

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

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

**Emergency preamble.** Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** ownership of certain parcels of property in the Unorganized Territory of the State has devolved to the State due to property tax delinquencies; and

**Whereas,** the sale and conveyance of such parcels by the State Tax Assessor require the authorization of the Legislature; and

**Whereas,** legislative action is immediately necessary to ensure timely and efficient property tax administration in the Unorganized Territory; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

**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. 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the sale is to be made to a specific individual or individuals as authorized in this resolve, in which case notice need not be published.

2. 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, 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, 2017.

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 2013 State Valuation. Parcel descriptions are as follows:

### **2013 MATURED TAX LIENS**

SP0559, LD 1457, item 1, 127th Maine State Legislature  
Resolve, Authorizing the State Tax Assessor To Convey the Interest  
of the State in Certain Real Estate in the Unorganized Territory

---

Map AR021, Plan 5, Lot 51  
Martin, Jacob P.

T17 R4 WELS, Aroostook County

038980029-3  
0.11 acre

TAX LIABILITY

2013	\$81.72
2014	81.35
2015	84.27
2016 (estimated)	84.27
<hr/>	
Estimated Total Taxes	\$331.61
Interest	11.43
Costs	38.00
Deed	19.00
<hr/>	
Total	\$400.04

Recommendation: Sell to Martin, Jacob P. for \$400.04. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$425.00.

---

Map AR030, Plan 2, Lot 1.1  
Gorfinkle, H. M. et al.

T16 R5 WELS, Aroostook County

038900043-1  
0.49 acre

TAX LIABILITY

2013	\$158.05
2014	157.35
2015	162.99
2016 (estimated)	162.99
<hr/>	
Estimated Total Taxes	\$641.38
Interest	22.11
Costs	38.00
Deed	19.00
<hr/>	
Total	\$720.49

Recommendation: Sell to Gorfinkle, H. M. et al. for \$720.49. If they do not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$725.00.

---

SP0559, LD 1457, item 1, 127th Maine State Legislature  
 Resolve, Authorizing the State Tax Assessor To Convey the Interest  
 of the State in Certain Real Estate in the Unorganized Territory

Map AR031, Plan 1, Lot 75 St. Peter, Maryann	Cross Lake TWP, Aroostook County	038990330-4 0.33 acre with building
---	----------------------------------	--

TAX LIABILITY

2012		\$417.05
2013		420.81
2014		418.93
2015		287.04
2016 (estimated)		287.04
		\$1,830.87
Estimated Total Taxes		\$1,830.87
Interest		131.83
Costs		51.00
Deed		19.00
		\$2,032.70
Total		\$2,032.70

Recommendation: Sell to St. Peter, Maryann for \$2,032.70. If she does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$2,050.00.

---

Map FR004, Plan 2, Lot 119 Marco, Wesley G.	T4 R3 BKP WKR, Franklin County	078280157-1 0.14 acre
--	--------------------------------	--------------------------

TAX LIABILITY

2013		\$46.91
2014		43.15
2015		43.57
2016 (estimated)		43.57
		\$177.20
Estimated Total Taxes		\$177.20
Interest		6.44
Costs		38.00
Deed		19.00
		\$240.64
Total		\$240.64

Recommendation: Sell to Marco, Wesley G. for \$240.64. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$250.00.

SP0559, LD 1457, item 1, 127th Maine State Legislature  
Resolve, Authorizing the State Tax Assessor To Convey the Interest  
of the State in Certain Real Estate in the Unorganized Territory

---

T4 R3 BKP WKR, Franklin County  
Map FR004, Plan 2, Lot 92  
Bissonette, Joseph A. and Nancy E. 078280019-1  
0.23 acre

TAX LIABILITY

2013	\$95.44
2014	87.78
2015	88.63
2016 (estimated)	88.63
<hr/>	
Estimated Total Taxes	\$360.48
Interest	13.09
Costs	38.00
Deed	19.00
<hr/>	
Total	\$430.57

Recommendation: Sell to Bissonette, Joseph A. and Nancy E. for \$430.57. If they do not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$450.00.

---

Freeman TWP, Franklin County  
Map FR025, Plan 5, Lot 11  
Groeger, Donald 078080086-3  
1.88 acres with building

TAX LIABILITY

2013	\$393.33
2014	444.26
2015	448.57
2016 (estimated)	448.57
<hr/>	
Estimated Total Taxes	\$1,734.73
Interest	56.85
Costs	38.00
Deed	19.00
<hr/>	
Total	\$1,848.58

SP0559, LD 1457, item 1, 127th Maine State Legislature  
Resolve, Authorizing the State Tax Assessor To Convey the Interest  
of the State in Certain Real Estate in the Unorganized Territory

Recommendation: Sell to Groeger, Donald for \$1,848.58. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,850.00.

