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Town of Bremen Maine Annual Report 2018

Bremen, Me

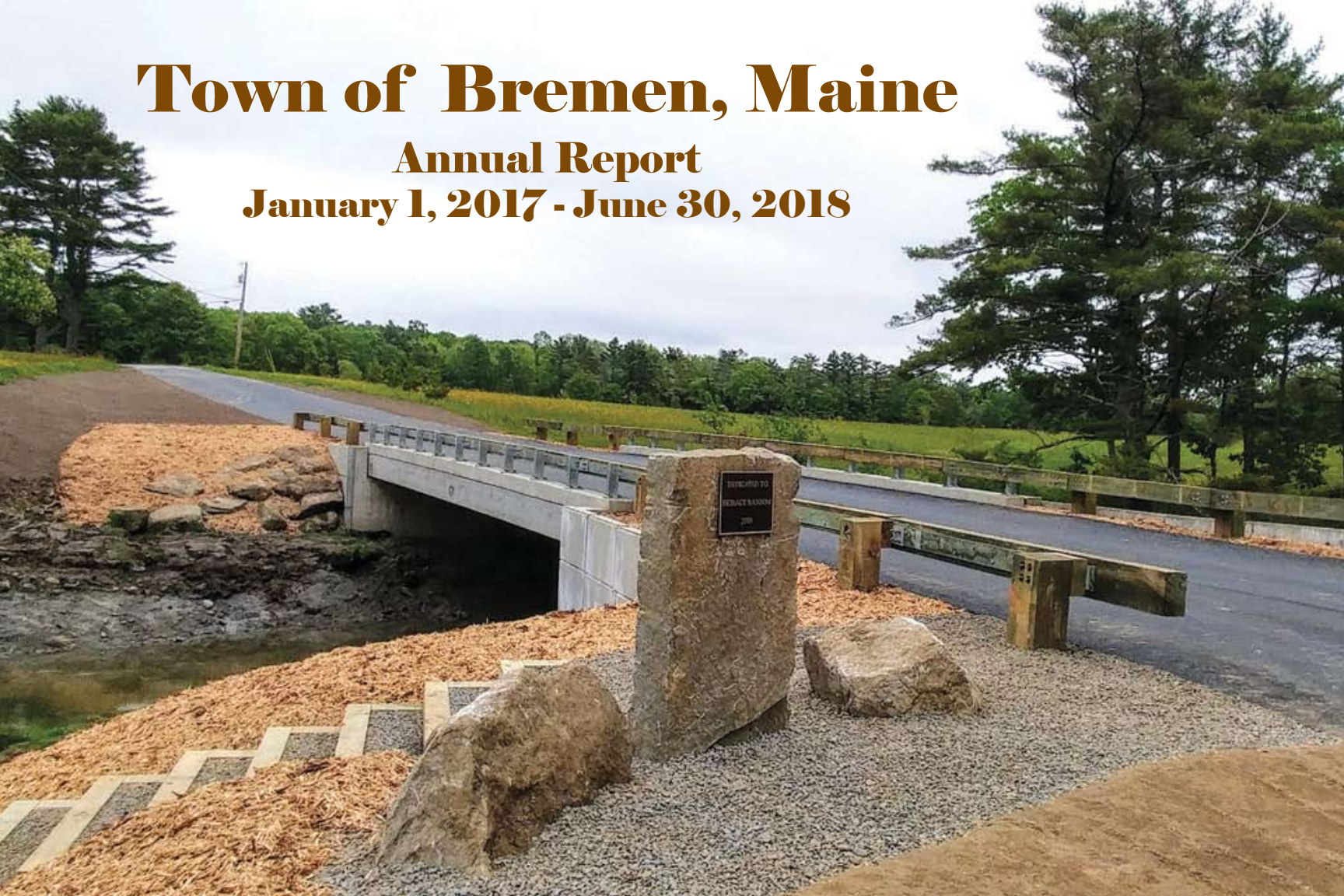
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Town of Bremen, Maine

Annual Report

January 1, 2017 - June 30, 2018



The One Hundred and Eighty-Eighth
Annual Report
TOWN OF
BREMEN, MAINE



For the 18-month period of
January 1, 2017 to June 30, 2018

2010 Census Resident Population – 806



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

About the Cover

*The newly constructed Chaney Bridge located on the Heath Road
and dedicated to Horace Ransom.*

Town of Bremen Information

PO Box 171
208 Waldoboro Road
Bremen, ME 04551

Town Office Hours

Tuesday - Wednesday - Friday
8:00 a.m. to 2:00 p.m.
Thursday
8:00 a.m. to 6:00 p.m.
Closed Mondays

Telephone: (207) 529-5945
Fax: (207) 529-6302
Email: Bremen@Tidewater.net

Website: Bremenmaine.org

Selectmen's Meetings

1st & 3rd Thursday evenings of each month at 5:00 p.m.

Planning Board Meetings

2nd Tuesday of each month at 7:00 p.m.

Bremen Conservation Commission

1st Wednesday of each month at 5:00 p.m. at the Bremen Library

Harbor Committee Meetings

As Announced

Shellfish Committee Meetings

As Announced

Municipal Officers

ELECTED MUNICIPAL OFFICIALS

SELECTMEN, ASSESSORS, & OVERSEERS OF THE POOR

John Marsh - 2018 Henry Nevins - 2019 Wendy Pieh - 2020

PLANNING BOARD

David Adkins - 2018 Jack Boak - 2018
 S. Blair Kauffman - 2019 Edith Kearney, Alternate - 2018 (resigned)
 Thomas Kronenberger, Co-Chair - 2018 Autumn Mahoney - 2019
 Walter Voskian, Chair - 2018 Steven Wallace - 2019
 David West, Alternate - 2020 (resigned)

SCHOOL BOARD

Sharon Marchi - 2019 Christa Thorpe - 2020 Kerry Weber - 2018

HARBOR COMMITTEE

Melanee Osier-Gilbert - 2019 Robin Lailer - 2019
 Bruce Poland - 2020

APPOINTED MUNICIPAL OFFICIALS

ADMINISTRATIVE ASSISTANT, TREASURER, TAX COLLECTOR, DEPUTY CLERK

Kelly A. Clancy

TOWN CLERK, DEPUTY REGISTRAR OF VOTERS, DEPUTY TAX COLLECTOR

Susan Anneley, resigned Cynthia Hasty

DEPUTY TOWN CLERK, REGISTRAR OF VOTERS, DEPUTY TAX COLLECTOR

Julie Cruz
 Susan Anneley, per diem

FIRE CHIEF

Fernald Poland - 2017

Donald Leeman - 2018

DEPUTY FIRE WARDENS

Susan Anneley

Cindi Hasty

Kelly Clancy

Julie Cruz

Ron Poland

David Teele

Eric Teele

Rufus Teele

**PLUMBING INSPECTOR/CODE ENFORCEMENT OFFICER/
HEALTH OFFICER/ADDRESSING OFFICER**

Stanley Waltz

ANIMAL CONTROL OFFICER

Lincoln County Sheriff's Dept.

HARBOR MASTER

Melanee Osier-Gilbert

SHELLFISH WARDENS

Rand Maker, Warden

Kevin Dennison, Deputy

James Read, Warden

Alfred Simmons, Deputy

SHELLFISH COMMITTEE

Rand Maker

Wendy Pieh

John Marsh, Ex officio

BUDGET COMMITTEE

Sharon Adamsky

Diana Blair-Monkman

Randy Cruz

Christopher Dickinson

Scott Giguere

Joseph Vitti

Walter Voskian

Mary Sue Weeks

APPEALS BOARD

A. Knight Coolidge

Douglas Jones

Gordon Lind, Alternate

Diantha Robinson, Chair

Harold Schramm

Melinda Wells, Alternate (resigned)

David West

BOARD OF ASSESSMENT REVIEW

Kurt Magnusson

John Mohr, Jr.

Harold Schramm, Alternate

Diantha Robinson

TOWN MEETING MODERATORS

Donald Means

Kelly Clancy, Deputy

ELECTION WARDEN

Kelly A. Clancy

BALLOT CLERKS

Anna Barber	Francena Bennett	Peter Goth
Janice Kemper	Joanne Kostenbader	Judith Mohr
Ann Nesslage	Mary Sue Weeks	

TOWN HOUSE COMMITTEE

Cordelia Goth (resigned)	Christine Henson (resigned)
Edgar Johns	Sandra Johns
Kate Varian	Michele Prior
Janice Kemper, Associate	Mary Berger, Associate
	Martha Varsano, Associate

ORDINANCE REVIEW COMMITTEE

Jonathan Hull, Town Attorney	Anne Krieg, Consultant
Wendy Pieh	Harold Schramm
	Walter Voskian

BREMEN CONSERVATION COMMISSION

Jennifer Baca	Mary Berger, Assoc. Member	Virginia Betts
Susan Davis, Assoc. Member	Bayard Littlefield, Assoc. Member	
Terry Marsh	Ann Nesslage	Juanita Roushdy (resigned)
Christa Thorpe	Daniel Ungier	Mary Voskian

CENTRAL LINCOLN COUNTY AMBULANCE COMMITTEE

John Otterbein

ALEWIVES COMMITTEE

Jack Boak	Robbie McLaughlin	Shannon McLaughlin
Fernald Poland	Ken Vinal	David Wilkins

REPRESENTATIVE TO THE LEGISLATURE**District 90**

State Representative:.....Michael G. Devin
1 Hillcrest Road
Newcastle, ME 04553
Cell Phone (207) 975-3132
Business Phone: (207) 563-8350
E-Mail: Michael.Devin@legislature.maine.gov
Capitol Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002
Telephone: (207) 287-1400 (Voice)
(207) 287-4469 (TTY)
Toll Free Message Service: 1-800-423-2900
Web Site: <http://www.maine.gov/legis/house/hsebios/devimg.htm>

STATE SENATE**District 13**

State Senator:Dana L. Dow
Home Address: 30 Kalers Pond Road
Waldoboro, ME 04572
Residence: (207) 832-4658
State House: (207) 287-1505
E-Mail: Dana.Dow@legislature.maine.gov
Capitol Address: 3 State House Station
Augusta, ME 04333-0003
Telephone: (207) 287-1585 (Fax)
(207) 287-1583 (TTY)
Toll Free Message Service: 1-800-423-6900
Web Site: <http://www.legislature.maine.gov/senate>

YOUR FEDERAL LAWMAKERS

U.S. Senators

Susan M. Collins
413 Dirksen Senate
Office Building
Washington, DC 20510-1904
(202) 224-2523
(202) 224-2693 (fax)
www.collins.senate.gov

Angus S. King, Jr.
133 Hart Senate
Office Building
Washington, DC 20510-1905
(202) 224-5344
(202) 224-1946 (fax)
Maine Offices: 1-800-432-1599
www.king.senate.gov

U.S. Representative

Chellie Pingree
District 1
2162 Rayburn HOB
Washington, DC 20515
(202) 225-6116
(202) 225-5590 (fax)
Maine Number: (207) 774-5019 or 1-888-862-6500
www.pingree.house.gov

Selectmen's Report

We look forward to our second (!) annual meeting on July 21st. This will be your last chance to attend two meetings in one year and will complete our transition from a calendar year to a year that follows the State, July 1st through June 30th. This change is due to the high cost of education, with State financials never getting to us in time for our usual meeting date in March.

