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**December 17, 2015**  
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# 127th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2016

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Legislative Document

No. 1457

S.P. 559

In Senate, November 23, 2015

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

(EMERGENCY)

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

Received by the Secretary of the Senate on November 23, 2015. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

Handwritten signature of Heather J.R. Priest in cursive.

HEATHER J.R. PRIEST  
Secretary of the Senate

Presented by Senator McCORMICK of Kennebec.

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

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

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

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

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

13       **Sec. 1. State Tax Assessor authorized to convey real estate. Resolved:**  
14 That the State Tax Assessor is authorized to convey by sale the interest of the State in real  
15 estate in the Unorganized Territory as indicated in this resolve. Except as otherwise  
16 directed in this resolve, the sale must be made to the highest bidder subject to the  
17 following provisions.

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

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

25       If bids in the minimum amount recommended in this resolve are not received after  
26 the notice, the State Tax Assessor may sell the property for not less than the minimum  
27 amount without again asking for bids if the property is sold on or before April 1, 2017.

28       Employees of the Department of Administrative and Financial Services, Bureau of  
29 Revenue Services and spouses, siblings, parents and children of employees of the Bureau  
30 of Revenue Services are barred from acquiring from the State any of the real property  
31 subject to this resolve.

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

35       Abbreviations and plan and lot references are identified in the 2013 State Valuation.  
36 Parcel descriptions are as follows:

37                               **2013 MATURED TAX LIENS**

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T17 R4 WELS, Aroostook County

Map AR021, Plan 5, Lot 51 038980029-3  
Martin, Jacob P. 0.11 acre

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TAX LIABILITY

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

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.



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T16 R5 WELS, Aroostook County

Map AR030, Plan 2, Lot 1.1 038900043-1  
Gorfinkle, H. M. et al. 0.49 acre

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TAX LIABILITY

2013	\$158.05
2014	157.35
2015	162.99
2016 (estimated)	162.99
Estimated Total Taxes	<u>\$641.38</u>
Interest	22.11

1	Costs	38.00
2	Deed	19.00
3		
4	Total	<u>\$720.49</u>

5  
6 Recommendation: Sell to Gorfinkle, H. M. et al. for  
7 \$720.49. If they do not pay this amount within 60 days  
8 after the effective date of this resolve, sell to the highest  
9 bidder for not less than \$725.00.

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11 Cross Lake TWP, Aroostook County  
12  
13 Map AR031, Plan 1, Lot 75 038990330-4  
14  
15 St. Peter, Maryann 0.33 acre with building

16	TAX LIABILITY	
17	2012	\$417.05
18	2013	420.81
19	2014	418.93
20	2015	287.04
21	2016 (estimated)	287.04
22		
23	Estimated Total Taxes	<u>\$1,830.87</u>
24	Interest	131.83
25	Costs	51.00
26	Deed	19.00
27		
28	Total	<u>\$2,032.70</u>

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30 Recommendation: Sell to St. Peter, Maryann for  
31 \$2,032.70. If she does not pay this amount within 60  
32 days after the effective date of this resolve, sell to the  
33 highest bidder for not less than \$2,050.00.

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

2 TAX LIABILITY

3	2013	\$46.91
4	2014	43.15
5	2015	43.57
6	2016 (estimated)	43.57
7		
8	Estimated Total Taxes	<u>\$177.20</u>
9	Interest	6.44
10	Costs	38.00
11	Deed	19.00
12		
13	Total	<u>\$240.64</u>

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15 Recommendation: Sell to Marco, Wesley G. for \$240.64.  
16 If he does not pay this amount within 60 days after the  
17 effective date of this resolve, sell to the highest bidder for  
18 not less than \$250.00.  
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20 T4 R3 BKP WKR, Franklin County  
21  
22 Map FR004, Plan 2, Lot 92 078280019-1  
23  
24 Bissonette, Joseph A. and Nancy E. 0.23 acre

25 TAX LIABILITY

26	2013	\$95.44
27	2014	87.78
28	2015	88.63
29	2016 (estimated)	88.63
30		
31	Estimated Total Taxes	<u>\$360.48</u>
32	Interest	13.09
33	Costs	38.00
34	Deed	19.00
35		
36	Total	<u>\$430.57</u>
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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.

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Freeman TWP, Franklin County

Map FR025, Plan 5, Lot 11

078080086-3

Groeger, Donald

1.88 acres with building

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TAX LIABILITY

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

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.

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Salem TWP, Franklin County

Map FR027, Plan 2, Lots 5.102, 5.12 and 5.161

078200319-1

Howard, Stuart

10.80 acres with building

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TAX LIABILITY

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

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.



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Madrid TWP, Franklin County

Map FR029, Plan 5, Lot 2

071100280-5

White, Christy J., Per. Rep.

0.34 acre with building

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TAX LIABILITY

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

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.



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Fletchers Landing TWP, Hancock County

Map HA004, Plan 2, Lot 84

098040056-4

Colby, Felicia M.

