

# MEMO

Date: January 30, 2020

To: Matthew Strugis, Town Manager

From: John Quartararo, Finance Director



Re: Write-off of uncollectible tax liens

I am requesting that the Town Council authorize the write-off of \$16,713.15 in tax liens from 1981 to 2016. These tax liens are uncollectible for a number of reasons, which I will detail below. With this memo I am including a 5 page spreadsheet detailing the tax liens and properties.

These tax liens are filed on 22 properties and the Town took possession of 20 of these properties by default. The Tax Assessor's records report the Town as the owner due to the automatic foreclosure of the tax liens. The explanations below will follow the group of tax liens as reported

1. **DISCHARGE BY QUIT-CLAIM DEED** this property was sold in 1999 and the Town issued and recorded a quitclaim deed release all of its interest in the property. Since the Town release all of its interest, the tax liens are not collectible nor enforceable. It is likely that the Town received payment but that the payment was misapplied, perhaps as a sale of the Town property rather than being applied to the 1991, 1992 and 1993 tax liens. The write-off is \$3,758.57.
2. **IMPROPER ASSESSMENT** this property has tax liens for 1990 through 1992. According to the records the Town had legal research completed in 2001 and it was determined that the property was not in Cape Elizabeth but in South Portland. At that time, the tax liens should have been closed and taken off the books. These tax liens are neither collectible nor enforceable and the write-off is \$106.92.
3. **FORECLOSED BUT NOT YET TRANSFERRED TO THE TOWN BY ASSESSOR** these tax liens are for fractional ownerships of property on Mitchell Road. One of the lots has tax liens for the period 1996 to 1998; and a second has tax lines for the period 2009 to 2016. The other lots have tax liens from 2002 to 2016 when the Town stopped taxing these lots. Again, these are fractional owners of a lot which is listed as being owned by the Town due to tax liens foreclosures. These tax liens are not collectible and the foreclosure was enforced. The write-off is \$2,760.64.
4. **FORECLOSED AND TRANSFERRED TO THE TOWN BY ASSESSOR** These properties have multiple tax liens filed from 1981 through 2014. The Tax Assessor transferred ownership in the records for all of the properties as of April 1, 2020. These properties are abandoned. The tax liens are not collectible and the foreclosure was enforced. The write-off is \$10,087.02.

I suggest the following Council order:

*That the Town Treasurer is authorized to write off \$16,713.15 in tax liens for 22 properties for the period 1981 through 2016 as one property's liens having been satisfied and discharged but not*

*taken off the books; one property's tax liens were based on an improper assessment for property outside of the Town and should have been taken off the books, eight tax lots being fractional ownership of a single lot that the Town took possession of and should have released from the tax records; and, 12 properties having been abandoned and which the Town took possession of and should have released the tax liens from the tax records. The map/lots and tax liens amounts are:*

<i>U54-017-C -000</i>	<i>3,758.57</i>
<i>R04-059-E -000</i>	<i>106.92</i>
<i>R01-002-A -000</i>	<i>70.44</i>
<i>R01-002-D -000</i>	<i>676.26</i>
<i>R01-002-E -000</i>	<i>405.77</i>
<i>R01-002-F -000</i>	<i>676.26</i>
<i>R01-002-G -000</i>	<i>120.44</i>
<i>R01-002-H -000</i>	<i>270.49</i>
<i>R01-002-I -000</i>	<i>270.49</i>
<i>R01-002-J -000</i>	<i>270.49</i>
<i>U19-007-000-000</i>	<i>723.28</i>
<i>U23-002-B -000</i>	<i>457.82</i>
<i>U43-035-000-000</i>	<i>1,948.40</i>
<i>U03-096-000-000</i>	<i>142.62</i>
<i>U20-007-C -000</i>	<i>161.60</i>
<i>U29-029-000-000</i>	<i>2,059.48</i>
<i>U29-029-000-000</i>	<i>712.47</i>
<i>U30-007-000-000</i>	<i>1,244.89</i>
<i>U42-001-027-000</i>	<i>680.26</i>
<i>U29-029-A -000</i>	<i>563.28</i>
<i>R04-009-000-000</i>	<i>1,147.29</i>
<i>U29-040-000-000</i>	<i>245.63</i>
<b>TOTAL</b>	<b><u>16,713.15</u></b>