Kelly Clancy, in her role as Administrative Assistant, is making our jobs so much easier. With Clerk Cindi Hasty and Deputy Clerk/Registrar Julie Cruz, you can always be assured of a warm welcome! Once again, please let all of them know how much you appreciate their helpful and cheerful attitudes serving you as our citizens.

The proposed Land Use Ordinance was soundly defeated at our annual Town Meeting in March 2017. With the sometimes challenging and always constructive input from a good-sized group of Bremenites, we met weekly for what seemed like forever to develop a land use ordinance that could fit the needs of Bremen. It was adopted unanimously. The Ordinance Review Committee moved on to improving the Appeals Board Ordinance, which was adopted unanimously at a Special Town Meeting. Once the Planning Board Ordinance is completed, the Committee will move on to the Shoreland Zoning Ordinance. A new Shellfish Conservation Ordinance has been adopted, and the Harbor Committee is continuing work on the Harbor Ordinance.

Our buildings continue to improve. The Town House got new cedar siding, and the sand shed was replaced, due to deterioration. And we're sure you all felt great sympathy for Jack Clancy and Ken Vinal as they replaced the siding on part of the Town Center in very cold and challenging winter weather! As always, things seem to happen all at once - we had a large septic repair, we had to replace the Town Center generator, and we had to buy a new copier for the office.

And then there was the extensive damage from the storm, which kept our first responders and firefighters very busy for several days. All of this on top of more than 130 calls to deal with throughout 2017. Please thank them, better yet, join them!

The Fire Department bought a new vehicle, a 2018 Dodge Ram 5500 4x4 with a drop-in skid unit and hose. They also received the donation of a

good-sized jet boat to use for rescue, or any other purpose that meets Town needs.

You will certainly have noticed the continuing improvement of all our Town roads. We chip sealed Medomak, Creek, Collamore, Town Landing, and Nobleboro Roads. Grading was done on Shore, Rial Herald, and Marble Roads; and extensive ditching was done on Rial Herald, Shore, Medomak, and Nobleboro Roads. Medomak Road saw tree trimming, and Creek Road has two new culverts installed as well as a reclaimed public access boat ramp which needed hay and seeding. In the summer Rial Herald Road will be paved, which will save the Town funds over the long run.

The Heath Road Bridge project took quite some time to decide on a final construction plan and to accept a proposal that the Town could afford (along with a \$95,000 grant from the State) and that would meet the needs of the public. Please be patient as the construction of the new bridge moves forward and the old bridge is removed. Go take a look at the quickly emerging new Chaney Bridge, dedicated to Horace Ransom.

The Hay Conservation and Recreation Area has seen increased use and is a much-appreciated part of Bremen. The Bremen Conservation Commission keeps working on maintaining the land we own as well as exploring various areas for increased public use.

We are very appreciative that we have so many Bremen citizens who are willing to step forward in both elected and volunteer positions. There is room and need for more of you to get involved; please join us!

Sincerely,
Your Selectmen
WENDY PIEH
HENRY NEVINS
JOHN MARSH

Assessors Report 2017

James Murphy, Jr., Assessors Representative
Murphy Appraisal Services, Inc.

This year, I will attempt to make sense of the age-old question of who has the right ‘market value’ - the assessor, the bank appraiser or the local real estate broker.

The short answer is YES, they can all have the correct estimate of market value based on the specific purpose and function of the valuation analysis. The long answer takes a bit more explanation.

Let’s start with the local real estate broker. The broker is asked to complete a ‘Competitive Market Analysis.’ This process looks to answer what would be the proper listing price for your property if you were going to sell the property. This estimate is somewhat looking FORWARD in time as to what might be a prudent listing price based on real estate listings, not just at past market history. It is the broker’s obligation under their professional ethics to obtain for the seller the maximum selling price possible. The broker’s estimate is inherently biased for the property owner, as it should be.

Some real estate brokers provide as a service an estimate of value for some reason other than to list the property. This is not an appraisal and is usually completed without cost.

Then there is the real estate appraiser. This process looks to answer a value question based on their professional analysis of PAST sales activity, usually sales within the past 1-12 months, typically concluding with an estimate of market value for lending purposes. An appraiser may also complete appraisals for a variety of other uses. It is the obligation of the real estate appraiser under USPAP (Uniform Standards of Professional Appraisal Practice) to support only their own conclusions based on the available evidence for the criteria of the assignment.

The real estate appraisal is going to have a cost, usually at least several hundreds of dollars upwards to thousands of dollars depending on the complexity of the appraisal and the type of property being appraised.

Finally, the local tax assessor. A town tax assessor takes past sales market history, usually 1-5 years depending on the amount and quality of the data, to project into the near future of 3-5 years, a valuation for taxation purposes. The local assessor is obligated under State Law to achieve ‘Just

Value' for all property types. The law court has said 'Just Value' is 'Market Value.'

Thanks for that, as if an assessor could exactly know the future market selling price of a property. It is not the obligation of the local assessor to follow yearly fluctuations of the real estate markets. If that were true, then there would be changes in your land and building values every year. While legally permitted, this would cause unreasonable uncertainty in values and the tax bills that follow each year. You would like your local assessor even less if values were jumping around each year.

There is no cost to you for the local assessor to come to your property and to review the facts about your property. It is the obligation of the assessor to be as consistent as possible to other like properties, not to have a low value or a high value. It is the goal of the assessor to set values based on past history and to hope that over the next 3 to 5 years to have overvalued half the sales and to have undervalued half the sales.

There are services online that provide valuations. Be wary of these services. The numbers are very questionable. For example, a property recently had a value estimate of \$210,236, \$251,804 and \$282,050 from 3 different online services. Those numbers are entirely too inconsistent for something as important as values used for tax assessments. Not everything on the internet is true. I know, it's hard to believe!

Where did these numbers come from? Ironically, from the town tax commitment. There are services that obtain our commitment values and then factor the values based on estimated market trends. I know of no mortgage lender, appraiser or assessor that uses these values for any purpose.

Lastly, safety, safety, safety. Recent changes in Maine law concerning Medical Marijuana, personal use and growing has me greatly concerned. People are protective of their property, I get that. I respect that. In the course of the assessor's duties, I am visiting many properties where these and other activities are taking place.

Most of the time I am at a property due to something the property owner initiated, such as a building permit, a recent sale or some other valid tax assessment reason. I will always wear a safety vest and have photo identification. I look like the part of an official on official business, please do not overreact. I am just doing the duties of a local tax assessor.

I will always knock on the door and attempt to make the property owner aware of my presence. I already deal with many issues at a property. This is one more issue I would rather not deal with, but it is what it is. If you are ever concerned, please call 911. I want you safe first, and me safe second.

Available are the Homestead Exemption, Veteran's Exemption, Blind

Exemption and other programs that can assist at the town and state level. Please call me at the Town Office if you have a question. I am usually scheduled for the Bremen Town office every other Wednesday.

ASSESSMENT STATISTICS FOR FISCAL YEAR 2017 (12 month)

Total Taxable Valuation \$ 173,164,500

2017 Homestead Exemption Valuation \$5,271,300

2016 Homestead Exemption Valuation \$4,005,900

2015 Homestead Exemption Valuation \$2,569,600

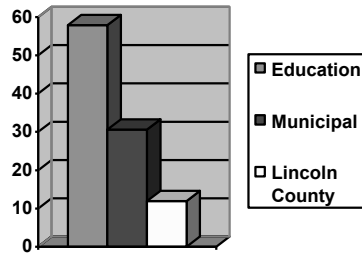
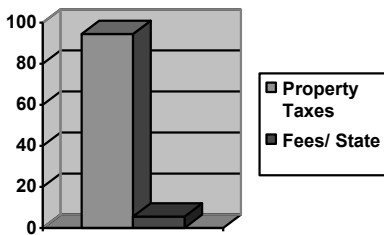
Commitment Date July 20, 2017

Last day to appeal valuation January 21, 2018

Tax (Mil) Rate \$12.80 per \$1,000 of taxable value

2017 Tax amount to be raised \$2,216,505.60

2016 Tax amount to be raised \$2,181,409.02



MUNICIPAL REVENUES and EXPENSES

Revenue received from...

Property Taxes 94.4%

Other Fees/State 5.6%

And Expenses for...

Education 57.9%

Municipal 30.6%

County 11.9%

Taxpayers List

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
ADAMS, BARBARA T. & MARC E.	007-011	136,300	132,000	0	268,300	3,434.24
ADAMSKY, SHARON	007-022-003	25,000	52,600	20,000	57,600	737.28
ADKINS, DAVID W.	010-027	50,200	85,700	20,000	115,900	1,483.52
ADNOPOZ, DAVID & SUSAN	004-012-00A	35,400	166,000	20,000	181,400	2,321.92
AGNETA, GAIL B.	006-005-002-016	50,400	92,200	0	142,600	1,825.28
AHLGREN, MARY CHICHESTER, TR	004-049	80,600	107,900	0	188,500	2,412.80
ALBERT, EUGENE & GAIL	005-016	244,500	656,400	0	900,900	11,531.52
ALBERT, EUGENE K. & GAIL	008-027	180,500	0	0	180,500	2,310.40
ALLEN, LC; STEINDL, RC						
CREIGHTON, GS & JL (JT)	012-017	272,400	95,600	0	368,000	4,710.40
ANDERSON, ANNLOU S.	010-047-011	52,000	142,500	26,000	168,500	2,156.80
ANDERSON, D. MICHAEL & LANTZ, PENELOPE A.	004-047	107,000	177,400	0	284,400	3,640.32
ANDERSON, DEBORAH L.	011-014-001	53,400	100,100	20,000	133,500	1,708.80
ANDERSON, ERIC & MANN, HEATHER A.	016-009	129,200	47,700	0	176,900	2,264.32
ANDERSON, GERALD & SHIRLEY	011-018	72,500	37,900	24,000	86,400	1,105.92
ANDERSON, JOHN T. & BOYER, LUCY A.	005-015-00A	47,700	500	0	48,200	616.96
ANDERSON, JR., GERALD & MICHELLE	011-018-00L-002	0	4,600	4,600	0	0.00
ANDREWS, MATTHEW & MARY E.	003-045	101,400	84,100	0	185,500	2,374.40
ANDREWS, MATTHEW & MARY E.	003-042-001	35,700	0	0	35,700	456.96
APGAR, GEORGE B. & JOAN W	003-024-001	53,600	104,300	20,000	137,900	1,765.12
ARCHIE, EARL & DIANE	003-031-00A	153,300	69,300	0	222,600	2,849.28
AUTIO, DAVID	005-012	57,500	5,800	0	63,300	810.24
AUTIO, DAVID	013-007	9,400	0	0	9,400	120.32
AUTIO, DAVID	013-008	6,100	5,400	0	11,500	147.20
AUTIO, DAVID	014-031	46,600	126,800	20,000	153,400	1,963.52

