

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-SIX

—  
H.P. 1388 - L.D. 2075

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

**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 the Maine Revised Statutes, Title 32, chapter 114 using the sale process described in 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the sale is to be made to a specific individual or individuals as authorized in this resolve, in which case notice need not be published.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.

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, 2027.

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 2023 unorganized territory valuation book. Parcel descriptions are as follows:

**2023 MATURED TAX LIENS**

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Sinclair Township, Aroostook County

Map AR021, Plan 10, Lot 86 038982003  
1198-7215

Camp Spirit, LLC 7.30 acres with building

**TAX LIABILITY**

2023	\$2,219.16
2024	\$2,749.83
2025	\$2,070.23
2026 (estimated)	\$2,070.23
Estimated Total Taxes	\$9,109.45
Interest	\$565.18
Costs	\$38.00
Deed	\$25.00
Total	\$9,737.63

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$9,737.63. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$9,750.00.

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T20 R11 & R12 WELS (Big Twenty Township), Aroostook County

Map AR078, Plan 02, Lot 4 038010084  
1201-1250

Gaz Bar US, Inc. 3.79 acres

TAX LIABILITY

2021	\$51.08
2022	\$52.17
2023	\$51.95
2024	\$66.66
2025	\$64.58
2026 (estimated)	\$64.58
Estimated Total Taxes	\$351.02
Interest	\$28.55
Costs	\$76.00
Deed	\$25.00
Total	\$480.57

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$480.57. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$500.00.

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T20 R11 & R12 WELS (Big Twenty Township), Aroostook County

Map AR078, Plan 02, Lots 4.1 & 5

038010010  
1213-5154

Gaz Bar US, Inc.

2.81 acres with building

TAX LIABILITY

2021	\$180.81
2022	\$182.10
2023	\$181.33
2024	\$225.83
2025	\$195.43
2026 (estimated)	\$195.43
Estimated Total Taxes	\$1,160.93
Interest	\$99.14
Costs	\$76.00
Deed	\$25.00
Total	\$1,361.07

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$1,361.07. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,375.00.

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T4 R3 BKP WKR (Wyman Township), Franklin County

Map FR004, Plan 02, Lot 99 078280191  
1411-5387

Purtle, Thomas 0.23 acre

TAX LIABILITY	
2023	\$182.28
2024	\$167.11
2025	\$180.10
2026 (estimated)	\$180.10
Estimated Total Taxes	\$709.59
Interest	\$41.73
Costs	\$38.00
Deed	\$25.00
Total	\$814.32

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$814.32. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$825.00.

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Freeman Township, Franklin County

Map FR025, Plan 02, Lots 162.62 & 162.63 078082059  
1197-4373

Pinkham, Mark 14.00 acres

TAX LIABILITY	
2023	\$60.49
2024	\$174.85

2025	\$311.42
2026 (estimated)	\$311.42
Estimated Total Taxes	<u>\$858.18</u>
Interest	\$28.76
Costs	\$38.00
Deed	\$25.00
Total	<u>\$949.94</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$949.94. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$950.00.

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Albany Township, Oxford County

Map OX016, Plan 01, Lot 109

178020370  
1214-5868

Conery, Robert, Jr.

1.40 acres with building

TAX LIABILITY

2023	\$116.87
2024	\$138.00
2025	\$233.48
2026 (estimated)	\$233.48
Estimated Total Taxes	<u>\$721.83</u>
Interest	\$29.16
Costs	\$38.00
Deed	\$25.00
Total	<u>\$813.99</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$813.99. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$825.00.

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Kingman Township, Penobscot County

Map PE036, Plan 01, Lot 3.2

198080029  
1218-0040

Whitehead, Donald

0.83 acre with building

TAX LIABILITY

2023	\$114.26
2024	\$128.53
2025	\$161.76
2026 (estimated)	\$161.76
Estimated Total Taxes	<u>\$566.31</u>
Interest	\$28.06
Costs	\$38.00
Deed	\$25.00
Total	<u>\$657.37</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$657.37. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$675.00.

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Kingman Township, Penobscot County

Map PE036, Plan 03, Lots 118 & 119

198080295  
1201-6033

Osgood, Keith and Helen

0.55 acre with building

TAX LIABILITY

2023	\$182.05
2024	\$214.16
2025	\$324.37
2026 (estimated)	\$324.37
Estimated Total Taxes	<u>\$1,044.95</u>
Interest	\$45.47
Costs	\$38.00
Deed	\$25.00
Total	<u>\$1,153.42</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$1,153.42. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,175.00.

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Kingman Township, Penobscot County

Map PE036, Plan 03, Lot 143 198080097  
1212-0663

Keith, Helen M. and Perry, Patricia A. 1.75 acres

TAX LIABILITY	
2023	\$89.00
2024	\$104.72
2025	\$150.35
2026 (estimated)	\$150.35
Estimated Total Taxes	\$494.42
Interest	\$22.23
Costs	\$38.00
Deed	\$25.00
Total	\$579.65

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$579.65. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$600.00.

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Prentiss Township, Penobscot County

Map PE038, Plan 11, Lot 21 195400197  
1197-9190

Keough, George and Santiago, Damian 41.00 acres

TAX LIABILITY	
2023	\$244.53

2024	\$305.42
2025	\$292.10
2026 (estimated)	\$292.10
Estimated Total Taxes	<u>\$1,134.15</u>
Interest	\$62.45
Costs	\$38.00
Deed	\$25.00
Total	<u>\$1,259.60</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$1,259.60. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,275.00.