0.72 acre

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TAX LIABILITY

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

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.

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Albany TWP, Oxford County

Map OX016, Plan 1, Lots 46.1 and 46.2

178020536-2

Sprague, George A. and Brown, Helen and  
John S.

0.66 acre

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TAX LIABILITY

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



1	Deed	19.00
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3	Total	<u>\$306.85</u>

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5 Recommendation: Sell to Sprague, George A. and  
6 Brown, Helen and John S. for \$306.85. If they do not  
7 pay this amount within 60 days after the effective date of  
8 this resolve, sell to the highest bidder for not less than  
9 \$325.00.

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11 Albany TWP, Oxford County

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13 Map OX016, Plan 2, Lot 225.2 178022050-1

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15 Thibodeau, Andre R. 11.44 acres

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TAX LIABILITY

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2013 \$271.60

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2014 204.96

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2015 210.42

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2016 (estimated) 210.42

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Estimated Total Taxes \$897.40

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Interest 35.69

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Costs 38.00

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Deed 19.00

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Total \$990.09

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Recommendation: Sell to Thibodeau, Andre R. for  
30 \$990.09. If he does not pay this amount within 60 days  
31 after the effective date of this resolve, sell to the highest  
32 bidder for not less than \$1,000.00.

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Kingman TWP, Penobscot County

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36 Map PE036, Plan 2, Lots 59.2, 60.1 and 198080012-1

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61.1

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1 Briggs, Albion G. 4.65 acres with building

2 TAX LIABILITY

3	2013	\$254.83
4	2014	255.12
5	2015	202.54
6	2016 (estimated)	202.54
7		
8	Estimated Total Taxes	<u>\$915.03</u>
9	Interest	35.69
10	Costs	38.00
11	Deed	19.00
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13	Total	<u>\$1,007.72</u>

14  
15 Recommendation: Sell to Briggs, Albion G. for  
16 \$1,007.72. If he does not pay this amount within 60 days  
17 after the effective date of this resolve, sell to the highest  
18 bidder for not less than \$1,025.00.  
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20 Greenfield TWP, Penobscot County  
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22 Map PE039, Plan 8, Lot 70 192700343-1  
23  
24 Doucette, Donald 0.30 acre

25 TAX LIABILITY

26	2013	\$22.84
27	2014	22.86
28	2015	22.97
29	2016 (estimated)	22.97
30		
31	Estimated Total Taxes	<u>\$91.64</u>
32	Interest	3.20
33	Costs	38.00
34	Deed	19.00
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36	Total	<u>\$151.84</u>
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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.

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T1 R1 NBKP T&R, Somerset County

Map SO031, Plan 5, Lot 8.6 258030201-1  
Patterson, William A. 5 acres

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TAX LIABILITY

2012	\$5,190.00
2013	179.12
2014	176.12
2015	181.04
2016 (estimated)	181.04
Estimated Total Taxes	<u>\$5,907.32</u>
Interest	691.02
Costs	51.00
Deed	19.00
Total	<u>\$6,668.34</u>

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.

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T1 R1 NBKP RS, Somerset County

Map SO033, Plan 6, Lot 16.1 258440487-2  
Herrmann, Richard J. and Diane E. 0.94 acre with building

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TAX LIABILITY

2013	\$14.58
2014	856.99
2015	873.92
2016 (estimated)	873.92
Estimated Total Taxes	<u>\$2,619.41</u>
Interest	91.51
Costs	38.00
Deed	19.00
Total	<u>\$2,767.92</u>

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.

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T29 Middle Division, Washington County

Map WA009, Plan 2, Lot 3 298020018-1  
Leavitt, Mark L. 1.19 acres with building

TAX LIABILITY

2013	\$663.17
2014	660.72
2015	666.65
2016 (estimated)	666.65
Estimated Total Taxes	<u>\$2,657.19</u>
Interest	92.76
Costs	38.00
Deed	19.00
Total	<u>\$2,806.95</u>

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.

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T7 R2 NBPP, Washington County

Map WA022, Plan 1, Lot 11.2

298080077-3

Sawyer, Thomas M. and Rhonda S.

41 acres

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TAX LIABILITY

2013	\$41.07
2014	41.03
2015	42.90
2016 (estimated)	42.90
Estimated Total Taxes	<u>\$167.90</u>
Interest	5.75
Costs	38.00
Deed	19.00
Total	<u>\$230.65</u>

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.

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Edmunds TWP, Washington County

Map WA029, Plan 1, Lot 40

298040211-2

Tucker, Michael J. II

2.18 acres with building

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TAX LIABILITY

2013	\$52.01
2014	51.82
2015	54.06
2016 (estimated)	54.06
Estimated Total Taxes	<u>\$211.95</u>
Interest	6.97
Costs	38.00
Deed	19.00

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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.

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Centerville TWP, Washington County

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Map WA035, Plan 3, Lot 24.1 290800047-1  
Mitchell, Vera 0.25 acre

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TAX LIABILITY

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

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.

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

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**SUMMARY**

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This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.