**TOWN OF CAPE ELIZABETH  
REAL ESTATE TAX LIENS - 1981 TO 2016 BY GROUP  
JAN 30, 2020**

ACCT	ASSESSED OWNER	MAP/LOT	LOCATION	T/O CAPE ELIZABETH	TOTALS	0181	0281	0182	0282	0183	0186	0286
W3017R	WEINSCHEMK RIC & COMPANY	U54-017-C -000	MUNI QUIT CLAIM 1999	SOLD 1999	3,758.57							
	<b>SUBTOTAL</b>				<b>3,758.57</b>	-	-	-	-	-	-	-
	<b>IMPROPER ASSESSMENT</b>											
W1565R	WILLIAMS, LARRY & DONNA	R04-059-E -000	LOT IS IN SO PO, IMPROPERLY ASSESSED	N/A	106.92							
	<b>SUBTOTAL</b>				<b>106.92</b>	-	-	-	-	-	-	-
	<b>FORECLOSED BUT NOT YET TRANSFERRED TO TOWN BY ASSESSOR</b>											
L1490R	LOVETT, CLYDE & SCOTT, DOROTHY	R01-002-A -000	MITCHELL RD	N/A	70.44							
S2645R	STILKEY & WHITNEY REAL ESTATE / UNKNOWN	R01-002-D -000	MITCHELL RD	N/A	676.26							
R0934R	ROBINSON, BESSIE / UNKNOWN	R01-002-E -000	MITCHELL RD	N/A	405.77							
L1500R	LOVETT, JERRY W	R01-002-F -000	MITCHELL RD	N/A	676.26							
M3092R	MEYERS, ROGER & DOROTHY / UNKNOWN	R01-002-G -000	MITCHELL RD	N/A	120.44							
C1450R	CLOUDMAN, GEORGE / UNKNOWN	R01-002-H -000	MITCHELL RD	N/A	270.49							
S1395R	SLATER, ALICE CLOUDMAN / UNKNOWN	R01-002-I -000	MITCHELL RD	N/A	270.49							
A0819R	ANNAS, EVELYN / UNKNOWN	R01-002-J -000	MITCHELL RD	N/A	270.49							
	<b>SUBTOTAL</b>				<b>2,760.64</b>	-	-	-	-	-	-	-
	<b>FORECLOSED AND TRANSFERRED TO TOWN BY ASSESSOR</b>											
P0222R	TOWN OF CAPE ELIZABETH	U19-007-000-000	FOWLER RD	T9109R	723.28							
P1028R	TOWN OF CAPE ELIZABETH	U23-002-B -000	OCEAN HOUSE RD	T9110R	457.82							
P1026R	TOWN OF CAPE ELIZABETH	U43-035-000-000	19 SUSAN RD	T9111R	1,948.40							
F0900R	HEIRS OF CHARLOTTE FOSTER	U03-096-000-000	OCEAN VIEW RD	T9015R	142.62							
T1292R	TOWN OF CAPE ELIZABETH	U20-007-C -000	FOWLER RD	T9031R	161.60	28.48						21.96
G1157R	GREAT SOUTHERN DEVELOPMENT CORP	U29-029-000-000	SPURWINK AVE	T9042R	2,059.48		32.00		32.00			
W0995R	WHITTEN DAVID F JR	U29-029-000-000	SPURWINK AVE	T9042R	712.47							
P1600R	PLUMMER F S CO, INC	U30-007-000-000	MITCHELL RD	T9076R	1,244.89							
P1700R	PLUMMER F S CO, INC	U42-001-027-000	HIGH VIEW RD	T9081R	680.26							
F0390R	FIRST FINANCIAL CORP OF ME	U29-029-A -000	SPURWINK AVE	T9083R	563.28							
B1130R	BENJAMIN, EDWARD	R04-009-000-000	EASTMAN RD	T9086R	1,147.29							
M0560R	TOWN OF CAPE ELIZABETH	U29-040-000-000	STEPHENSON ST	T9102R	245.63							
	<b>SUBTOTAL</b>				<b>10,087.02</b>	<b>28.48</b>	<b>32.00</b>	<b>32.00</b>	<b>34.56</b>	<b>34.56</b>	<b>21.96</b>	<b>21.96</b>
	<b>TOTALS</b>				<b>16,713.15</b>	<b>28.48</b>	<b>32.00</b>	<b>32.00</b>	<b>34.56</b>	<b>34.56</b>	<b>21.96</b>	<b>21.96</b>
	<b>PROOF</b>				<b>16,713.15</b>							<b>205.52</b>