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Greenfield Township, Penobscot County

Map PE039, Plan 08, Lot 67.3

192700339  
1231-5069

Dagostino, David and James

2.60 acres

TAX LIABILITY

2023	\$61.58
2024	\$64.54
2025	\$105.56
2026 (estimated)	\$105.56
Estimated Total Taxes	<u>\$337.24</u>
Interest	\$14.74
Costs	\$38.00
Deed	\$25.00
Total	<u>\$414.98</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$414.98. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$425.00.

Elliotsville Township, Piscataquis County

Map PI084, Plan 02, Lot 34

210800115

1225-5098

Beety, Therese R. and Thomas, Michael  
P. (Personal Representative)

0.45 acre with building

TAX LIABILITY

2023	\$220.65
2024	\$278.78
2025	\$269.87
2026 (estimated)	\$269.87
Estimated Total Taxes	<u>\$1,039.17</u>
Interest	\$37.52
Costs	\$38.00
Deed	\$25.00
Total	<u>\$1,139.69</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$1,139.69. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,150.00.

T2 R1 BKP WKR (Lexington Township), Somerset County

Map SO001, Plan 02, Lot 19.3

258310268

1204-6690

Emond, Normand

0.23 acre with building,  
25% ownership

TAX LIABILITY

2023	\$13.17
2024	\$13.00
2025	\$23.09
2026 (estimated)	\$23.09
Estimated Total Taxes	<u>\$72.35</u>
Interest	\$1.23
Costs	\$38.00

Deed	\$25.00
Total	<u>\$136.58</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$136.58. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$150.00.

T3 R6 BKP WKR (Upper Enchanted Township), Somerset County

Map SO015, Plan 09, Lot 158 258582016  
1225-0264

Stratton, Basil and Raeann 41.20 acres with building

TAX LIABILITY

2023	\$497.50
2024	\$540.91
2025	\$553.12
2026 (estimated)	\$553.12
Estimated Total Taxes	<u>\$2,144.65</u>
Interest	\$120.65
Costs	\$38.00
Deed	\$25.00
Total	<u>\$2,238.30</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$2,238.30. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$2,350.00.

T5 R6 BKP WKR (Haynestown), Somerset County

Map SO017, Plan 01, Lot 5 258650008  
1236-5194

McCorrison, Melvin B. 3.00 acres with building

TAX LIABILITY

2023	\$785.57
2024	\$757.39
2025	\$973.05
2026 (estimated)	\$973.05
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Estimated Total Taxes	\$3,489.06
Interest	\$182.76
Costs	\$38.00
Deed	\$25.00
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Total	\$3,734.82

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$3,734.82. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$3,750.00.

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T29 Middle Division (Devereaux Township), Washington County

Map WA009, Plan 01, Lot 12	298020016 1198-7576
Corey, Paul B.	0.94 acre

TAX LIABILITY

2023	\$436.33
2024	\$426.62
2025	\$674.42
2026 (estimated)	\$674.42
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Estimated Total Taxes	\$2,211.79
Interest	\$101.97
Costs	\$38.00
Deed	\$25.00
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Total	\$2,376.76

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$2,376.76. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$2,400.00.

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T30 Middle Division, Washington County

Map WA010, Plan 01, Lot 1.1

298260035  
1219-0038

Moody, Joshua

0.00 acres building only

TAX LIABILITY

2023	\$281.27
2024	\$313.52
2025	\$324.02
2026 (estimated)	\$324.02
Estimated Total Taxes	<u>\$1,242.83</u>
Interest	\$68.83
Costs	\$38.00
Deed	\$25.00
Total	<u>\$1,374.66</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$1,374.66. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,375.00.

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Brookton Township, Washington County

Map WA028, Plan 02, Lot 33

298010112  
1201-1577

Butterfield, Mary

0.50 acre with building

TAX LIABILITY

2023	\$505.47
2024	\$801.68

2025	\$848.92
2026 (estimated)	\$848.92
Estimated Total Taxes	<u>\$3,004.99</u>
Interest	\$130.64
Costs	\$38.00
Deed	\$25.00
Total	<u>\$3,198.63</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$3,198.63. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$3,200.00.

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Trescott Township, Washington County

Map WA032, Plan 01, Lot 47.8

298110352  
1209-5631

Scollan, Michael F. and Raymond J.

1.62 acres

TAX LIABILITY

2023	\$55.30
2024	\$55.20
2025	\$81.83
2026 (estimated)	\$81.83
Estimated Total Taxes	<u>\$274.16</u>
Interest	\$13.03
Costs	\$38.00
Deed	\$25.00
Total	<u>\$350.19</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$350.19. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$375.00.

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Big Lake Township, Washington County

Map WA033, Plan 03, Lot 7.4

293400192  
1200-2275

Blaney, Richard et al.

0.60 acre with building

TAX LIABILITY	
2023	\$476.54
2024	\$468.98
2025	\$1,117.88
2026 (estimated)	\$1,117.88
Estimated Total Taxes	<u>\$3,181.28</u>
Interest	\$111.60
Costs	\$38.00
Deed	\$25.00
Total	<u>\$3,355.88</u>

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$3,355.88. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$3,375.00.

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