



132nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2026

Legislative Document

No. 2075

H.P. 1388

House of Representatives, December 17, 2025

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

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 203.

Received by the Clerk of the House on December 15, 2025. 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 "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative SAYRE of Kennebunk.

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sale is to be made to a specific individual or individuals as authorized in this resolve, in which case notice need not be published.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

Sinclair Township, Aroostook County

Map AR021, Plan 10, Lot 86

038982003
1198-7215

7.30 acres with building

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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.

Map AR078, Plan 02, Lot 4

Gaz Bar US, Inc.

3.79 acres

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

1 Recommendation: Sell to the former owner or the
2 former owner's heirs or devisees for \$480.57. If payment
3 is not received within 90 days after the effective date of
4 this resolve, sell to the highest bidder for not less than
5 \$500.00.
6

7
8 T20 R11 & R12 WELS (Big Twenty Township), Aroostook County
9

10 Map AR078, Plan 02, Lots 4.1 & 5 038010010
11 1213-5154
12

13 Gaz Bar US, Inc. 2.81 acres with building
14

15 TAX LIABILITY

16 2021	\$180.81
17 2022	\$182.10
18 2023	\$181.33
19 2024	\$225.83
20 2025	\$195.43
21 2026 (estimated)	\$195.43
22	
23 Estimated Total Taxes	\$1,160.93
24 Interest	\$99.14
25 Costs	\$76.00
26 Deed	\$25.00
27	
28 Total	\$1,361.07

29
30 Recommendation: Sell to the former owner or the
31 former owner's heirs or devisees for \$1,361.07. If
32 payment is not received within 90 days after the
33 effective date of this resolve, sell to the highest bidder
34 for not less than \$1,375.00.
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37 T4 R3 BKP WKR (Wyman Township), Franklin County
38

39 Map FR004, Plan 02, Lot 99 078280191
40 1411-5387
41

42 Purtle, Thomas 0.23 acre
43

44 TAX LIABILITY

1	2023	\$182.28
2	2024	\$167.11
3	2025	\$180.10
4	2026 (estimated)	\$180.10
5		
6	Estimated Total Taxes	\$709.59
7	Interest	\$41.73
8	Costs	\$38.00
9	Deed	\$25.00
10		
11	Total	\$814.32

12
13 Recommendation: Sell to the former owner or the
14 former owner's heirs or devisees for \$814.32. If payment
15 is not received within 90 days after the effective date of
16 this resolve, sell to the highest bidder for not less than
17 \$825.00.
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20 Freeman Township, Franklin County
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22	Map FR025, Plan 02, Lots 162.62 &	078082059
23	162.63	1197-4373
24		
25	Pinkham, Mark	14.00 acres

26		
27	TAX LIABILITY	
28	2023	\$60.49
29	2024	\$174.85
30	2025	\$311.42
31	2026 (estimated)	\$311.42
32		
33	Estimated Total Taxes	\$858.18
34	Interest	\$28.76
35	Costs	\$38.00
36	Deed	\$25.00
37		
38	Total	\$949.94

39
40 Recommendation: Sell to the former owner or the
41 former owner's heirs or devisees for \$949.94. If payment
42 is not received within 90 days after the effective date of
43 this resolve, sell to the highest bidder for not less than
44 \$950.00.
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Madrid Township, Franklin County

Map FR029, Plan 01, Lot 6 071100122
1197-4557

Jurucla, Inc. 23.00 acres with building

TAX LIABILITY		
2023		\$1,153.38
2024		\$1,105.81
2025		\$1,896.73
2026 (estimated)		\$1,896.73
Estimated Total Taxes		\$6,052.65
Interest		\$180.42
Costs		\$38.00
Deed		\$25.00
Total		\$6,296.07

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$6,296.07. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$6,300.00.

Madrid Township, Franklin County

Map FR029, Plan 02, Lot 56 071100011
1202-2172

Candiano, Mary 1.15 acres

TAX LIABILITY		
2023		\$79.07
2024		\$75.31
2025		\$189.01
2026 (estimated)		\$189.01
Estimated Total Taxes		\$532.40
Interest		\$18.32
Costs		\$38.00
Deed		\$25.00

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098040029
1215-0534

0.15 acre with building

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\$25.00
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\$589.49

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178020370
1214-5868

1.40 acres with building

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1	2023	\$116.87
2	2024	\$138.00
3	2025	\$233.48
4	2026 (estimated)	\$233.48
5		
6	Estimated Total Taxes	\$721.83
7	Interest	\$29.16
8	Costs	\$38.00
9	Deed	\$25.00
10		
11	Total	\$813.99