**TOWN OF CAPE ELIZABETH  
REAL ESTATE TAX LIENS - 1981 TO 2016 BY GROUP  
JAN 30, 2020**

ACCT	ASSESSED OWNER	MAP/LOT	0187	0287	0188	0288	0189	0289	0190	0290	0191	0291	0192	0292
	DISCHARGE BY QUIT-CLAIM DEED													
W3017R	WEINSCHEMK RIC & COMPANY	U54-017-C -000									599.61	599.61	629.97	629.97
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	<b>599.61</b>	<b>599.61</b>	<b>629.97</b>	<b>629.97</b>
	<b>IMPROPER ASSESSMENT</b>													
W1565R	WILLIAMS, LARRY & DONNA	R04-059-E -000								19.44	21.33	21.33	22.41	22.41
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	<b>19.44</b>	<b>21.33</b>	<b>21.33</b>	<b>22.41</b>	<b>22.41</b>
	<b>FORECLOSED BUT NOT YET TRANSFERRED TO TOWN BY ASSESSOR</b>													
L1490R	LOVETT, CLYDE & SCOTT, DOROTHY	R01-002-A -000												
S2645R	STILKEY & WHITNEY REAL ESTATE / UNKNOWN	R01-002-D -000												
R0934R	ROBINSON, BESSIE / UNKNOWN	R01-002-E -000												
L1500R	LOVETT, JERRY W	R01-002-F -000												
M3092R	MEYERS, ROGER & DOROTHY / UNKNOWN	R01-002-G -000												
C1450R	CLOUDMAN, GEORGE / UNKNOWN	R01-002-H -000												
S1395R	SLATER, ALICE CLOUDMAN / UNKNOWN	R01-002-I -000												
A0819R	ANNAS, EVELYN / UNKNOWN	R01-002-J -000												
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	-	-
	<b>FORECLOSED AND TRANSFERRED TO TOWN BY ASSESSOR</b>													
P0222R	TOWN OF CAPE ELIZABETH	U19-007-000-000												
P1028R	TOWN OF CAPE ELIZABETH	U23-002-B -000												
P1026R	TOWN OF CAPE ELIZABETH	U43-035-000-000												
F0900R	HEIRS OF CHARLOTTE FOSTER	U03-096-000-000	22.68	22.68	26.67	26.67								
T1292R	TOWN OF CAPE ELIZABETH	U20-007-C -000												
G1157R	GREAT SOUTHERN DEVELOPMENT CORP	U29-029-000-000												
W0995R	WHITTEN DAVID F JR	U29-029-000-000			356.24	356.23								
P1600R	PLUMMER F S CO, INC	U30-007-000-000												
P1700R	PLUMMER F S CO, INC	U42-001-027-000												
F0390R	FIRST FINANCIAL CORP OF ME	U29-029-A -000												
B1130R	BENJAMIN, EDWARD	R04-009-000-000												
M0560R	TOWN OF CAPE ELIZABETH	U29-040-000-000												
	<b>SUBTOTAL</b>		<b>22.68</b>	<b>22.68</b>	<b>382.91</b>	<b>382.90</b>	<b>380.92</b>	<b>380.92</b>	<b>403.92</b>	<b>403.92</b>	<b>244.90</b>	<b>244.90</b>	-	-
	<b>TOTALS</b>		<b>22.68</b>	<b>22.68</b>	<b>382.91</b>	<b>382.90</b>	<b>380.92</b>	<b>380.92</b>	<b>403.92</b>	<b>423.36</b>	<b>865.84</b>	<b>865.84</b>	<b>652.38</b>	<b>652.38</b>
	<b>PROOF</b>			<b>45.36</b>		<b>765.81</b>		<b>761.84</b>		<b>827.28</b>	<b>1,731.68</b>		<b>1,304.76</b>	

