STATE OF MAINE

IN THE YEAR OF OUR LORD

TWO THOUSAND TWENTY-FIVE

H.P. 5 - L.D. 41

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sale is to be made to a specific individual or individuals as authorized in this resolve, in which case notice need not be published.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

E Township, Aroostook County

Map AR108, Plan 03, Lot 13.1

031600078-2

Durost, Charles E., Avis R. and Troy

10.00 acres with building

	TAX LIABILITY	
2022		\$95.64
2023		\$194.81
2024		\$295.50
2025 (estimated)		\$295.50
Estimated Total Taxes		\$881.45
Interest		\$20.20
Costs		\$38.00
Deed		\$19.00
Total		\$958.65

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.

Bancroft Township, Aroostook County

Map AR110, Plan 03, Lot 14

030400196-1

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2022	\$321.10
2023	\$322.07
2024	\$426.97
2025 (estimated)	\$426.97
Estimated Total Taxes	\$1,497.11
Interest	\$32.15
Costs	\$38.00
Deed	\$19.00
Total	\$1,586.26

Albany Township, Oxford County

Map OX016, Plan 02, Lot 183.2

2022

178022044-1

\$116.00

Savage, Michelle L. and Michael L.

1.54 acres

TAX LIABILITY

2023	\$118.00
2024	\$121.41
2025 (estimated)	\$121.41
Estimated Total Taxes	\$476.82
Interest	\$11.68
Costs	\$38.00
Deed	\$19.00
Total	\$545.50

Milton Township, Oxford County

Map OX018, Plan 04, Lot 2

178120109-3

Bennett, Michael

0.20 acre

TAX LIABILITY

2022	\$50.27
2023	\$51.14
2024	\$52.08
2025 (estimated)	\$52.08
Estimated Total Taxes	\$205.57
Interest	\$5.07
Costs	\$38.00
Deed	\$19.00
Total	\$267.64

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.

Kingman Township, Penobscot County

Map PE036, Plan 03, Lot 48 and 52

198080150-6

Talarico, Massimo and Kristen Spaulding

1.36 acres

2022	\$80.04
2023	\$87.11
2024	\$102.26
2025 (estimated)	\$102.26
Estimated Total Taxes	\$371.67
Interest	\$8.28
Costs	\$38.00
Deed	\$19.00
Total	\$436.95

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.

Grand Falls Township, Penobscot County

Map PE037, Plan 03, Lot 47

Total

192500095-1

\$225.90

Oldenburg, Norman

0.23 acre

	TAX LIABILITY	
2022		\$39.24
2023		\$42.70
2024		\$41.45
2025 (estimated)		\$41.45
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Estimated Total Taxes		\$164.84
Interest		\$4.06
Costs		\$38.00
Deed		\$19.00

Prentiss Township, Penobscot County

Map PE038, Plan 04, Lot 21

195400379-1

Currier, George

0.11 acre with building

	TAX LIABILITY	
2022		\$115.31
2023		\$125.50
2024		\$134.90
2025 (estimated)		\$134.90
Estimated Total Taxes		\$510.61
Interest		\$11.94
Costs		\$38.00
Deed		\$19.00
Total		\$579.55

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.

Greenfield Township, Penobscot County

Map PE039, Plan 04, Lot 14.11

192700148-1

Bergeron, Marguerite

1.00 acre with building

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2022	\$238.88
2023	\$259.99
2024	\$243.52
2025 (estimated)	\$243.52
Estimated Total Taxes	\$985.91
Interest	\$24.73
Costs	\$38.00
Deed	\$19.00
Total	\$1,067.64

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.

Orneville Township, Piscataquis County

Map PI082, Plan 01, Lot 54.1

218210477-2

Jaffee, l	David
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2.00 acres with building

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2022	\$95.82
2023	\$96.81
2024	\$97.62
2025 (estimated)	\$97.62
Estimated Total Taxes	\$387.87
Interest	\$9.62
Costs	\$38.00
Deed	\$19.00
Total	\$454.49

Long Pond Township, Somerset County

Map SO034, Plan 02, Lot 10

258330039-4

Rankin, Gregory K.