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
AUTIO, DAVID & LINDA	007-028	58,400	0	0	58,400	747.52
AUTIO, DAVID & LINDA	014-033	38,300	24,900	0	63,200	808.96
AUTIO, DAVID & LINDA	007-043	9,500	0	0	9,500	121.60
AVANTAGGIO, WILLIAM & ANNIE K.	003-026	54,100	176,900	20,000	211,000	2,700.80
AWAMLEH, MAJED & ELIZABETH B.	012-027-009	248,400	355,900	0	604,300	7,735.04
AWAMLEH, MAJED & ELIZABETH B.	012-027-008	192,400	17,900	0	210,300	2,691.84
BAIRD, DOUGLAS S & MARGARET A	014-019-00A	1,200	500	0	1,700	21.76
BAIRD, DOUGLAS S & MARGARET A	005-002	231,000	100,000	0	331,000	4,236.80
BARBER, WAYNE & ANNA	004-082-00A	172,800	133,700	20,000	286,500	3,667.20
BARNES, EDWARD; TRUSTEE	011-015	64,900	0	0	64,900	830.72
BARNES, JURATE & STEPHEN E, CO-TTES	011-026	52,700	119,600	0	172,300	2,205.44
BARNES, JURATE & STEPHEN E, CO-TTES	011-027	52,000	111,100	26,000	137,100	1,754.88
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-001	2,000	0	0	2,000	25.60
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-003	6,800	0	0	6,800	87.04
BARNES, JURATE & STEPHEN E, CO-TTES	011-027-001	10,100	0	0	10,100	129.28
BARNETT, BARBARA	003-024-003	52,600	119,900	20,000	152,500	1,952.00
BARRON, DAVID M.	012-027-007	274,400	119,500	0	393,900	5,041.92
BARRON, DAVID M.	012-027-006	35,000	0	0	35,000	448.00
BARRON, GEORGE T.	006-005-002-012	50,500	81,700	0	132,200	1,692.16
BARTLETT, CONSTANCE J	003-030-00B	179,000	125,800	26,000	278,800	3,568.64
BARTLETT, CONSTANCE J	003-018-00C	37,400	0	0	37,400	478.72
BARTLETT, JAMES P.	015-009	95,400	36,900	0	132,300	1,693.44
BARTLEY, RICHARD & SALLY	008-025-00A	191,800	154,300	0	346,100	4,430.08
BARTLEY, RICHARD & SALLY J.; TR	005-015	157,500	300	0	157,800	2,019.84
BARTLEY, RICHARD JR., TRUSTEE	005-015-00B	187,000	172,900	0	359,900	4,606.72
BARTOLOTTA, JR., SALVATORE & REBEC	011-031-003	56,700	153,300	20,000	190,000	2,432.00
BASILE, WILLIAM	004-065-003	50,400	143,100	0	193,500	2,476.80
BASILE, WILLIAM	004-069-014	7,500	0	0	7,500	96.00
BASILE, WILLIAM & DOROTHY	004-069-015	9,400	0	0	9,400	120.32

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
BEDELL, JANICE C. (LE)	001-010	281,000	77,700	26,000	332,700	4,258.56
BELYEA, ROBERT C & KATHLEEN	008-011	291,500	120,100	0	411,600	5,268.48
BERG, RENHOLT S. & CHRISTINE M.	011-031-004	56,600	172,700	20,000	209,300	2,679.04
BERGER, KARL & MARY	006-041-00A	37,600	0	0	37,600	481.28
BERGER, KARL & MARY	006-003-00C	75,500	33,200	0	108,700	1,391.36
BERGER, KARL & MARY	006-003	170,500	363,700	20,000	514,200	6,581.76
BERGER, MARY BRYANT, TRUSTEE	006-003-00B	96,300	0	0	96,300	1,232.64
BERRY, HILDA K.	007-022-010	34,300	53,200	0	87,500	1,120.00
BEWELL, RICHARD T. & CHANDRA M	013-024	28,300	59,400	20,000	67,700	866.56
BEZON, ANDREW & HALEY	003-056	68,100	0	0	68,100	871.68
BICKFORD, ROY & MARIE A.	003-039	156,000	127,600	0	283,600	3,630.08
BICKFORD, ROY & MARIE A.	003-053-001	53,100	0	0	53,100	679.68
BLACKBURN, SHARON L. & RANDELL S.; TRUSTEES	004-015-00A	51,800	1,046,500	0	1,098,300	14,058.24
BLACKBURN, SHARON L. & RANDELL S.; TRUSTEES	004-014-001	326,000	51,300	0	377,300	4,829.44
BLI PROPERTIES LLC	008-029-001	169,400	11,700	0	181,100	2,318.08
BLISS, GILBERT W. & MARGARET C.	014-024	123,400	100,700	0	224,100	2,868.48
BLOCH, ANDREA & MCPADDEN, WILLIAM G.	006-019-006	165,000	177,700	0	342,700	4,386.56
BLOCK, HENRY R & CATHERINE T	007-036-00D	52,700	114,300	0	167,000	2,137.60
BLOOMFIELD, BRUCE A. & JOHN D. & BOOM IV, JAMES K & BERG, KAREN	004-034	357,000	62,300	0	419,300	5,367.04
BOGGESS, STEVEN M	003-028-00A	133,500	115,600	20,000	229,100	2,932.48
BOLING, PETER	004-085	28,600	0	0	28,600	366.08
BOOHER, DOROTHY & ORRIS	002-013	1,030,900	81,200	0	1,112,100	14,234.88
BOOTHBY, GENE & ELIZABETH	006-003-00A	115,600	43,300	0	158,900	2,033.92
BOOTHBY, GENE & ELIZABETH	007-038	41,700	300	0	42,000	537.60
BOOTHBY, GENE & ELIZABETH	007-008	72,700	126,000	20,000	178,700	2,287.36
BOOTHBY, JAMES H	007-022-001	30,000	53,200	20,000	63,200	808.96

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
BOOTHBY, THOMAS & MARY	010-023	50,400	145,200	20,000	175,600	2,247.68
BOOTHBY, THOMAS & MARY	010-029	39,800	0	0	39,800	509.44
BOSSI, CRAIG A. & PATRICIA M.	012-002	64,700	170,900	0	235,600	3,015.68
BOSSI, CRAIG A. & PATRICIA M.	012-001	37,500	0	0	37,500	480.00
BOSSLER, ANNETTE	004-009-00F	367,300	339,700	20,000	687,000	8,793.60
BOUTILIER, JAMES	003-001	2,000	1,000	0	3,000	38.40
BOUTILIER, JAMES ERNEST	004-095	208,900	68,600	20,000	257,500	3,296.00
BRADLEY, ROBERT & SUZANNE	013-012-00B	232,800	14,200	0	247,000	3,161.60
BRAVERMAN, DANIEL L	006-045-002	122,100	0	0	122,100	1,562.88
BRAVERMAN, DANIEL L.	013-006	357,500	162,600	0	520,100	6,657.28
BREMEN LIBRARY ASSOC.	010-030-001	52,000	212,900	264,900	0	0.00
BREMEN LIBRARY ASSOC.,	010-031	40,500	0	40,500	0	0.00
BREMEN UNION CHURCH, CHURCH	007-013	52,700	354,900	407,600	0	0.00
BREMEN, TOWN OF	010-040	285,000	0	285,000	0	0.00
BREMEN, TOWN OF	007-007	58,600	0	58,600	0	0.00
BREMEN, TOWN OF	007-025	38,400	0	38,400	0	0.00
BREMEN, TOWN OF	005-020	157,500	0	157,500	0	0.00
BREMEN, TOWN OF	010-030	54,500	302,600	302,600	0	0.00
BREMEN, TOWN OF	016-002	64,200	0	64,200	0	0.00
BREMEN, TOWN OF	014-010-00A	300,000	58,600	358,600	0	0.00
BREMEN, TOWN OF	007-024	77,900	548,600	626,500	0	0.00
BREMEN, TOWN OF	007-007-00A	52,700	0	52,700	0	0.00
BRIGGS, NATHAN T. & MAKI	006-038-00C	57,000	230,500	20,000	267,500	3,424.00
BROAD COVE HOMEOWNERS ASSOC.	010-039-005	35,000	0	0	35,000	448.00
BROAD COVE MARINE	013-012-00A	301,700	312,000	0	613,700	7,855.36
BROWN, RUTH E, TRUSTEE	004-028	207,800	34,300	0	242,100	3,098.88
BROWN, RUTH E, TRUSTEE	004-026	69,100	42,300	0	111,400	1,425.92
BRUNS, JEANNINE C. &						
ELLIOTT, STANTON R.	003-044	106,100	31,000	0	137,100	1,754.88

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
BUNKER, TROY A. & TRISHA L.	007-031-00C	38,000	0	0	38,000	486.40
BURNHAM, LAWRENCE & MELISSA	003-053-003	57,800	304,800	20,000	342,600	4,385.28
BURNS, JANICE Q.	012-024	60,000	92,600	20,000	132,600	1,697.28
BURNS, RUSSELL J. & BURNS, CLAY	012-025	52,700	117,100	6,000	163,800	2,096.64
BUTLER, CHRISTOPHER & CAROLYN	004-017	50,000	51,500	20,000	81,500	1,043.20
CAGGINI, PIERRE & SION-CAGGINI, BARBARA	014-014	300,000	182,400	0	482,400	6,174.72
CAMPBELL JR., STUART & RICHARD	012-008	50,000	43,400	0	93,400	1,195.52
CANNON, ANNE H.	007-021	54,400	0	0	54,400	696.32
CARD, PENELOPE N	004-082-005	53,100	103,800	20,000	136,900	1,752.32
CARROLL, ERNEST & JANE M.; TR	015-013-00B	100,100	49,400	0	149,500	1,913.60
CARROLL, JOHN & JEANNE	003-041-00A	180,000	187,000	0	367,000	4,697.60
CARTWRIGHT, LINDA F.	006-043	13,000	0	0	13,000	166.40
CASE, MARSHAL T.	006-013-002	108,900	1,300	0	110,200	1,410.56
CEI HOUSING, INC.	007-022-002	21,900	0	0	21,900	280.32
CEI HOUSING, INC.	007-022-005	23,700	0	0	23,700	303.36
CEI HOUSING, INC.	007-022-009	24,500	0	0	24,500	313.60
CEI HOUSING, INC.	007-022-011	33,900	47,400	0	81,300	1,040.64
CENTRAL MAINE POWER	CMP	1,445,800	0	0	1,445,800	18,506.24
CHAMBERLAIN, ANN H.	008-008-00B	359,000	252,500	0	611,500	7,827.20
CHAMBERLAIN, JOHN F.	008-002-00F	200,800	0	0	200,800	2,570.24
CHARBONEAU, BRIAN L. & KATHLEEN E.	007-019	317,200	321,800	0	639,000	8,179.20
CHECCIO, DIANE K. & GARY A.	004-092-001	135,500	98,300	0	233,800	2,992.64
CHRISTIANSEN, DARR W. & HILDEGARD K.	003-035	54,800	92,800	0	147,600	1,889.28
CLANCY, JOHN JR & KELLY A	006-019-019	55,200	206,800	20,000	242,000	3,097.60
CLANCY, ROSEMARIE L.	006-005-00A	52,100	84,700	0	136,800	1,751.04
CLARK, DIANE	016-010	115,900	170,400	20,000	266,300	3,408.64
CLARK, MICHAEL H. & REBECCA E.	012-020	240,100	241,400	0	481,500	6,163.20
COLLAMORE HOUSE, LLC.	002-008	180,500	26,800	0	207,300	2,653.44