12
13 Recommendation: Sell to the former owner or the
14 former owner's heirs or devisees for \$813.99. If payment
15 is not received within 90 days after the effective date of
16 this resolve, sell to the highest bidder for not less than
17 \$825.00.
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19
20 Argyle Township, Penobscot County

21
22 Map PE035, Plan 02, Lot 27 198010080
23 1213-5194
24
25 Tozier, Blaine 38.46 acres
26

27	TAX LIABILITY	
28	2023	\$295.32
29	2024	\$366.78
30	2025	\$361.27
31	2026 (estimated)	\$361.27
32		
33	Estimated Total Taxes	\$1,384.64
34	Interest	\$75.27
35	Costs	\$38.00
36	Deed	\$25.00
37		
38	Total	\$1,522.91

39
40 Recommendation: Sell to the former owner or the
41 former owner's heirs or devisees for \$1,522.91. If
42 payment is not received within 90 days after the
43 effective date of this resolve, sell to the highest bidder
44 for not less than \$1,525.00.
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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	\$566.31
Interest	\$28.06
Costs	\$38.00
Deed	\$25.00
Total	\$657.37

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.

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	\$1,044.95
Interest	\$45.47
Costs	\$38.00

1	Deed	\$25.00
2		
3	Total	<u>\$1,153.42</u>

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

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12 Kingman Township, Penobscot County

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14 Map PE036, Plan 03, Lot 143 198080097
15 1212-0663

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

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19 TAX LIABILITY

20	2023	\$89.00
21	2024	\$104.72
22	2025	\$150.35
23	2026 (estimated)	\$150.35

24

25	Estimated Total Taxes	<u>\$494.42</u>
26	Interest	\$22.23
27	Costs	\$38.00
28	Deed	\$25.00

29

30	Total	<u>\$579.65</u>
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32 Recommendation: Sell to the former owner or the
33 former owner's heirs or devisees for \$579.65. If payment
34 is not received within 90 days after the effective date of
35 this resolve, sell to the highest bidder for not less than
36 \$600.00.

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40 Prentiss Township, Penobscot County

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42 Map PE038, Plan 11, Lot 21 195400197
43 1197-9190

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45 Keough, George and Santiago, Damian 41.00 acres

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TAX LIABILITY

2023	\$244.53
2024	\$305.42
2025	\$292.10
2026 (estimated)	\$292.10
Estimated Total Taxes	\$1,134.15
Interest	\$62.45
Costs	\$38.00
Deed	\$25.00
Total	\$1,259.60

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.

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	\$337.24
Interest	\$14.74
Costs	\$38.00
Deed	\$25.00
Total	\$414.98

1 Recommendation: Sell to the former owner or the
2 former owner's heirs or devisees for \$414.98. If payment
3 is not received within 90 days after the effective date of
4 this resolve, sell to the highest bidder for not less than
5 \$425.00.
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8 Orneville Township, Piscataquis County
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10 Map PI082, Plan 02, Lot 34.4

218210413
1215-5091

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13 Stone, Michael and Barbara

39.00 acres with building
14

15 TAX LIABILITY

16 2023	\$724.76
17 2024	\$910.28
18 2025	\$929.15
19 2026 (estimated)	\$929.15

20	
21 Estimated Total Taxes	\$3,493.34
22 Interest	\$185.58
23 Costs	\$38.00
24 Deed	\$25.00

25	
26 Total	\$3,741.92

27
28 Recommendation: Sell to the former owner or the
29 former owner's heirs or devisees for \$3,741.92. If
30 payment is not received within 90 days after the
31 effective date of this resolve, sell to the highest bidder
32 for not less than \$3,750.00.
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34
35 Elliottsville Township, Piscataquis County
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37 Map PI084, Plan 02, Lot 34

210800115
1225-5098

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39
40 Beety, Therese R. and Thomas, Michael
41 P. (Personal Representative)

0.45 acre with building
42

43 TAX LIABILITY

44 2023	\$220.65
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1	2024	\$278.78
2	2025	\$269.87
3	2026 (estimated)	\$269.87
4		
5	Estimated Total Taxes	\$1,039.17
6	Interest	\$37.52
7	Costs	\$38.00
8	Deed	\$25.00
9		
10	Total	\$1,139.69

11
 12 Recommendation: Sell to the former owner or the
 13 former owner's heirs or devisees for \$1,139.69. If
 14 payment is not received within 90 days after the
 15 effective date of this resolve, sell to the highest bidder
 16 for not less than \$1,150.00.
 17