1.45 acres, 50% ownership

	TAX LIABILITY	
2022		\$301.84
2023		\$314.90
2024		\$424.33
2025 (estimated)		\$424.33
Estimated Total Taxes		\$1,465.40
Interest		\$30.71
Costs		\$38.00
Deed		\$19.00
Total		\$1,553.11

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.

Concord Township, Somerset County

Map SO081, Plan 01, Lot 46.2

258180037-1

Gozdek, Joseph, Jr.

0.39 acre

\$72.87
\$76.02
\$83.15
\$83.15
\$315.19
\$7.41
\$38.00
\$19.00
\$379.60

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.

Concord Township, Somerset County

Map SO081, Plan 02, Lot 64.1

2022

258180332-4

Martel, Keith

1.54 acres with building

\$200.13

TAX LIABILITY

2023 2024 2025 (estimated)	\$208.79 \$215.73 \$215.73
Estimated Total Taxes Interest Costs Deed	\$840.38 \$20.36 \$38.00 \$19.00
Total	\$917.74

T29 Middle Division, Washington County

Map WA009, Plan 02, Lot 6

298020009-2

Elliott, Edward A., Sr. and Ann M.

0.80 acre with building

	TAX LIABILITY	
2022		\$445.41
2023		\$877.24
2024		\$877.20
2025 (estimated)		\$877.20
Estimated Total Taxes		\$3,077.05
Interest		\$85.81
Costs		\$38.00
Deed		\$19.00
Total		\$3,219.86

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.

T30 Middle Division, Washington County

Map WA010, Plan 01, Lot 1

298260005-1

Dalton, Kerry

0.00 acre, building on leased land

	IAA LIADILII I
2022	\$144.50
2023	\$149.94
2024	\$175.68
2025 (estimated)	\$175.68
Estimated Total Taxes	\$645.80
Interest	\$14.67
Costs	\$38.00
Deed	\$19.00
Total	\$717.47

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.

Brookton Township, Washington County

Map WA028, Plan 01, Lot 6.3

298010136-1

\$84.49

Cropley, Steven W.

2022

2.00 acres

TAX	I	JΑ	١BI	LI	TY

2023	\$87.67
2024	\$100.51
2025 (estimated)	\$100.51
Estimated Total Taxes	\$373.18
Interest	\$8.58
Costs	\$38.00
Deed	\$19.00
Total	\$438.76

Brookton Township, Washington County

Map WA028, Plan 01, Lot 32

298010162-1

Kinney, Paul

7.50 acres with building

	TAX LIABILITY	
2022		\$160.40
2023		\$386.93
2024		\$457.09
2025 (estimated)		\$457.09
Estimated Total Taxes		\$1,461.51
Interest		\$25.10
Costs		\$38.00
Deed		\$19.00
Total		\$1,543.61

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.

Edmunds Township, Washington County

Map WA029, Plan 01, Lot 66

298040121-3

Griffin, Michael

6.50 acres

2022	\$71.32
2023	\$74.00
2024	\$79.51
2025 (estimated)	\$79.51
Estimated Total Taxes	\$304.34
Interest	\$7.24
Costs	\$38.00
Deed	\$19.00
Total	\$368.58

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.

Marion Township, Washington County

Map WA031, Plan 01, Lot 61

298100122-1

\$269.20

McMahon, Walter J. et al.

2022

60.00 acres

TAX	LI	AB]	ILITY	•

2023	\$279.33
2024	\$346.59
2025 (estimated)	\$346.59
Estimated Total Taxes	\$1,241.71
Interest	\$27.32
Costs	\$38.00
Deed	\$19.00
Total	\$1,326.03