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
COLLAMORE, BRADLEY & PATRICIA	010-020-001	50,100	9,100	20,000	39,200	501.76
COLLAMORE, BRIDGET	013-020	56,100	48,300	30,000	74,400	952.32
COLLAMORE, ELLEN R	010-020	50,000	81,000	20,000	111,000	1,420.80
COLLAMORE, SR., GILBERT; DEVISES OF	011-021	69,800	32,100	0	101,900	1,304.32
COLLAMORE, SR., GILBERT; DEVISES OF	011-021-00L	0	76,100	0	76,100	974.08
COLLINS, BENNETT B	011-009-00A	50,200	88,300	20,000	118,500	1,516.80
COLLINS, KARYN E	006-022-00A	5,200	0	0	5,200	66.56
COLLINS, KARYN E.	006-023	84,900	102,300	20,000	167,200	2,140.16
CONAILL CORPORATION	014-004	282,800	79,400	0	362,200	4,636.16
COOK, JOHN W & MARY E	016-008	105,600	98,800	0	204,400	2,616.32
COOKE/SKIDMORE FAMILY LTD	005-014	222,500	156,700	0	379,200	4,853.76
COOLIDGE, A KNIGHT	004-069-011	40,000	0	0	40,000	512.00
COOLIDGE, A KNIGHT	004-069-010	8,000	0	0	8,000	102.40
COOLIDGE, A KNIGHT	004-069-009	8,000	0	0	8,000	102.40
COOLIDGE, A KNIGHT	004-069-007	8,000	0	0	8,000	102.40
COOLIDGE, A KNIGHT	004-069-008	8,000	0	0	8,000	102.40
COOLIDGE, A KNIGHT	004-069-005	8,000	0	0	8,000	102.40
COOLIDGE, A KNIGHT	004-069-006	8,000	0	0	8,000	102.40
COOLIDGE, A KNIGHT	004-069-003	8,200	0	0	8,200	104.96
COOLIDGE, A KNIGHT	004-069-004	8,000	0	0	8,000	102.40
COOLIDGE, A KNIGHT	004-069-002	8,200	0	0	8,200	104.96
COOLIDGE, A KNIGHT	004-069-001	9,000	0	0	9,000	115.20
COOLIDGE, A. KNIGHT & ROBERT B.	004-070	180,500	0	0	180,500	2,310.40
COOLIDGE, A. KNIGHT & ROBERT B.	004-071	2,400	0	0	2,400	30.72
COOLIDGE, A. KNIGHT & ROBERT B.	004-070-00A-001	180,500	0	0	180,500	2,310.40
COOLIDGE, A. KNIGHT & ROBERT B.	004-069-022	9,000	0	0	9,000	115.20
COOLIDGE, ROBERT B.	004-066	382,700	150,700	20,000	513,400	6,571.52
COOMBS, DOUGLAS C & SHARON L., TR	007-005	52,400	120,300	20,000	152,700	1,954.56
CORCORAN, JOANNE C.; TRUSTEE	010-043-00A	138,300	0	0	138,300	1,770.24

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
CORSON, CAMILLE	006-020-00A	55,700	129,300	20,000	165,000	2,112.00
COTTON, JANET M.	008-019-00A	52,900	86,100	20,000	119,000	1,523.20
COTTON, JEFFERSON	004-037	127,500	73,000	26,000	174,500	2,233.60
COTTON, JEFFERSON	004-037-00A	114,500	0	0	114,500	1,465.60
COX, ANDREA & RYAN	003-047	82,200	23,600	0	105,800	1,354.24
COX, BARBARA	004-056	252,300	73,500	0	325,800	4,170.24
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00A	600	0	0	600	7.68
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00B	1,200	0	0	1,200	15.36
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00C	100	0	0	100	1.28
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00C-1&2	100	0	0	100	1.28
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00D	400	0	0	400	5.12
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00E	2,900	0	0	2,900	37.12
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00F	4,300	0	0	4,300	55.04
CRABAPPLE CREEK HOMEOWNERS ASSOC.	007-022-00G	3,400	0	0	3,400	43.52
CRAIG, GEORGE & VARIAN & KATIE	003-053-002	57,700	95,400	20,000	133,100	1,703.68
CRARY, DONNA S.	003-034-001	35,300	0	0	35,300	451.84
CROCETTI, ALFRED & RUTH	006-041	92,400	270,700	20,000	343,100	4,391.68
CROCETTI, ALFRED & RUTH	006-042	38,700	0	0	38,700	495.36
CROSS, JAMES & MELISSA	011-030	50,000	66,900	20,000	96,900	1,240.32
CRUMP, KIRTLAND H.	012-002-00A	63,400	245,300	0	308,700	3,951.36
CRUZ, RANDOLPH & JULIE L.	010-019-00A	48,000	156,800	20,000	184,800	2,365.44
DALOT, GREG L & NGUYEN, MEILINH	007-022-004	33,900	73,100	0	107,000	1,369.60
DAVIS, SUSAN B.	014-003	227,200	239,000	20,000	446,200	5,711.36
DAVISON, CATHY G.	001-006	60,000	72,700	20,000	112,700	1,442.56
DAWSON, HAROLD & REBECCA	010-005-00A	53,300	36,200	20,000	69,500	889.60
DEAN, LOUISE M.; TRUSTEE	004-077	6,900	0	0	6,900	88.32
DEAN, LOUISE M.; TRUSTEE	004-074	3,700	0	0	3,700	47.36
DELONG, CYNTHIA	007-030	12,600	0	0	12,600	161.28
DEMERT, DONALD GUNTHER, TR	006-015-002	86,800	42,600	0	129,400	1,656.32

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
DEMPESEY, PETER S. & JANET G.	010-038	51,000	92,400	0	143,400	1,835.52
DETMER, ANNE E	007-006	108,100	346,300	0	454,400	5,816.32
DETWILER, LARRY M. & MARGARET A.	015-017	96,600	250,800	0	347,400	4,446.72
DETWILER, LARRY M. & MARGARET A.	015-018	88,100	28,100	0	116,200	1,487.36
DEVER, DAVID A.	005-004	144,600	76,600	0	221,200	2,831.36
DEVLIN, JOHN T & DIANE M	002-008-001	140,100	27,400	0	167,500	2,144.00
DEVIRIS, IOANNIS & MARY	007-031-005	36,000	0	0	36,000	460.80
DEXTER, SHIRLEY & ROBERT	004-063	321,400	43,000	0	364,400	4,664.32
DICKINSON, CHRISTOPHER & NAOMI	011-028-001	50,000	179,400	20,000	209,400	2,680.32
DIFONZO, MARY ADA & JAGELA, JOHN	011-014	78,300	20,200	0	98,500	1,260.80
DIGREGORIO, ANTHONY & CARMEN	008-017-00A	2,000	0	0	2,000	25.60
DIGREGORIO, ANTHONY & CARMEN	008-002	56,900	279,400	20,000	316,300	4,048.64
DIMURO, CELESTE	010-043	121,300	154,600	0	275,900	3,531.52
DISSTON, WM L JR. & DISSTON, MORRIS	008-007	360,000	115,500	0	475,500	6,086.40
DOLLOFF, BEVERLY	003-028-001	53,600	152,400	26,000	180,000	2,304.00
DONSBACH, HAGUE & ANNA	006-019-001	161,700	132,500	20,000	274,200	3,509.76
DOYLE, ROBERT & PERRY, MINDY SUE	002-013-00A	186,300	48,600	0	234,900	3,006.72
DRIFTWOOD LEGACY, LLC	002-012	181,300	175,400	0	356,700	4,565.76
DUFFY, ERIC J & KELLEY BORG	007-030-00A	54,900	134,100	20,000	169,000	2,163.20
DUNLOP, STEVEN G. JR & STEVEN G. III	010-012	900	0	0	900	11.52
DUNN, MARTYN J. & KATHERINE M.	010-005	68,400	157,900	0	226,300	2,896.64
ECKMAN, ROLAND & MARGARET	006-005-001	160,200	147,200	26,000	281,400	3,601.92
ECOHOUSE, LLC	007-037	56,100	122,300	0	178,400	2,283.52
ECOHOUSE, LLC	004-009-00A	295,400	214,300	0	509,700	6,524.16
EHRENFELD, ELIZABETH E;						
MARTHA & EMILY A.	004-084	28,600	0	0	28,600	366.08
EHRENFELD, ELIZABETH E;						
MARTHA & EMILY A.	004-083-001	166,300	388,500	0	554,800	7,101.44

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
EHRENFELD, ELIZABETH E; MARTHA & EMILY A.	004-083	136,100	15,100	0	151,200	1,935.36
EHRENFELD, ELIZABETH M & SCHWARTZ, BARRY; TRUSTEES	004-077-001	17,100	0	0	17,100	218.88
EMMET, MARJA TUULIKKI, TRUSTEE	004-065-00H	37,000	0	0	37,000	473.60
EMMET, MARJA TUULIKKI; TRUSTEE	004-065-0AA	50,400	265,800	20,000	296,200	3,791.36
EMMET, WILLIAM LEROY, TRUSTEE	004-065-DD	37,000	0	0	37,000	473.60
EUGLEY, SUSAN & ROBERT	007-036-00C	52,700	167,300	20,000	200,000	2,560.00
FABISZEWSKI, FREDERICK & NANCY	012-012	34,600	68,500	0	103,100	1,319.68
FABISZEWSKI, NANCY ET AL	001-001	15,500	0	0	15,500	198.40
FAHEY, MICHAEL S. & MICHAEL S. JR.	005-019	67,100	20,600	0	87,700	1,122.56
FAIRFIELD, SCHUYLER L.; TRUSTEE	006-030	108,000	21,600	0	129,600	1,658.88
FARM AND FORESTRY, LLC	011-009	38,400	5,700	0	44,100	564.48
FARM AND FORESTRY, LLC	011-003-001	3,600	0	0	3,600	46.08
FARNSWORTH FARM, LLC	003-005	500	0	0	500	6.40
FARNSWORTH FARM, LLC	003-016-001	30,900	0	0	30,900	395.52
FENNER, REST T.III, & ANTONIE B. &	015-005	121,000	35,000	0	156,000	1,996.80
FERENCE, RAYMOND J & CAROL M	004-005	55,700	72,100	6,000	121,800	1,559.04
FERRY, RUTH F.	015-013-00A	103,800	31,700	0	135,500	1,734.40
FESMIRE, CHESTER & DEBORAH	001-003	34,700	77,900	20,000	92,600	1,185.28
FETSKO, JOAN	006-047-00A	52,700	164,200	20,000	196,900	2,520.32
FIELDING, JONATHAN E.	004-080	156,900	31,700	0	188,600	2,414.08
FIELDING, JONATHAN E.; TRUSTEE	004-040	387,400	327,400	0	714,800	9,149.44
FIELDS, DAVID & JANET	003-020	52,100	107,900	26,000	134,000	1,715.20
FINNERAN, MICHAEL & DONNA	013-018	31,600	99,900	20,000	111,500	1,427.20
FISH, FRANKLIN & JOAN S; DEVISEES OF	008-003	252,300	101,800	0	354,100	4,532.48
FISH, VAUGHN & MARY A	015-004	50,600	120,800	26,000	145,400	1,861.12
FLOOD, CHRISTINAL	007-036-00E	52,200	47,300	20,000	79,500	1,017.60
FLOWER, ALLEN E & ELIZ J	004-024-001	315,900	269,100	0	585,000	7,488.00