18
 19 T2 R1 BKP WKR (Lexington Township), Somerset County

20
 21 Map SO001, Plan 02, Lot 19.3 258310268
 22 1204-6690

23
 24 Emond, Normand 0.23 acre with building,
 25 25% ownership

26		
27	TAX LIABILITY	
28	2023	\$13.17
29	2024	\$13.00
30	2025	\$23.09
31	2026 (estimated)	\$23.09
32		
33	Estimated Total Taxes	\$72.35
34	Interest	\$1.23
35	Costs	\$38.00
36	Deed	\$25.00
37		
38	Total	\$136.58

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 40 Recommendation: Sell to the former owner or the
 41 former owner's heirs or devisees for \$136.58. If payment
 42 is not received within 90 days after the effective date of
 43 this resolve, sell to the highest bidder for not less than
 44 \$150.00.
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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
Estimated Total Taxes	<u>\$3,489.06</u>
Interest	\$182.76
Costs	\$38.00

1	Deed	\$25.00
2		
3	Total	<u>\$3,734.82</u>
4		
5	Recommendation: Sell to the former owner or the	
6	former owner's heirs or devisees for \$3,734.82. If	
7	payment is not received within 90 days after the	
8	effective date of this resolve, sell to the highest bidder	
9	for not less than \$3,750.00.	
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12	T1 R1 NBKP (Rockwood Strip), Somerset County	
13		
14	Map SO033, Plan 05, Lot 12	258440063
15		1215-0191
16		
17	Wheelock, Robert E., Jr.	0.18 acre with building
18		
19	TAX LIABILITY	
20	2023	\$554.65
21	2024	\$553.11
22	2025	\$565.93
23	2026 (estimated)	\$565.93
24		
25	Estimated Total Taxes	<u>\$2,239.62</u>
26	Interest	\$130.48
27	Costs	\$38.00
28	Deed	\$25.00
29		
30	Total	<u>\$2,433.10</u>
31		
32	Recommendation: Sell to the former owner or the	
33	former owner's heirs or devisees for \$2,433.10. If	
34	payment is not received within 90 days after the	
35	effective date of this resolve, sell to the highest bidder	
36	for not less than \$2,450.00.	
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39	T1 R2 NBKP (Tomhegan Township), Somerset County	
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41	Map SO037, Plan 01, Lot 13.4	258570231
42		1199-3273
43		
44	Humphrey, Kurt C.	41.50 acres with building

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TAX LIABILITY

2023	\$1,634.51
2024	\$1,656.76
2025	\$1,814.31
2026 (estimated)	\$1,814.31
Estimated Total Taxes	\$6,919.89
Interest	\$386.72
Costs	\$38.00
Deed	\$25.00
Total	\$7,369.61

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$7,369.61. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$7,375.00.

T27 ED (Greenlaw Chopping Township), Washington County

Map WA004, Plan 02, Lot 11.2

298250019
1233-0236

Page, Austin

2.07 acres with building

TAX LIABILITY

2023	\$832.17
2024	\$841.35
2025	\$1,441.05
2026 (estimated)	\$1,441.05
Estimated Total Taxes	\$4,555.62
Interest	\$196.70
Costs	\$38.00
Deed	\$25.00
Total	\$4,815.32

1 Recommendation: Sell to the former owner or the
2 former owner's heirs or devisees for \$4,815.32. If
3 payment is not received within 90 days after the
4 effective date of this resolve, sell to the highest bidder
5 for not less than \$4,825.00.
6

7
8 T18 Middle Division, Washington County
9

10 Map WA005, Plan 02, Lot 63

298190073

11 1212-5647

12
13 Hunt, Robert and Norma

1.24 acres with building

14
15 TAX LIABILITY

16 2023	\$902.11
17 2024	\$907.58
18 2025	\$1,558.37
19 2026 (estimated)	\$1,558.37
20	
21 Estimated Total Taxes	\$4,926.43
22 Interest	\$212.90
23 Costs	\$38.00
24 Deed	\$25.00
25	
26 Total	\$5,202.33

27
28 Recommendation: Sell to the former owner or the
29 former owner's heirs or devisees for \$5,202.33. If
30 payment is not received within 90 days after the
31 effective date of this resolve, sell to the highest bidder
32 for not less than \$5,225.00.
33

34
35 T29 Middle Division (Devereaux Township), Washington County
36

37 Map WA009, Plan 01, Lot 12

298020016

38 1198-7576

39
40 Corey, Paul B.

