

**TESTIMONY OF  
PETER W. LACY, STAFF ATTORNEY FOR THE OFFICE OF TAX POLICY  
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES**

Before the Joint Standing Committee on Taxation  
Hearing Date: *February 8, 2024*

LD 2024 – *“Resolve, to Authorize the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory”*

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Senator Grohoski, Representative Perry, and members of the Taxation Committee – good morning, my name is Peter Lacy, Staff Attorney for the Office of Tax Policy in the Department of Administrative and Financial Services. I am testifying at the request of the Administration in Support of LD 2024 – *“Resolve, to Authorize the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory.”*

This is a Department bill which is presented each year to allow the State Tax Assessor to sell properties that have acquired by the State through the tax lien process. As you know, Maine Revenue Services serves as the local assessor for properties located in the unorganized territory of the State. 36 M.R.S. § 1283 requires the State Tax Assessor to report to the Legislature all property in the unorganized territory that has been tax-acquired by the State and, after authorization by the Legislature, to sell that property. This Resolve is a statutory step in that process. The properties listed in the Resolve were acquired by the State through the foreclosure of tax liens for nonpayment of property taxes. None of the properties included in this Resolve are occupied homesteads.

This process is a routine element of unorganized territory tax administration, and the administrative costs can be absorbed within the current UT budget. The General Fund is reimbursed from the Unorganized Territory Education Services Fund for the costs of property tax administration in the unorganized territory.

The Administration looks forward to working with the Committee on the bill; representatives from MRS will be here for the Work Session to provide additional information and respond in detail to the Committee's questions.