TOWN OF CAPE ELIZABETH  
REAL ESTATE TAX LIENS - 1981 TO 2016 BY GROUP  
JAN 30, 2020

ACCT	ASSESSED OWNER	MAP/LOT	0193	0293	0194	0294	0195	0295	0196	0296	0197	0297	0198	0298
W3017R	WEINSCHEK RIC & COMPANY	U54-017-C-000	649.71	649.70										
	<b>SUBTOTAL</b>		<b>649.71</b>	<b>649.70</b>										
	<b>IMPROPER ASSESSMENT</b>													
W1565R	WILLIAMS, LARRY & DONNA	R04-059-E-000												
	<b>SUBTOTAL</b>													
	<b>FORECLOSED BUT NOT YET TRANSFERRED TO TOWN BY ASSESSOR</b>													
L1490R	LOVETT, CLYDE & SCOTT, DOROTHY	R01-002-A-000												
S2645R	STILKEY & WHITNEY REAL ESTATE / UNKNOWN	R01-002-D-000							13.95	13.95			13.92	14.31
R0934R	ROBINSON, BESSIE / UNKNOWN	R01-002-E-000												14.31
L1500R	LOVETT, JERRY W	R01-002-F-000												
M3092R	MEYERS, ROGER & DOROTHY / UNKNOWN	R01-002-G-000												
C1450R	CLOUDMAN, GEORGE / UNKNOWN	R01-002-H-000												
S1395R	SLATER, ALICE CLOUDMAN / UNKNOWN	R01-002-I-000												
A0819R	ANNAS, EVELYN / UNKNOWN	R01-002-J-000							13.95	13.95			13.92	14.31
	<b>SUBTOTAL</b>								13.95	13.95			13.92	14.31
	<b>FORECLOSED AND TRANSFERRED TO TOWN BY ASSESSOR</b>													
P0222R	TOWN OF CAPE ELIZABETH	U19-007-000-000												
P1028R	TOWN OF CAPE ELIZABETH	U23-002-B-000												
P1026R	TOWN OF CAPE ELIZABETH	U43-035-000-000												
F0900R	HEIRS OF CHARLOTTE FOSTER	U03-096-000-000												
T1292R	TOWN OF CAPE ELIZABETH	U20-007-C-000												
G1157R	GREAT SOUTHERN DEVELOPMENT CORP	U29-029-000-000												
W0995R	WHITTEN DAVID F JR	U29-029-000-000												
P1600R	PLUMMER F S CO, INC	U30-007-000-000		191.74	198.24	198.24	328.34	328.33						
P1700R	PLUMMER F S CO, INC	U42-001-027-000					109.74	109.74						
F0390R	FIRST FINANCIAL CORP OF ME	U29-029-A-000							115.32	115.32			111.60	114.48
B1130R	BENJAMIN, EDWARD	R04-009-000-000							189.72	189.72			189.31	194.62
M0560R	TOWN OF CAPE ELIZABETH	U29-040-000-000												194.61
	<b>SUBTOTAL</b>			<b>191.74</b>	<b>198.24</b>	<b>198.24</b>	<b>438.08</b>	<b>438.07</b>	<b>305.04</b>	<b>416.64</b>	<b>415.74</b>	<b>415.74</b>	<b>309.10</b>	<b>309.09</b>
	<b>TOTALS</b>		<b>649.71</b>	<b>841.44</b>	<b>198.24</b>	<b>198.24</b>	<b>438.08</b>	<b>438.07</b>	<b>318.99</b>	<b>430.59</b>	<b>415.74</b>	<b>429.66</b>	<b>323.41</b>	<b>323.40</b>
	<b>PROOF</b>			<b>1,491.15</b>		<b>396.48</b>		<b>876.15</b>		<b>749.58</b>		<b>845.40</b>		<b>646.81</b>