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
FLOWER, KENNETH & RHONDA	007-033	50,000	83,300	0	133,300	1,706.24
FOOTE, DAVID	004-065	38,400	0	0	38,400	491.52
FORDE, MARY & SEAN	004-003-001	75,600	116,300	26,000	165,900	2,123.52
FORREST, MARTIN T. & PUNZO, AMALIA J.	012-027-001	65,900	468,900	0	534,800	6,845.44
FORTI, THOMAS & EVELYN	014-027	50,400	54,000	20,000	84,400	1,080.32
FORTI, TIMOTHY L. & MEGAN D.	014-020	50,000	63,100	0	113,100	1,447.68
FORTIER, PAUL N. & MARTHA D.	015-003	165,000	179,100	0	344,100	4,404.48
FOSTER, CRAIG, JEAN & DAVID	016-012	114,900	31,800	0	146,700	1,877.76
FOWLER, DAVID P.	004-048	67,800	49,200	0	117,000	1,497.60
FOWLER, WILLARD & ADRIANA	006-019-009	152,500	0	0	152,500	1,952.00
FOWLER, WILLARD & ADRIANA	006-019-029	39,500	0	0	39,500	505.60
FOWLIE, MEREDITH & ROBERTS, MICHAEL	015-007	79,200	30,800	0	110,000	1,408.00
FOY, MARK S. & SUSAN L.	003-030-002	89,400	0	0	89,400	1,144.32
FOY, MARK S. & SUSAN L.	003-030-00A	116,000	0	0	116,000	1,484.80
FRASER, STANLEY & CONSTANCE	015-006	84,900	39,600	0	124,500	1,593.60
FRINK, MARTHA	014-009	226,500	38,600	0	265,100	3,393.28
FROHOCK, ANNE RYAN; DEVISES OF	006-018	30,800	0	0	30,800	394.24
FROHOCK, ANNE RYAN; DEVISES OF	006-017	15,000	0	0	15,000	192.00
FULWEILER, THOMAS B II	002-009	119,100	0	0	119,100	1,524.48
FULWEILER, THOMAS B II	005-001	151,900	122,700	0	274,600	3,514.88
GARRISON, CHARLES W III AND	004-065-001	298,500	153,000	0	451,500	5,779.20
GELHAR, LYNN & ELEANOR, TRUSTEES	006-019-005	162,000	167,300	20,000	309,300	3,959.04
GENES, BENJAMIN R & DAWN W	014-001	52,800	108,300	0	161,100	2,062.08
GENES, BENJAMIN R & DAWN W	007-031-00B	38,400	11,300	0	49,700	636.16
GENTHNER, CLYDE E. AND JOAN L. JT	007-014	73,200	86,100	26,000	133,300	1,706.24
GENTHNER, MYRNA LOUISE	014-001-00A	52,100	105,400	20,000	137,500	1,760.00
GENTHNER, RICKY	003-033	90,800	0	0	90,800	1,162.24
GENTHNER, RICKY & DEBRA	010-020-00A	51,000	91,500	20,000	122,500	1,568.00
GENTHNER, SR., GARY & KAREN	007-036-001	33,600	68,600	20,000	82,200	1,052.16

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
GETZ, LINDA	007-017	43,300	28,100	0	71,400	913.92
GIGUERE, SCOTT S & SANDRA M	007-037-00A	62,100	226,000	20,000	268,100	3,431.68
GILBERT, DAWN S	016-003-00A	100,900	127,600	0	228,500	2,924.80
GILBERT, DAWN S	006-037-00B	700	0	0	700	8.96
GILBERT, JOHN & MELANEE O	013-001-00A	296,200	222,600	20,000	498,800	6,384.64
GILBERT, MELANEE O	013-001-003	185,200	33,900	0	219,100	2,804.48
GILL, MERIWETHER WINSTON	013-020-00A	50,700	135,500	20,000	166,200	2,127.36
GINNATY, PATRICK S.	010-003	59,000	41,600	20,000	80,600	1,031.68
GLIDDEN, KENNETH & SHIRLEY	010-012-00B	50,800	22,600	20,000	53,400	683.52
GODINE, DAVID	002-007	338,800	268,700	0	607,500	7,776.00
GOLDBERG, GRACE	006-005-002-014	33,200	0	0	33,200	424.96
GOLDBERG, GRACE	006-005-002-003	101,600	48,300	20,000	129,900	1,662.72
GOLDEN, PAUL D., JR. & BRENDA L.	011-019-001	1,400	0	0	1,400	17.92
GOLDENSON, SUZANNE K.	005-003-003	165,800	0	0	165,800	2,122.24
GOLDENSON, SUZANNE K.	008-029-005	143,700	11,700	0	155,400	1,989.12
GOTH, BRENDA G	013-012	408,200	250,600	20,000	638,800	8,176.64
GOTH, CORDELIA	003-014	46,200	210,800	20,000	237,000	3,033.60
GOULD, BURTON & JOAN	007-010	39,100	0	0	39,100	500.48
GRANT, EVAN; PERS. REP.	010-039-002	52,400	69,200	0	121,600	1,556.48
GRAY, EUNICE & HARRIS, TOBY S	013-017-001	48,000	33,900	20,000	61,900	792.32
GREEN, BRIDGET	004-003-002	19,600	0	0	19,600	250.88
GREGOIRE, JOAN	004-093	118,100	18,000	0	136,100	1,742.08
GREGORY, J. & CHRIST, A.T. & N.P.	016-007	102,400	23,600	0	126,000	1,612.80
GRIERSON, INGRID	007-035	50,500	108,700	20,000	139,200	1,781.76
GRINDLE, BRADLEY A & MARIA	003-004	54,400	98,100	20,000	132,500	1,696.00
GRONENG, NILS R. & MELANIE A	006-008-001	75,000	30,600	0	105,600	1,351.68
GROSS, JUDITH	003-048	165,000	48,600	0	213,600	2,734.08
GROTH, JANET L., TRUSTEE	011-010-00A	38,200	0	0	38,200	488.96
GROTH, JANET L., TRUSTEE	011-001-004	207,300	205,600	0	412,900	5,285.12

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
GROVES, JUDITH	015-014	94,800	49,900	0	144,700	1,852.16
GROVES, ROBERT V. TRUSTEE	015-016	97,700	39,800	0	137,500	1,760.00
GRYGA, MIRIAM H & HALLOWELL, M.; TR	004-064	385,000	421,200	26,000	780,200	9,986.56
GRYGA, MIRIAM H., TRUSTEE	004-064-001	19,800	0	0	19,800	253.44
GUSTAFSON, ARTHUR L. III	008-019	52,700	117,900	20,000	150,600	1,927.68
GWU LEASING, LLC	006-019-015	38,100	0	0	38,100	487.68
H & E INC.	008-017	83,500	73,800	0	157,300	2,013.44
HAAS, ROBERT & BARBARA	006-014	163,900	50,200	0	214,100	2,740.48
HAFFORD, SAM & MARCIA	001-001-00E	47,600	115,200	26,000	136,800	1,751.04
HAFNER, GORDON H.	004-024-007&008	263,200	337,300	0	600,500	7,686.40
HAFNER, GORDON H.	004-024	7,700	0	0	7,700	98.56
HAFNER, GORDON H.	004-024-006	209,200	0	0	209,200	2,677.76
HAFNER, GORDON H.	004-024-009	124,000	30,800	0	154,800	1,981.44
HALE (SCHERER), ELIZABETH	011-007	36,400	0	0	36,400	465.92
HALL, ELIZABETH A. & MICHAEL B	003-027	165,600	235,900	20,000	381,500	4,883.20
HALL, MARIE H	010-004	62,300	70,700	20,000	113,000	1,446.40
HALL, MARIE H	010-045	3,500	0	0	3,500	44.80
HALL, MARIE H	010-047-017	35,600	0	0	35,600	455.68
HALL, NANCY TERRELL	010-038-00A	50,600	82,700	0	133,300	1,706.24
HALL, NANCY TERRELL	010-033-001	40,600	2,100	0	42,700	546.56
HALL, NANCY TERRELL	010-032	47,700	110,900	20,000	138,600	1,774.08
HALL, STEPHEN H. & HALEY, DIXIE M	011-029	50,000	139,600	20,000	169,600	2,170.88
HAMELIN, ALLISON J.	004-082-003	50,800	120,700	0	171,500	2,195.20
HAMILTON, ELIZABETH	008-001-001	367,000	265,400	20,000	612,400	7,838.72
HAMILTON, JAMES & MARGARET	003-046	160,000	114,100	0	274,100	3,508.48
HAMMATT, MERVYN S. & ANNE E.	004-059	47,400	173,800	0	221,200	2,831.36
HANCOCK, CLAIRE E.	016-001	128,900	234,400	0	363,300	4,650.24
HANEL, ALICE C & ELIZABETH K.	006-022	168,500	93,600	0	262,100	3,354.88
HANLEY, JEWEL R.	003-037	147,500	0	0	147,500	1,888.00