0.94 acre

41
42 TAX LIABILITY

43 2023	\$436.33
44 2024	\$426.62

1	2025	\$674.42
2	2026 (estimated)	\$674.42
3		
4	Estimated Total Taxes	\$2,211.79
5	Interest	\$101.97
6	Costs	\$38.00
7	Deed	\$25.00
8		
9	Total	\$2,376.76

10
11 Recommendation: Sell to the former owner or the
12 former owner's heirs or devisees for \$2,376.76. If
13 payment is not received within 90 days after the
14 effective date of this resolve, sell to the highest bidder
15 for not less than \$2,400.00.
16

17
18 T30 Middle Division, Washington County

19
20 Map WA010, Plan 01, Lot 1.1 298260035
21 1219-0038
22

23 Moody, Joshua 0.00 acres building only
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25	TAX LIABILITY	
26	2023	\$281.27
27	2024	\$313.52
28	2025	\$324.02
29	2026 (estimated)	\$324.02
30		
31	Estimated Total Taxes	\$1,242.83
32	Interest	\$68.83
33	Costs	\$38.00
34	Deed	\$25.00
35		
36	Total	\$1,374.66

37
38 Recommendation: Sell to the former owner or the
39 former owner's heirs or devisees for \$1,374.66. If
40 payment is not received within 90 days after the
41 effective date of this resolve, sell to the highest bidder
42 for not less than \$1,375.00.
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45 Brookton Township, Washington County

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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	\$3,004.99
Interest	\$130.64
Costs	\$38.00
Deed	\$25.00
Total	\$3,198.63

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.

Edmunds Township, Washington County

Map WA029, Plan 01, Lot 63 298040168
1210-5665

Preston, Hardy J. 1.20 acres with building

TAX LIABILITY	
2023	\$1,288.07
2024	\$1,405.47
2025	\$1,383.80
2026 (estimated)	\$1,383.80
Estimated Total Taxes	\$5,461.14
Interest	\$321.75
Costs	\$38.00
Deed	\$25.00
Total	\$5,836.89

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$5,836.89. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$5,850.00.

Edmunds Township, Washington County

Map WA029, Plan 01, Lots 63.2, 63.3 and 63.4 298040274 1230-0214

Preston, Hardy J. 4.00 acres with building

TAX LIABILITY

2023	\$1,016.77
2024	\$1,272.75
2025	\$1,446.40
2026 (estimated)	\$1,446.40
Estimated Total Taxes	\$5,182.32
Interest	\$259.98
Costs	\$38.00
Deed	\$25.00
Total	\$5,505.30

Recommendation: Sell to the former owner or the former owner's heirs or devisees for \$5,505.30. If payment is not received within 90 days after the effective date of this resolve, sell to the highest bidder for not less than \$5,525.00.

Edmunds Township, Washington County

Map WA029, Plan 01, Lots 67.1 & 67.2 298040095 1224-0100

Griffin, Michael 4.50 acres with building

TAX LIABILITY

2023	\$686.20
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1	2024	\$785.19
2	2025	\$815.34
3	2026 (estimated)	\$815.34
4		
5	Estimated Total Taxes	\$3,102.07
6	Interest	\$169.55
7	Costs	\$38.00
8	Deed	\$25.00
9		
10	Total	\$3,334.62

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12 Recommendation: Sell to the former owner or the
13 former owner's heirs or devisees for \$3,334.62. If
14 payment is not received within 90 days after the
15 effective date of this resolve, sell to the highest bidder
16 for not less than \$3,350.00.
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19 Edmunds Township, Washington County

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21 Map WA029, Plan 04, Lots 18 & 28 298040218
22 1203-6141
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24 Robertson, Shannon Lee and Morang, 9.24 acres with building
25 David R., Jr.
26

27	TAX LIABILITY	
28	2023	\$655.24
29	2024	\$743.44
30	2025	\$770.13
31	2026 (estimated)	\$770.13
32		
33	Estimated Total Taxes	\$2,938.94
34	Interest	\$161.38
35	Costs	\$38.00
36	Deed	\$25.00
37		
38	Total	\$3,163.32

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40 Recommendation: Sell to the former owner or the
41 former owner's heirs or devisees for \$3,163.32. If
42 payment is not received within 90 days after the
43 effective date of this resolve, sell to the highest bidder
44 for not less than \$3,175.00.
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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	\$274.16
Interest	\$13.03
Costs	\$38.00
Deed	\$25.00
Total	\$350.19

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.

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	\$3,181.28
Interest	\$111.60
Costs	\$38.00

1	Deed	\$25.00
2		
3	Total	\$3,355.88
4		

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

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11 **SUMMARY**

12 This resolve authorizes the State Tax Assessor to convey the interest of the State in
13 several parcels of real estate in the unorganized territory.