TOWN OF CAPE ELIZABETH  
REAL ESTATE TAX LIENS - 1981 TO 2016 BY GROUP  
JAN 30, 2020

ACCT	ASSESSED OWNER	MAP/LOT	0101	0201	0102	0202	0103	0203	0108	0208	0109	0209	0110	0210
W3017R	WEINSCHEK RIC & COMPANY	U54-017-C -000												
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	-	-
	<b>IMPROPER ASSESSMENT</b>													
W1565R	WILLIAMS, LARRY & DONNA	R04-059-E -000												
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	-	-
	<b>FORECLOSED BUT NOT YET TRANSFERRED TO TOWN BY ASSESSOR</b>													
L1490R	LOVETT, CLYDE & SCOTT, DOROTHY	R01-002-A -000												
S2645R	STILKEY & WHITNEY REAL ESTATE / UNKNOWN	R01-002-D -000							37.04	37.03	39.24	39.24	39.47	39.46
R0934R	ROBINSON, BESSIE / UNKNOWN	R01-002-E -000							22.22	22.22	23.55	23.54	23.68	23.68
L1500R	LOVETT, JERRY W	R01-002-F -000							37.04	37.03	39.24	39.24	39.47	39.46
M3092R	MEYERS, ROGER & DOROTHY / UNKNOWN	R01-002-G -000									7.85	7.85	7.90	7.89
C1450R	CLOUDMAN, GEORGE / UNKNOWN	R01-002-H -000							14.82	14.81	15.70	15.69	15.79	15.78
S1395R	SLATER, ALICE CLOUDMAN / UNKNOWN	R01-002-I -000							14.82	14.81	15.70	15.69	15.79	15.78
A0819R	ANNAS, EVELYN / UNKNOWN	R01-002-J -000							14.82	14.81	15.70	15.69	15.79	15.78
	<b>SUBTOTAL</b>		-	-	-	-	-	-	140.76	140.71	156.98	156.94	157.89	157.83
	<b>FORECLOSED AND TRANSFERRED TO TOWN BY ASSESSOR</b>													
P0222R	TOWN OF CAPE ELIZABETH	U19-007-000-000												
P1028R	TOWN OF CAPE ELIZABETH	U23-002-B -000											78.06	78.05
P1026R	TOWN OF CAPE ELIZABETH	U43-035-000-000							73.25	73.24	77.61	77.61	181.54	181.54
F0900R	HEIRS OF CHARLOTTE FOSTER	U03-096-000-000												
T1292R	TOWN OF CAPE ELIZABETH	U20-007-C -000												
G1157R	GREAT SOUTHERN DEVELOPMENT CORP	U29-029-000-000												
W0995R	WHITTEN DAVID F JR	U29-029-000-000												
P1600R	PLUMMER F S CO, INC	U30-007-000-000												
P1700R	PLUMMER F S CO, INC	U42-001-027-000												
F0390R	FIRST FINANCIAL CORP OF ME	U29-029-A -000												
B1130R	BENJAMIN, EDWARD	R04-009-000-000												
M0560R	TOWN OF CAPE ELIZABETH	U29-040-000-000												
	<b>SUBTOTAL</b>		38.57	38.57	41.23	41.23	43.02	43.01	73.25	73.24	77.61	77.61	259.50	259.59
	<b>TOTALS</b>		38.57	38.57	41.23	41.23	43.02	43.01	214.01	213.95	234.59	234.55	417.49	417.42
	<b>PROOF</b>			77.14		82.46		86.03		427.96		469.14		834.91