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
HANLEY, JEWEL R.	003-037-00A	165,800	195,100	20,000	340,900	4,363.52
HANLY, MATTHEW	003-038-00D	158,400	184,500	20,000	322,900	4,133.12
HANLY, MATTHEW; TRUSTEE	003-038	141,300	0	0	141,300	1,808.64
HANSEN, BARBARA	007-041-00A	70,700	127,700	20,000	178,400	2,283.52
HANSON, CAROLE	010-021	53,400	88,900	20,000	122,300	1,565.44
HARDEN, HARRY & RITA	006-005-002-006	136,000	127,800	0	263,800	3,376.64
HARLOR, SUSAN B.	008-026	214,300	31,100	20,000	225,400	2,885.12
HARPER, BRENT & WEST-HARPER, LISAA.	007-009-001	42,000	90,900	20,000	112,900	1,445.12
HARRINGTON, FREDERICK W.	014-020-00A	50,100	165,700	26,000	189,800	2,429.44
HARRINGTON, JOSHUA & E'THERIDGE, NICOLE	007-030-00A-001	41,200	0	0	41,200	527.36
HATCH, HARLAND D & JANET N. & HE'ARTT, STEPHEN	015-001	161,300	454,800	20,000	596,100	7,630.08
HEFFERNAN, STEPHEN A. & THERESA M.	004-082-004	37,900	0	0	37,900	485.12
HENDERSON, WINIFRED; HEIRS OF	006-033	35,400	88,100	0	123,500	1,580.80
HENEGHAN, KEVIN & EILEEN	006-020	55,300	113,600	0	168,900	2,161.92
HENSON, CHRISTINE M.	016-014	148,000	144,100	0	292,100	3,738.88
HENTSCHEL, PETER A.	010-026	35,400	100,900	20,000	116,300	1,488.64
HENTSCHEL, ROBERT A. & JEAN, TRUST	004-025	94,500	17,100	0	111,600	1,428.48
HERBERT, DAVID	004-035	320,000	0	0	320,000	4,096.00
HETHERINGTON, KIM & GOLDBERG, HENRY	011-016	43,300	20,500	20,000	43,800	560.64
HETHERINGTON, KIM & GOLDBERG, HENRY	014-010	317,100	1,218,600	0	1,535,700	19,656.96
HETHERINGTON, KIM & GOLDBERG, HENRY	014-012	282,800	101,600	0	384,400	4,920.32
HETHERINGTON, KIM & GOLDBERG, HENRY	014-013	262,900	158,200	0	421,100	5,390.08
HIGGINS, MILTON & HELEN; TRUSTEES	006-002	164,700	41,300	0	206,000	2,636.80
HIGGINS, MILTON & HELEN; TRUSTEES	006-002-00A	149,000	0	0	149,000	1,907.20
HIGGINS, MILTON & HELEN; TRUSTEES	006-002-00B	141,500	0	0	141,500	1,811.20

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
HIGGINS, MILTON & HELEN; TRUSTEES	006-002-00C	37,600	0	0	37,600	481.28
HILL, JOAN C.	004-065-00D	35,400	121,500	0	156,900	2,008.32
HOCKOMOCK CORPORATION	008-025	194,400	185,100	0	379,500	4,857.60
HOFFRAGE, JEAN M & TUTHILL, GAIL W	003-018	60,000	103,800	20,000	143,800	1,840.64
HOLMES, ANNE	004-096	111,400	23,200	0	134,600	1,722.88
HOLMES, ANNE WYMAN	004-055	5,500	0	0	5,500	70.40
HOLMES, ANNE WYMAN	004-062	51,700	21,000	0	72,700	930.56
HOLT, ANDREA	007-022-007	33,900	30,900	26,000	38,800	496.64
HOMER, STEPHEN & MARTHA	011-004-00B	156,000	33,300	0	189,300	2,423.04
HOPKINS, MARK & DONNA	006-006	84,900	63,300	20,000	128,200	1,640.96
HOPKINS, MARK & DONNA	009-011	9,200	4,900	0	14,100	180.48
HOPKINS, RALPH H. JR. & NANCY R.	009-003	64,300	21,400	0	85,700	1,096.96
HOPPER, DAVID P FAM TRST	006-034	52,800	90,300	20,000	123,100	1,575.68
HOPPER, DAVID P FAM TRST	006-022-00B	6,800	0	0	6,800	87.04
HORNBERGER, JAMES	007-021-001	52,200	58,800	20,000	91,000	1,164.80
HORNBERGER, WILLIAM	007-018	368,000	151,900	20,000	499,900	6,398.72
HORST, MICHAEL & KATHLEEN	003-052	132,000	117,700	0	249,700	3,196.16
HUDSON, TODD & INSOOK	010-028	52,700	96,300	20,000	129,000	1,651.20
HULME, JOHN & NELSON	004-045	11,000	0	0	11,000	140.80
HULME, JOHN & NELSON	004-076	35,400	47,400	0	82,800	1,059.84
HUNTER, BARRY & LOUISE L.; TR	012-004	48,700	184,000	0	232,700	2,978.56
HURWITZ, EDWARD F. & MARJORIE A.	006-047	125,200	133,000	0	258,200	3,304.96
HUSON, ELIZABETH	015-010	103,800	47,000	0	150,800	1,930.24
HUSON, ROBERT E JR & LYNN R	015-011-00A	130,800	45,700	0	176,500	2,259.20
HUTCHINS, KAREN H.	007-021-00A	47,500	0	0	47,500	608.00
HUTCHINSON, SANDRA O.	007-012	52,000	103,800	26,000	129,800	1,661.44
HYDE, KATHLEEN S.	004-088-001	168,000	57,600	0	225,600	2,887.68
HYDE, KATHLEEN S.	004-088	144,300	0	0	144,300	1,847.04
HYDE, SETH W.	010-033	145,000	63,300	0	208,300	2,666.24

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
HYSON, ROBERT O. & MEGAN J.	007-033-001	50,200	74,000	0	124,200	1,589.76
ICEBLINK, LLC	015-002	172,500	80,100	0	252,600	3,233.28
IFILL, JR, CLINTON	006-045-003	127,700	0	0	127,700	1,634.56
IFILL, WALTER	004-089-001	35,200	0	0	35,200	450.56
IFILL, WALTER E	004-090	116,400	0	0	116,400	1,489.92
IVESTER, ALLAN & JOYCE; TRUSTEES	004-032	300,000	143,900	0	443,900	5,681.92
JACOBS, CHRISTIE	012-018	207,800	136,600	0	344,400	4,408.32
JACOBS, DEAN	012-021-00A	25,700	0	0	25,700	328.96
JAGELA, JOHN R. & ROBERT K.	011-026-002	51,800	128,200	20,000	160,000	2,048.00
JAKWAY, DAVID L. & NANCY E.	006-008-005	125,000	39,200	0	164,200	2,101.76
JANELLE, GERARD & ANNETTE	004-082-006	37,200	0	0	37,200	476.16
JANSEN, JESSE & LINDSAY	003-034	50,200	105,800	0	156,000	1,996.80
JICHA, JOHN & MARGARET	012-007	24,700	0	0	24,700	316.16
JICHA, JR., JOHN & MARGARET	012-003	50,000	123,400	26,000	147,400	1,886.72
JOBE, LORA JANE	006-019-003	155,000	0	0	155,000	1,984.00
JOBE, LORA JANE	006-019-002	175,000	147,800	20,000	302,800	3,875.84
JOHNS, JR., EDGAR M. & SANDRA L.	015-017-00A	106,100	53,300	20,000	139,400	1,784.32
JOHNSON, BONITA & KINNEY, MATTHEW	006-045-00A	52,700	22,400	20,000	55,100	705.28
JOHNSON, LAURIE	007-036-00B	55,900	115,100	20,000	151,000	1,932.80
JONES, DOUGLAS J. & GINA MARIE	003-017	90,100	148,900	0	239,000	3,059.20
JONES, ROBERT H. & CAROL A.	006-019-004	170,000	127,500	26,000	271,500	3,475.20
JONES, TRACY & DIANA	003-033-004	142,500	0	0	142,500	1,824.00
JONES, TRACY & DIANA	003-033-005	142,500	0	0	142,500	1,824.00
JONES, TRACY & DIANA	007-012-001	68,300	0	0	68,300	874.24
JORDAN, GEORGE	010-012-00A	50,000	7,300	0	57,300	733.44
KALER, HOWARD & SARAH	010-019	52,000	155,800	26,000	181,800	2,327.04
KALER, III, WALTER E.	014-008	31,600	4,500	20,000	16,100	206.08
KALER, JOYCE; HEIRS OF	008-020	54,100	32,900	0	87,000	1,113.60
KALER, ROBERT E JR	007-026-00C	61,000	129,800	20,000	170,800	2,186.24

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
KAPUSCINSKI, ROBERT	011-014-00B	50,000	99,700	0	149,700	1,916.16
KARP, DAVID A. & RENEE L.	006-005-002-005	105,600	137,400	0	243,000	3,110.40
KAUFFMAN, STEPHEN B.	006-027	119,400	258,600	0	378,000	4,838.40
KEARNEY, EDITH; TRUSTEE	006-005-002-009	124,000	167,400	20,000	271,400	3,473.92
KEENE, RICHARD, AVA & SANDRA JANE	014-022	52,600	73,800	26,000	100,400	1,285.12
KELLER, RONALD & BETTY JEAN	004-007	53,800	101,300	0	155,100	1,985.28
KELLEY, DANIEL M. &						
WILLEY, MAYNARD W.	010-008-NL1	0	24,700	0	24,700	316.16
KELLEY, PHILIP & ALFREDA	010-005-00C	40,400	57,000	20,000	77,400	990.72
KELLEY, PHILIP D.	010-008	48,000	0	0	48,000	614.40
KELLEY, SCOTT & CHRISTINA M.	010-005-00D	40,200	35,500	20,000	55,700	712.96
KEMPER, ROBERT B & JANICE E	010-018-001	65,200	165,400	26,000	204,600	2,618.88
KENNEY, MICHAEL J & ELIZABETH M	004-082-001	53,200	102,200	20,000	135,400	1,733.12
KHAW, SHARON M. & BAN AN; TR	006-038-00D	40,200	0	0	40,200	514.56
KIEVE AFFECTIVE EDUCATION INC.	004-009-00E	292,600	44,100	336,700	0	0.00
KIMMICH, LAWRENCE W & ELIZABETH E	004-023	102,500	34,200	0	136,700	1,749.76
KIMMICH, LAWRENCE W & ELIZABETH E	004-019	800	0	0	800	10.24
KING, SUZANNE ET AL	004-032-00A	300,000	163,100	0	463,100	5,927.68
KINNEY, ELEANOR H	006-042-00A	47,900	0	0	47,900	613.12
KINNEY, ELEANOR H	003-053-00A	21,700	0	0	21,700	277.76
KINNEY, ELEANOR H	003-055	56,600	0	0	56,600	724.48
KINNEY, ELEANOR H	003-054	20,700	7,000	0	27,700	354.56
KINNEY, ELEANOR H	003-041	212,700	423,200	20,000	615,900	7,883.52
KINNEY, ELEANOR H	003-016	138,900	0	0	138,900	1,777.92
KLEPEIS, MARTIN SR & MARYANN	014-021	27,400	192,900	20,000	200,300	2,563.84
KNAPP, JOHN EDWARD & CAROL	006-026	94,800	38,200	0	133,000	1,702.40
KNIPE, GREGORY; ET AL	003-049	130,800	8,700	0	139,500	1,785.60
KOBIELA, THADDEUS & ZENA	014-025-00A	120,700	37,700	0	158,400	2,027.52
KOHNERT, KERRY L.	011-001-001	51,700	45,400	0	97,100	1,242.88

