

§1283. Supervision, administration and sale of real estate

A copy of the lien certificate shall be filed in the office of the State Tax Assessor. On the 30th day of March annually, whenever the State shall have acquired title to real estate assessed for any taxes assessed under chapter 115, the State Tax Assessor shall certify to the State Controller the amount of unpaid taxes, interest and costs then outstanding. Unpaid taxes and interest and costs on the books of the State shall be charged against the Unorganized Territory Education and Services Fund. [PL 1985, c. 459, Pt. C, §9 (AMD).]

Whenever the State acquires title to real estate under this subchapter, except real estate that is a permanent residence, as defined in section 681, the State Tax Assessor shall cause an inventory to be made of all the real estate. The inventory must contain a description of the real estate, amount of accrued taxes by years and any other information necessary in the administration and supervision of the real estate. A copy of the inventory must be furnished to the Commissioner of Agriculture, Conservation and Forestry and the Commissioner of Inland Fisheries and Wildlife prior to the convening of the Legislature. The assessor shall report annually to the Legislature not later than 15 days after it convenes. The report must contain a copy of the inventory of real estate then owned by the State and such recommendations as to the disposition of this real estate the assessor, the Commissioner of Agriculture, Conservation and Forestry and the Commissioner of Inland Fisheries and Wildlife may wish to make. Whenever the State acquires title to real estate that is a permanent residence, as defined in section 681, the State Tax Assessor may cause an inventory to be made of that real estate; that inventory must comply with the requirements of this paragraph. [PL 2017, c. 375, Pt. F, §2 (AMD).]

The State Tax Assessor shall, after authorization by the Legislature, sell and convey any such real estate; but shall in all cases of sales, except sales to the former owners of the real estate, give public notice of the proposal to sell such real estate and shall ask for competitive bids and shall sell to the highest bidder, with the right of rejecting all bids. Sales of such real estate or any stumpage on that real estate may not be made by the State Tax Assessor except by authorization of the Legislature. Notwithstanding any provisions of this chapter to the contrary, if the State Tax Assessor has not yet conveyed such real estate, the State Tax Assessor may convey the real estate to the prior owner under the authorization of this section if the tax, interest and costs are satisfied by way of full payment, compromise or abatement. [PL 2017, c. 375, Pt. F, §3 (AMD).]

The supervision, administration, utilization and vindication of the rights of the State in such real estate shall be vested in the State Tax Assessor until title is conveyed or otherwise disposed of by the Legislature. [PL 1967, c. 271, §8 (AMD).]

All money received from the sale or use of such real estate shall be credited to the Unorganized Territory Education and Services Fund. [PL 1985, c. 459, Pt. C, §10 (AMD).]

This section shall apply to real estate acquired through tax sales and owned by the State. [PL 1967, c. 271, §8 (AMD).]

SECTION HISTORY

PL 1967, c. 271, §8 (AMD). PL 1973, c. 460, §18 (AMD). PL 1973, c. 625, §255 (AMD). PL 1975, c. 339, §15 (AMD). PL 1981, c. 706, §15 (AMD). PL 1985, c. 459, §§C9,C10 (AMD). PL 1999, c. 414, §14 (AMD). PL 2011, c. 657, Pt. W, §6 (REV). PL 2017, c. 375, Pt. F, §§2, 3 (AMD).

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