---

Salem TWP, Franklin County  
Map FR027, Plan 2, Lots 5.102, 5.12 and 5.161  
Howard, Stuart

078200319-1  
10.80 acres with building

TAX LIABILITY

2013	\$394.99
2014	850.74
2015	858.99
2016 (estimated)	858.99
<hr/>	
Estimated Total Taxes	\$2,963.71
Interest	126.90
Costs	38.00
Deed	19.00
<hr/>	
Total	\$3,147.61

Recommendation: Sell to Howard, Stuart for \$3,147.61. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$3,150.00.

---

Madrid TWP, Franklin County  
Map FR029, Plan 5, Lot 2  
White, Christy J., Per. Rep.

071100280-5  
0.34 acre with building

TAX LIABILITY

2013	\$288.12
2014	262.76
2015	220.00
2016 (estimated)	220.00
<hr/>	
Estimated Total Taxes	\$990.88
Interest	39.45
Costs	38.00
Deed	19.00
<hr/>	
Total	\$1,087.33

SP0559, LD 1457, item 1, 127th Maine State Legislature  
Resolve, Authorizing the State Tax Assessor To Convey the Interest  
of the State in Certain Real Estate in the Unorganized Territory

Recommendation: Sell to White, Christy J., Per. Rep. for  
\$1,087.33. If she does not pay this amount within 60 days after the  
effective date of this resolve, sell to the highest bidder for not less  
than \$1,100.00.

---

Fletchers Landing TWP, Hancock County  
Map HA004, Plan 2, Lot 84  
Colby, Felicia M. 098040056-4  
0.72 acre

TAX LIABILITY

2013	\$16.73
2014	20.30
2015	18.71
2016 (estimated)	18.71
<hr/>	
Estimated Total Taxes	\$74.45
Interest	4.36
Costs	51.00
Deed	19.00
<hr/>	
Total	\$148.81

Recommendation: Sell to Colby, Felicia M. for \$148.81. If she  
does not pay this amount within 60 days after the effective date of  
this resolve, sell to the highest bidder for not less than \$150.00.

---

Albany TWP, Oxford County  
Map OX016, Plan 1, Lots 46.1 and 46.2  
Sprague, George A. and Brown, Helen and John S. 178020536-2  
0.66 acre

TAX LIABILITY

2013	\$52.98
2014	61.96
2015	63.59
2016 (estimated)	63.59
<hr/>	
Estimated Total Taxes	\$242.12
Interest	7.73
Costs	38.00
Deed	19.00

SP0559, LD 1457, item 1, 127th Maine State Legislature  
 Resolve, Authorizing the State Tax Assessor To Convey the Interest  
 of the State in Certain Real Estate in the Unorganized Territory

Total	\$306.85
Recommendation: Sell to Sprague, George A. and Brown, Helen and John S. for \$306.85. If they do not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$325.00.	

	Albany TWP, Oxford County
Map OX016, Plan 2, Lot 225.2	178022050-1
Thibodeau, Andre R.	11.44 acres

TAX LIABILITY	
2013	\$271.60
2014	204.96
2015	210.42
2016 (estimated)	210.42
Estimated Total Taxes	
Interest	35.69
Costs	38.00
Deed	19.00
Total	
Recommendation: Sell to Thibodeau, Andre R. for \$990.09. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,000.00.	

	Kingman TWP, Penobscot County
Map PE036, Plan 2, Lots 59.2, 60.1 and 61.1	198080012-1
Briggs, Albion G.	4.65 acres with building

TAX LIABILITY	
2013	\$254.83
2014	255.12
2015	202.54
2016 (estimated)	202.54
Estimated Total Taxes	
Interest	35.69
Costs	38.00

SP0559, LD 1457, item 1, 127th Maine State Legislature  
 Resolve, Authorizing the State Tax Assessor To Convey the Interest  
 of the State in Certain Real Estate in the Unorganized Territory

Deed	19.00
<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	
Total	\$1,007.72

Recommendation: Sell to Briggs, Albion G. for \$1,007.72. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$1,025.00.