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
KOHNERT, KERRY L.	011-001-006	200	0	0	200	2.56
KOHNERT, KERRY L.	006-038-00E	43,000	88,400	0	131,400	1,681.92
KOSTENBADER, THOMAS & JOANNE	006-019-012	174,500	178,100	20,000	332,600	4,257.28
KOUBEK, DAVID E	011-002	69,900	46,900	20,000	96,800	1,239.04
KOUBEK, RICHARD & BETTS, VIRGINIA	011-003	51,000	139,200	20,000	170,200	2,178.56
KRAVITZ, SARAH KENT	007-003	87,100	0	0	87,100	1,114.88
KRAVITZ, SARAH KENT	006-010	120,000	0	0	120,000	1,536.00
KRITZ, DORIS & JERRY	003-040	180,000	149,900	0	329,900	4,222.72
KRONENBERGER, THOMAS & MAUREEN	015-011	146,000	191,000	0	337,000	4,313.60
KRONENBERGER, THOMAS & MAUREEN	015-019	24,700	0	0	24,700	316.16
KRONENBERGER, THOMAS & MAUREEN	015-013	38,400	0	0	38,400	491.52
KURLAN, MATTHEW	006-012	85,400	0	0	85,400	1,093.12
KURLAN, MATTHEW	009-001	227,000	0	0	227,000	2,905.60
KURTZ, REBECCA	010-047-006	46,600	106,200	0	152,800	1,955.84
KWIATEK, GREG	004-068-00A	48,000	83,100	0	131,100	1,678.08
LAILER, GARY L & ROBIN	007-031-003	52,700	246,800	20,000	279,500	3,577.60
LAMOREAUX, JONATHAN & SUSAN; TR	012-027-011	300,600	122,700	0	423,300	5,418.24
LANDGREN, THEODORA	006-025	100,400	102,900	0	203,300	2,602.24
LANDRY, JOHN P. & ADRIENNE (LE)	006-019-013	175,000	63,800	0	238,800	3,056.64
LANGDON, DAVID R. & SUSAN W.	002-011	347,500	402,300	0	749,800	9,597.44
LARSON, SARA A.	003-024	48,500	109,700	20,000	138,200	1,768.96
LAURICH, STEPHEN & JO	003-019	22,100	0	0	22,100	282.88
LAURICH, STEPHEN & JO E	003-021	15,500	0	0	15,500	198.40
LAURICH, STEPHEN & JO E	003-023	87,800	215,000	20,000	282,800	3,619.84
LAURICH, STEPHEN & JO E	003-028	52,700	0	0	52,700	674.56
LEE PROPERTIES	006-007	49,500	38,100	0	87,600	1,121.28
LEE PROPERTIES	009-012	18,400	36,500	0	54,900	702.72
LEEGER, DONALD & JANE	005-011	145,000	27,900	0	172,900	2,213.12
LEEGER, DONALD & JANE	005-010	218,200	360,500	0	578,700	7,407.36

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
LEEMAN, JR, DONALD	010-022	45,800	53,700	20,000	79,500	1,017.60
LEES, SHARON & JEREMY	004-092-003	143,400	83,100	0	226,500	2,899.20
LEES, SHARON & JEREMY	004-092-006	38,200	0	0	38,200	488.96
LEONARD, MICHAEL	007-031-001	35,800	0	0	35,800	458.24
LEONARD, MICHAEL & FISHER, JANET	007-031-00D	52,400	220,700	20,000	253,100	3,239.68
LESSNER, DEBRA C.	006-035-00A	53,500	35,500	0	89,000	1,139.20
LI, JAMES & NEWBY, KIM; TRUSTEES	010-001-00A	55,200	112,200	0	167,400	2,142.72
LIBBY, DEBORAH L.	006-011-001	50,000	13,600	0	63,600	814.08
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-035	359,100	150,500	20,000	489,600	6,266.88
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-037	2,900	0	0	2,900	37.12
LILLY, FREDERIC J & KERRI A	010-014	59,100	135,800	20,000	174,900	2,238.72
LINCOLN AUDUBON SOCIETY, INC. (98%-TC)	004-010	339,000	0	0	339,000	4,339.20
LIND, JR., GORDON	006-038-00B	52,000	113,900	20,000	145,900	1,867.52
LITTLEFIELD, BAYARD	014-034	37,100	41,300	0	78,400	1,003.52
LIVERMORE, WARREN J.	010-024-00B	52,400	37,300	20,000	69,700	892.16
LIVINGSTON, MARCELLA & NANCY	003-029	70,200	38,500	0	108,700	1,391.36
LONG, HERMAN & MARLENE	006-019-021	55,700	168,000	26,000	197,700	2,530.56
LONG, HERMAN & MARLENE	006-019-022	41,200	0	0	41,200	527.36
LONGLEY, NANCY	003-028-002	3,400	0	0	3,400	43.52
LOVEJOY, RHONDA L.	003-024-008	50,100	39,800	20,000	69,900	894.72
LOVERIDGE, EBBA & VICKI A	003-008-00A	2,800	0	0	2,800	35.84
LOVERIDGE, EBBA & VICKI A	003-009	1,800	0	0	1,800	23.04
LOVERIDGE, VICKI A	003-009-00A	1,300	0	0	1,300	16.64
LUCEY FAMILY L/P	007-026-00B	35,400	106,100	0	141,500	1,811.20
LUGOSH, EMILE & RONNA	001-001-00B	500	0	0	500	6.40
LUNT, WILLIAM & PAULA	006-005-002-001	84,400	0	0	84,400	1,080.32
LYNCH, GAIL M.; TRUSTEE	006-005-002-011	148,000	106,700	0	254,700	3,260.16
MACISAAC, JOAN M. & MISCH, BENJAMIN D.	014-026	38,700	111,200	0	149,900	1,918.72

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
MACLACHLAN, STEPHEN A & KATHLEEN M	007-034	40,600	134,800	20,000	155,400	1,989.12
MACLEAN, RICHARD	004-052	274,400	72,800	0	347,200	4,444.16
MACLEAN, RICHARD	004-051	7,700	0	0	7,700	98.56
MACNAIR, RICHARD & WANDA	008-005-00A	365,000	19,300	0	384,300	4,919.04
MACNAIR, RICHARD & WANDA	008-002-00E	1,700	0	0	1,700	21.76
MACNAIR, RICHARD & WANDA	008-005	328,000	33,900	0	361,900	4,632.32
MACNAIR, RICHARD & WANDA	008-016	39,000	22,300	0	61,300	784.64
MACOMBER, ISABEL M	016-013-00A	47,200	176,100	20,000	203,300	2,602.24
MAGNUSON, KURT F & JOAN S	008-003-00A	311,000	316,100	20,000	607,100	7,770.88
MAHONEY, AUTUMN H. & ROBERT F.	006-005	166,000	114,600	20,000	260,600	3,335.68
MAINE AUDUBON SOCIETY	004-009-00C	62,900	0	62,900	0	0.00
MAINE BANK AND TRUST CO; TTEE	004-015-00B	2,200	0	0	2,200	28.16
MALONE, LESLIE M.	007-016	50,000	57,800	20,000	87,800	1,123.84
MANFRED, LLC	016-004	92,300	37,200	0	129,500	1,657.60
MANK, DAVID	010-028-00A	54,100	83,300	20,000	117,400	1,502.72
MARCHI, RICHARD & SHARON	004-033	283,700	233,000	26,000	490,700	6,280.96
MARIANI, GLENN & ESTHER	004-072	185,500	82,700	20,000	248,200	3,176.96
MARKS, JEREMY M. & CAMPBELL-MARKS, KIRSTEN L.	010-001	54,700	150,800	0	205,500	2,630.40
MARSH, JOHN B III & TERRY D	004-009-00G	365,400	206,500	20,000	551,900	7,064.32
MARSHALL, ET AL, JAMES & SARAH & KEVIN	006-013-004	106,900	0	0	106,900	1,368.32
MARSHALL, JAMES; ET AL	006-016	3,300	0	0	3,300	42.24
MARSHALL, JAMES; ET AL	006-013	37,000	0	0	37,000	473.60
MARSHALL, KEITH	006-013-001	109,200	0	0	109,200	1,397.76
MARTIN, J. DAVID & JAJA C.	006-040	73,400	219,300	20,000	272,700	3,490.56
MASTERS, GEORGE S. JR. & RICHARD	003-050	136,000	38,600	0	174,600	2,234.88
MASTERS, LINDA, ERIC & JASON	007-026	71,200	0	0	71,200	911.36

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
MAZZARELLA, LINDA & MCLAUGHLIN, WILLIAM F. MAZZARELLA, LINDA & MCLAUGHLIN, WILLIAM F. MCBRIEN, MICHAEL & JEANNE MCCARTHY, MICHAEL F MCCARTY, STEPHEN & SANDRA M MCCULLY, ANNE, C/O ANNETTE MCCURDY POND ASSOC., MCDERMOTT, MARIE & PETER & SEAN J, TRUSTEES MCDONNELL, PATRICK F. & MCDOWELL, SANDY S. MCFARLAND, MILES & LINDA MCAUL, RICHARD MCGINTY, TIMOTHY J. & PAMELA J. MCGOVERN, EDWARD & ELIZABETH MCGREGOR, SEAN C. MCKINNEY, JAMES & JOANNA MCLAUGHLIN, ROBERT P. MCLAUGHLIN, SHANNON W & AMY W MCLAUGHLIN, STEVEN & VAUGHN, LAUREN MCLAUGHLIN, STEVEN M MCLAUGHLIN, STEVEN M. MCLEOD, IAN C (T/C) MCLEOD, IAN C; ANDREW C & JAMES G MCLEOD, JEFFEREY S (JT) MCLEOD, NOREEN	011-006-00A 011-007-00A 006-019-00B 016-017 008-028 015-016-00A 006-019 006-019-014 006-001 007-041-00B 010-022-001 006-005-002-008 012-006 011-004 004-006-001 004-065-00E 003-002-001 003-026-003 003-002 003-026-002 003-002-002 009-008 009-009-001 009-009-004 009-009-004 L	56,800 49,200 51,000 143,200 186,000 97,700 1,300 54,100 152,400 11,900 43,900 119,700 56,600 58,900 37,000 245,700 50,000 55,800 56,300 50,700 50,000 2,800 146,500 173,500 0	134,200 0 103,500 81,000 63,300 39,100 0 248,800 137,600 0 119,500 249,200 55,500 75,500 0 189,600 15,000 71,700 0 173,800 10,600 0 231,800 0 266,000	20,000 0 20,000 0 0 0 0 0 0 0 20,000 0 0 0 0 0 20,000 20,000 20,000 0 20,000 0 0 0 0 26,000	171,000 49,200 134,500 224,200 249,300 136,800 1,300 302,900 290,000 11,900 143,400 368,900 112,100 134,400 37,000 435,300 45,000 107,500 56,300 204,500 60,600 2,800 378,300 173,500 240,000	2,188.80 629.76 1,721.60 2,869.76 3,191.04 1,751.04 16.64 3,877.12 3,712.00 152.32 1,835.52 4,721.92 1,434.88 1,720.32 473.60 5,571.84 576.00 1,376.00 720.64 2,617.60 775.68 35.84 4,842.24 2,220.80 3,072.00