TOWN OF CAPE ELIZABETH  
REAL ESTATE TAX LIENS - 1981 TO 2016 BY GROUP  
JAN 30, 2020

ACCT	ASSESSED OWNER	MAP/LOT	0111	0211	0112	0212	0113	0213	0114	0214	0115	0215	0116	0216
W3017R	WEINSCHENK RIC & COMPANY	U54-017-C -000												
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	-	-
	<b>IMPROPER ASSESSMENT</b>													
W1565R	WILLIAMS, LARRY & DONNA	R04-059-E -000												
	<b>SUBTOTAL</b>		-	-	-	-	-	-	-	-	-	-	-	-
	<b>FORECLOSED BUT NOT YET TRANSFERRED TO TOWN BY ASSESSOR</b>													
L1490R	LOVETT, CLYDE & SCOTT, DOROTHY	R01-002-A -000												
S2645R	STILKEY & WHITNEY REAL ESTATE / UNKNOWN	R01-002-D -000	40.19	40.18	34.16	34.15	35.64	35.64	36.63	36.63	37.80	37.80	37.98	37.98
R0934R	ROBINSON, BESSIE / UNKNOWN	R01-002-E -000	24.11	24.11	20.50	20.49	21.39	21.38	21.98	21.98	22.68	22.68	22.79	22.79
L1500R	LOVETT, JERRY W	R01-002-F -000	40.19	40.18	34.16	34.15	35.64	35.64	36.63	36.63	37.80	37.80	37.98	37.98
M3092R	MEYERS, ROGER & DOROTHY / UNKNOWN	R01-002-G -000	8.04	8.03	6.83	6.83	7.13	7.13	7.33	7.32	7.56	7.56	7.60	7.59
C1450R	CLOUDMAN, GEORGE / UNKNOWN	R01-002-H -000	16.08	16.07	13.66	13.66	14.26	14.25	14.65	14.65	15.12	15.12	15.19	15.19
S1395R	SLATER, ALICE CLOUDMAN / UNKNOWN	R01-002-I -000	16.08	16.07	13.66	13.66	14.26	14.25	14.65	14.65	15.12	15.12	15.19	15.19
A0819R	ANNAS, EVELYN / UNKNOWN	R01-002-J -000	16.08	16.07	13.66	13.66	14.26	14.25	14.65	14.65	15.12	15.12	15.19	15.19
	<b>SUBTOTAL</b>		160.77	160.71	136.63	136.60	142.58	142.54	146.52	146.51	151.20	151.20	151.92	151.91
	<b>FORECLOSED AND TRANSFERRED TO TOWN BY ASSESSOR</b>													
P0222R	TOWN OF CAPE ELIZABETH	U19-007-000-000	99.13	99.12	84.25	84.25	87.91	87.91	90.36	90.35				
P1028R	TOWN OF CAPE ELIZABETH	U23-002-B -000												
P1026R	TOWN OF CAPE ELIZABETH	U43-035-000-000	184.85	184.85	195.07	195.06	203.55	203.54	209.20	209.20				
F0900R	HERS OF CHARLOTTE FOSTER	U03-096-000-000												
T1292R	TOWN OF CAPE ELIZABETH	U20-007-C -000												
G1157R	GREAT SOUTHERN DEVELOPMENT CORP	U29-029-000-000												
W0995R	WHITTEN DAVID F JR	U29-029-000-000												
P1600R	PLUMMER F S CO, INC	U30-007-000-000												
P1700R	PLUMMER F S CO, INC	U42-001-027-000												
F0390R	FIRST FINANCIAL CORP OF ME	U29-029-A -000												
B1130R	BENJAMIN, EDWARD	R04-009-000-000												
M0560R	TOWN OF CAPE ELIZABETH	U29-040-000-000												
	<b>SUBTOTAL</b>		283.98	283.97	279.32	279.31	291.46	291.45	299.56	299.55	-	-	-	-
	<b>TOTALS</b>		444.75	444.68	415.95	415.91	434.04	433.99	446.08	446.06	151.20	151.20	151.92	151.91
	<b>PROOF</b>		889.43	889.43	831.86	831.86	868.03	868.03	892.14	892.14	302.40	302.40	303.83	303.83