PI086, Plan 09, Lot 23 210200296-1 38 39 Snable, Albert TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44	28	Recommendation: S	Sell to the former owner or	r the	
31 effective date of this resolve, sell to the highest bidder 32 for not less than \$1,675.00. 33 34 35 Atkinson Township, Piscataquis County 36 37 Map PI086, Plan 09, Lot 23 38 39 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44	29	former owner's heir	s or devisees for \$1,665.02	2. If	
32 for not less than \$1,675.00. 33					
33 34 35			_	st bidder	
34 35 Atkinson Township, Piscataquis County 36 37 Map PI086, Plan 09, Lot 23 210200296-1 38 39 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44		for not less than \$1.	,675.00.		
35 Atkinson Township, Piscataquis County 36 37 Map PI086, Plan 09, Lot 23 210200296-1 38 39 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44	33				
36 37 Map PI086, Plan 09, Lot 23 38 39 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44	34				
37 Map PI086, Plan 09, Lot 23 38 39 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44	35	Atkins	on Township, Piscataquis	County	
38 39 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44	36		17 1	,	
39 Snable, Albert 20.00 acres 40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44		Map PI086, Plan 09, Lot 23			210200296-1
40 41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44					
41 TAX LIABILITY 42 2021 \$121.08 43 2022 \$121.44	39	Snable, Albert			20.00 acres
42 2021 \$121.08 43 2022 \$121.44	40				
42 2021 \$121.08 43 2022 \$121.44	41		TAX LIABILITY		
43 2022 \$121.44		2021		\$121.08	
44					
44 2023 \$122.68	44	2023		\$122.68	

1 2	2024 (estimated)	\$122.68	
3	Estimated Total Taxes	\$487.88	
4	Interest	\$407.00 \$9.69	
5	Costs	\$38.00	
6 7	Deed	\$19.00	
	T-4-1	Φ554.57	
8	Total	\$554.57	
9		.1	
10	Recommendation: Sell to the form		
11	former owner's heirs or devisees f		
12	is not received within 60 days after		
13	this resolve, sell to the highest bid	ider for not less than	
14	\$575.00.		
15			
16			
17 18	T1 R1 NBKP Taunton and R	laynham, Somerset County	7
19	Man SO021 Dlan 02 Lat 1		259020150 1
20	Map SO031, Plan 02, Lot 1		258030150-1
20	Amas Annahalla Tamar		0.15 0000
	Ames, Annabelle Tomer		0.15 acre
22	T137111	DH ITW	
23	TAX LIA		
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	m . 1	0.500.50	
34	Total	\$500.53	
35		.•	
36	Recommendation: Sell to the form		
37	former owner's heirs or devisees f		
38	is not received within 60 days after		
39	this resolve, sell to the highest bid	lder for not less than	
40	\$525.00.		
41	-		
42			
43	T3 R1 NBKP, So	omerset County	
44	,	,	
45	Map SO034, Plan 03, Lot 7		258330010-2
	* '		

1 2	Calvi, Morgan, Trustee	0.43 acre
3		
4	TAX LIABILITY	
5	2021 \$219.58	
6	2022 \$207.61	
7	2023 \$216.59	
8 9	2024 (estimated) \$216.59	
10	Estimated Total Taxes \$860.37	
11	Interest \$17.32	
12	Costs \$38.00	
13	Deed \$19.00	
14	φ17.00	
15	Total \$934.69	
16	***	
17	Recommendation: Sell to the former owner or the	
18	former owner's heirs or devisees for \$934.69. If payment	
19	is not received within 60 days after the effective date of	
20	this resolve, sell to the highest bidder for not less than	
21	\$950.00.	
22		
23		
24	T3 R1 NBKP, Somerset County	
25		
26	Map SO034, Plan 03, Lot 7.1	258330166-3
27		
28	Calvi, Morgan, Trustee	0.26 acre
29		
30	TAX LIABILITY	
31	2021 \$153.49	
32	2022 \$145.12	
33	2023 \$151.40	
34	2024 (estimated) \$151.40	
35		
36	Estimated Total Taxes \$601.41	
37	Interest \$12.11	
38	Costs \$38.00	
39	Deed \$19.00	
40		
41	Total \$670.52	
42		

7		
8 T1 R3 TS, Washington County		
9		
10 Map WA020, Plan 02, Lot 19 298090	0022-1	
11		
Gallison, Eleanor E. et al. 24.20) acres	
13		
14 TAX LIABILITY		
15 2021 \$132.58		
16 2022 \$136.77		
17 2023 \$141.91		
18 2024 (estimated) \$141.91		
19		
20 Estimated Total Taxes \$553.17		
21 Interest \$10.69		
22 Costs \$38.00 23 Deed \$19.00		
23 Deed \$19.00 24		
25 Total \$620.86		
26		
27 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		
31 \$625.00.		
33		
34 Edmunds Township, Washington County		
35		
36 Map WA029, Plan 01, Lot 40 298040)211-4	
37		
Tucker, Michael J., II 2.18 acres with bu	ıilding	
39		
40 TAX LIABILITY		
41 2021 \$59.41		
42 2022 \$61.29		
43 2023 \$63.59		
44 2024 (estimated) \$63.59		

1				
2	Estimated Total Taxes	\$247.88		
3	Interest	\$4.79		
4	Costs	\$38.00		
5	Deed	\$19.00		
6	Deed	\$19.00		
7	Total	\$200.67		
8	Total	\$309.67		
	D C - 11 4 - 41 - 5			
9	Recommendation: Sell to the form			
10		former owner's heirs or devisees for \$309.67. If payment		
11	is not received within 60 days aft			
12		this resolve, sell to the highest bidder for not less than		
13	\$325.00.			
14				
15				
16	Cathance Township,	Washington County		
17	Cathanee Township,	w asimigton County		
18	Map WA034, Plan 03, Lot 14	293300019-3		
19	Wap W A034, 1 Ian 03, Lot 14	293300019-3		
20	Becnel, Chad	2.00 acres with building		
	Decliei, Cliad	2.00 acres with building		
21				
22	TAX LIA	ABILITY		
23	2021	\$81.82		
24	2022	\$84.41		
25	2023	\$87.58		
26	2024 (estimated)	\$87.58		
27	(**************************************	,		
28	Estimated Total Taxes	\$341.39		
29	Interest	\$6.60		
30	Costs	\$38.00		
31	Deed	\$19.00		
32	_ ****	¥-2-1-1		
33	Total	\$404.99		
34		4		
35	Recommendation: Sell to the form	mer owner or the		
36	former owner's heirs or devisees			
37	is not received within 60 days aft	* *		
38	this resolve, sell to the highest bid			
39	\$425.00.	add for not loss than		
40	ψ.25.00.			
41	SUMM	ARY		
42	This resolve authorizes the State Tay Ass	sessor to convey the interest of the State in		
43	several parcels of real estate in the Unorganize			
	55 , oral partors of roar obtato in the Onorganize	· · · · · · · · · · · · · · · · · · ·		