---

	Greenfield TWP, Penobscot County
Map PE039, Plan 8, Lot 70	192700343-1
Doucette, Donald	0.30 acre

TAX LIABILITY

2013	\$22.84
2014	22.86
2015	22.97
2016 (estimated)	22.97
<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	
Estimated Total Taxes	\$91.64
Interest	3.20
Costs	38.00
Deed	19.00
<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	
Total	\$151.84

Recommendation: Sell to Doucette, Donald for \$151.84. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$175.00.

---

	T1 R1 NBKP T&R, Somerset County
Map SO031, Plan 5, Lot 8.6	258030201-1
Patterson, William A.	5 acres

TAX LIABILITY

2012	\$5,190.00
2013	179.12
2014	176.12
2015	181.04
2016 (estimated)	181.04
<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	
Estimated Total Taxes	\$5,907.32
Interest	691.02

SP0559, LD 1457, item 1, 127th Maine State Legislature  
 Resolve, Authorizing the State Tax Assessor To Convey the Interest  
 of the State in Certain Real Estate in the Unorganized Territory

Costs	51.00
Deed	19.00

	\$6,668.34
--	------------

Recommendation: Sell to Patterson, William A. for \$6,668.34.  
 If he does not pay this amount within 60 days after the effective  
 date of this resolve, sell to the highest bidder for not less than  
 \$6,675.00.

---

T1 R1 NBKP RS, Somerset County

Map SO033, Plan 6, Lot 16.1  
 Herrmann, Richard J. and Diane E.

258440487-2  
 0.94 acre with building

TAX LIABILITY

2013	\$14.58
2014	856.99
2015	873.92
2016 (estimated)	873.92

Estimated Total Taxes	\$2,619.41
Interest	91.51
Costs	38.00
Deed	19.00

Total	\$2,767.92
-------	------------

Recommendation: Sell to Herrmann, Richard J. and Diane E. for  
 \$2,767.92. If they do not pay this amount within 60 days after the  
 effective date of this resolve, sell to the highest bidder for not less  
 than \$2,775.00.

---

T29 Middle Division, Washington County

Map WA009, Plan 2, Lot 3  
 Leavitt, Mark L.

298020018-1  
 1.19 acres with building

TAX LIABILITY

2013	\$663.17
2014	660.72
2015	666.65
2016 (estimated)	666.65

SP0559, LD 1457, item 1, 127th Maine State Legislature  
 Resolve, Authorizing the State Tax Assessor To Convey the Interest  
 of the State in Certain Real Estate in the Unorganized Territory

Estimated Total Taxes	\$2,657.19
Interest	92.76
Costs	38.00
Deed	19.00

	\$2,806.95
--	------------

Recommendation: Sell to Leavitt, Mark L. for \$2,806.95. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$2,825.00.

---

T7 R2 NBPP, Washington County

Map WA022, Plan 1, Lot 11.2  
 Sawyer, Thomas M. and Rhonda S.

298080077-3  
 41 acres

TAX LIABILITY

2013	\$41.07
2014	41.03
2015	42.90
2016 (estimated)	42.90

	\$167.90
Estimated Total Taxes	\$167.90
Interest	5.75
Costs	38.00
Deed	19.00

	\$230.65
--	----------

Recommendation: Sell to Sawyer, Thomas M. and Rhonda S. for \$230.65. If they do not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$250.00.

---

Edmunds TWP, Washington County

Map WA029, Plan 1, Lot 40  
 Tucker, Michael J. II

298040211-2  
 2.18 acres with building

TAX LIABILITY

2013	\$52.01
2014	51.82
2015	54.06
2016 (estimated)	54.06

SP0559, LD 1457, item 1, 127th Maine State Legislature  
 Resolve, Authorizing the State Tax Assessor To Convey the Interest  
 of the State in Certain Real Estate in the Unorganized Territory

Estimated Total Taxes	\$211.95
Interest	6.97
Costs	38.00
Deed	19.00
Total	\$275.92

Recommendation: Sell to Tucker, Michael J. II for \$275.92. If he does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$300.00.

---

	Centerville TWP, Washington County
Map WA035, Plan 3, Lot 24.1	290800047-1
Mitchell, Vera	0.25 acre

TAX LIABILITY

2013	\$12.21
2014	15.00
2015	15.65
2016 (estimated)	15.65
Estimated Total Taxes	\$58.51
Interest	1.81
Costs	38.00
Deed	19.00
Total	\$117.32

Recommendation: Sell to Mitchell, Vera for \$117.32. If she does not pay this amount within 60 days after the effective date of this resolve, sell to the highest bidder for not less than \$125.00.

**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.

**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.