



# 130th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2022

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Legislative Document

No. 1794

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H.P. 1335

House of Representatives, December 9, 2021

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

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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.

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8 this resolve, in which case notice need not be published.

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

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

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

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

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

24   **2019 MATURED TAX LIENS**

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25   Sinclair Township, Aroostook County

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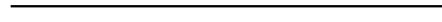
27		
28	Map AR021, Plan 04, Lot 113	038980448-3
29		
30	Carrier, Leo James and Patricia A.	0.14 acre with building

31

32   TAX LIABILITY		
33	2019	\$154.94
34	2020	\$193.96
35	2021	\$196.77
36	2022 (estimated)	\$196.77
37		<hr/>
38	Estimated Total Taxes	\$742.44
39	Interest	\$21.70
40	Costs	\$38.00
41	Deed	\$19.00
42		<hr/>
43	Total	\$821.14

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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.



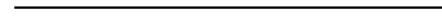
Connor Township, Aroostook County

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.  
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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.  
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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

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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.  
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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

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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.  
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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.

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12 Freeman Township, Franklin County

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

17		
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.

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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.  
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20 Madrid Township, Franklin County

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

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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.  
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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

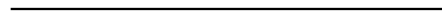
TAX LIABILITY

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

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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

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

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TAX LIABILITY

2019 \$228.98  
2020 \$316.13  
2021 \$320.75  
2022 (estimated) \$320.75

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Estimated Total Taxes \$1,186.61  
Interest \$33.26  
Costs \$38.00  
Deed \$19.00

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Total \$1,276.87

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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

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

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TAX LIABILITY

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.

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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>

41  
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.

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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	<hr/> \$2,822.05
Interest	\$93.13
Costs	\$38.00
Deed	\$19.00
Total	<hr/> \$2,972.18

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.

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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	<hr/> \$2,843.22
Interest	\$169.62
Costs	\$57.00
Deed	\$19.00

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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
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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.

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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.