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
MCNAMER, AMY M.	006-021	57,000	185,300	0	242,300	3,101.44
MEDOMAK VALLEY LAND TRUST	005-003-006	173,700	0	173,700	0	0.00
MEDOMAK VALLEY LAND TRUST	005-003-00A	226,300	0	226,300	0	0.00
MEEKS, JON R & JAMIE	006-045	4,400	0	0	4,400	56.32
MERRILL, WILLIAM B. JR & LEE ANN, TR	001-011	260,700	63,300	0	324,000	4,147.20
MERROW, HEIDI; TRUSTEE	004-082-002	50,400	104,300	0	154,700	1,980.16
METZGER, SUSAN	006-044	50,800	86,200	20,000	117,000	1,497.60
MEYER, LOUISE PARLIN	006-005-002-004	88,600	0	0	88,600	1,134.08
MEYERS, JESSICA J.	014-025	315,000	170,400	0	485,400	6,213.12
MICHAUD, RICHARD & ERIN	010-044-00A	52,500	98,400	0	150,900	1,931.52
MILES, AMANDA G.	015-012	152,000	82,300	0	234,300	2,999.04
MILKOWSKI, JON K.	011-025	50,000	33,500	0	83,500	1,068.80
MILLER, CHARLES F. & VICTORIA L.	003-033-002	53,100	208,500	20,000	241,600	3,092.48
MILLER, DANIEL & EILEEN	016-013	112,400	217,000	20,000	309,400	3,960.32
MILLER, HEATHER L.	007-032	51,200	86,000	0	137,200	1,756.16
MILLER, PETER J & KAREN A	007-031-00A	37,000	0	0	37,000	473.60
MILNETT, MURIEL	006-001-00A	155,600	189,200	20,000	324,800	4,157.44
MILNE, MURIEL	006-008-003	125,000	20,800	0	145,800	1,866.24
MINKY LLC	004-053	347,300	130,400	0	477,700	6,114.56
MOESCHLER, JOHN B &						
NISBET, JANE A. TRUSTEES	008-029-003	197,500	176,900	0	374,400	4,792.32
MOHR JR., JOHN; TRUSTEE	012-009-001	81,600	600	6,000	76,200	975.36
MOHR JR., JUDITH F.; TRUSTEE	012-015-00B	216,000	196,600	20,000	392,600	5,025.28
MOHR, CELIA W. (LE)	012-015	33,200	148,400	26,000	155,600	1,991.68
MOLL, BENJAMIN F.	011-014-00A-001	56,100	37,100	0	93,200	1,192.96
MONKMAN, RICHARD &						
BLAIR-MONKMAN, DIANA	006-019-025	53,500	142,100	20,000	175,600	2,247.68
MOODY, ROBIN & STOCK, TAMARA	006-011	204,900	604,500	20,000	789,400	10,104.32
MOONEY, ORVILLE E. & RIVERA, ROSITA	009-014	72,600	84,100	20,000	136,700	1,749.76

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
MORTIMER, DORIS I.	003-030-004-L	0	17,300	17,300	0	0.00
MORTIMER, DORIS J. & ETAL	003-030-004	160,600	48,400	0	209,000	2,675.20
MORTIMER, DORIS J. & ETAL	003-018-00A	36,600	0	0	36,600	468.48
MORTIMER, MARCIA R	003-030-001	116,300	108,200	20,000	204,500	2,617.60
MOXEY, RALPH & BARBARA	014-030	44,400	146,800	26,000	165,200	2,114.56
MULLANEY, ROBERT A & SARA O	003-042	165,000	25,300	0	190,300	2,435.84
MURRAY, CATHERINE	014-007	252,300	56,000	0	308,300	3,946.24
MUSCONGUS COMMUNITY CLUB	003-035-00A	25,000	32,400	57,400	0	0.00
NAIRN, BRUCE BARKER	008-018	73,000	113,300	0	186,300	2,384.64
NATIONAL AUDUBON SOCIETY,	004-013	731,000	287,800	1,018,800	0	0.00
NATIONAL AUDUBON SOCIETY,	001-013	3,660,000	347,000	4,007,000	0	0.00
NEILL, JAMES T. & MCNAMER, AMY M	006-019-028	39,800	0	0	39,800	509.44
NELSON, JON S & WENDY L	003-038-00C	128,000	155,700	0	283,700	3,631.36
NESSLAGE, ANN	004-091	124,600	1,000	0	125,600	1,607.68
NESSLAGE, ANN	004-091-00A	163,800	123,000	20,000	266,800	3,415.04
NEVINS, HENRY & LINDA	010-024-00A	64,500	128,400	26,000	166,900	2,136.32
NEW ENGLAND COLLEGE, C/O ACCTS PAY	004-002	147,000	0	0	147,000	1,881.60
NEWBOLD, SANDRA C.; TRUSTEE	004-027	600,000	81,200	0	681,200	8,719.36
NICOLOSI, LOUISE A	007-002	65,100	37,900	20,000	83,000	1,062.40
NICOLOSI, LOUISE A	006-045-004	11,100	0	0	11,100	142.08
NILSON, VONNIE L	006-029	79,200	33,700	0	112,900	1,445.12
NIXON, II, JAMES E. & LAURA H.	011-006	4,100	0	0	4,100	52.48
NIXON, II, JAMES E. & LAURA H.	011-005	162,200	195,100	0	357,300	4,573.44
NIXON, II, JAMES E. & LAURA H.	011-006-00B	52,000	99,000	0	151,000	1,932.80
NORTON, JEFFREY T	007-021-00B	45,600	0	0	45,600	583.68
NORTON, REBECCA L	010-036	352,000	222,100	20,000	554,100	7,092.48
NOYCE, PENDREDE	004-014	741,600	728,400	0	1,470,000	18,816.00
NOYCE, PRISCILLA A.	004-015	368,500	1,700	0	370,200	4,738.56
O'BRIEN, BRADY E	003-026-00A	54,200	51,800	20,000	86,000	1,100.80

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
O'BRIEN, KATHLEEN B.	013-020-00C	35,600	0	0	35,600	455.68
O'BRIEN, KATHLEEN B.	013-019	17,500	0	0	17,500	224.00
O'BRIEN, TRAVIS	003-013	15,400	0	0	15,400	197.12
O'BRIEN, TRAVIS M. & CREAMER, KRISTIE M	006-048	56,300	118,900	20,000	155,200	1,986.56
O'DONNELL, BERTRAM & SHIRLEY; TR	001-010-00A	321,800	79,800	0	401,600	5,140.48
OLIVER-GRAVEL, JANE & GARY S.	013-017	50,100	93,000	0	143,100	1,831.68
OLSEN, DARRELL K. & C. MAZELLE	010-006	35,400	21,300	0	56,700	725.76
OLSEN, MARTIN & ELAYNE	006-015-00B	24,700	0	0	24,700	316.16
OLSON, LEE & SUSAN; TRUSTEES	008-002-00D	288,400	0	0	288,400	3,691.52
OLSON, LENNART	004-016	50,500	161,700	20,000	192,200	2,460.16
O'MELIA, STEPHEN & JACQUELINE	006-041-001	50,000	60,000	20,000	90,000	1,152.00
O'NEILL, JUDITH B.	015-015	100,400	53,000	0	153,400	1,963.52
ORCUTT, HARRIS A. & THERESA	011-008	58,700	70,900	26,000	103,600	1,326.08
ORSO, GREGORY J.; TRUSTEE	004-092-002	105,000	30,900	0	135,900	1,739.52
OSIER, DAVID	013-022	56,700	85,100	20,000	121,800	1,559.04
OSIER, DAVID J & TONI	013-002	306,700	234,200	20,000	520,900	6,667.52
OSIER, DAVID J. & DAVID N.	013-001-002	36,200	68,200	0	104,400	1,336.32
OSIER, DAVID J. & MEGAN A.	013-023	32,000	89,200	20,000	101,200	1,295.36
OSIER, DAVID L. & NORMA D.	013-001-001	161,700	72,700	0	234,400	3,000.32
OSIER, DAVID N	013-023-00A	48,200	165,100	20,000	193,300	2,474.24
OSIER, KILTON T.; (LE)	003-051	171,500	35,000	0	206,500	2,643.20
OSIER, NORMA	013-022-00A	37,300	0	0	37,300	477.44
OTTENSTEIN, KAREN	004-092-004	92,700	113,400	0	206,100	2,638.08
OTTERBEIN, JOHN	010-009-00A	21,600	0	0	21,600	276.48
OTTERBEIN, JOHN	010-002	19,100	0	0	19,100	244.48
OTTERBEIN, JOHN	003-038-00A	128,000	74,900	0	202,900	2,597.12
OTTERBEIN, JOHN & HART, ANN R.	003-038-00B	128,000	191,800	20,000	299,800	3,837.44
PACKARD, LINDA A.; TRUSTEE	004-092-005	104,200	37,500	0	141,700	1,813.76

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
PARDEE, MICHAEL J. & MARYALICE; TR	005-009	11,600	17,000	0	28,600	366.08
PARLIN, RICKY	010-007	40,500	0	0	40,500	518.40
PATTON, JEANNE	010-047-001	36,800	0	0	36,800	471.04
PATTON, JEANNE	010-047-003	284,000	207,200	26,000	465,200	5,954.56
PEABODY, JANE	011-014-00A	55,500	121,500	20,000	157,000	2,009.60
PEARSON, SALLIE H. & DOUGLAS L.	016-015	170,200	34,400	0	204,600	2,618.88
PEAT, DANIELLE N.	007-036-00A	52,000	110,200	0	162,200	2,076.16
PEMAQUID POND HOLDINGS, LLC	011-001	17,200	0	0	17,200	220.16
PEMAQUID WATERSHED ASSOCIATION	006-009	6,800	0	6,800	0	0.00
PEMAQUID WATERSHED ASSOCIATION	009-011-002	10,300	0	10,300	0	0.00
PETAN, MICHAEL B. & WRIGHT, STEPHANIE J.	010-044	239,800	170,200	20,000	390,000	4,992.00
PETERS, CHARLES E. & ELLEN N.	007-020-00A	367,000	160,600	0	527,600	6,753.28
PETERSON, BARRY R., IMO	006-019-017	42,400	0	0	42,400	542.72
PETERSON, BARRY R., IMO	006-019-018	39,800	0	0	39,800	509.44
PHINNEY, WILLIAM & PERRY	005-005	232,300	94,600	0	326,900	4,184.32
PIEH, WENDY & GOTH, PETER	003-011	104,300	313,700	20,000	398,000	5,094.40
PIEH, WENDY & GOTH, PETER	003-006	37,700	0	0	37,700	482.56
PIEH, WENDY & GOTH, PETER	005-017	27,500	0	0	27,500	352.00
PILSBURY, RALPH	003-022	7,900	0	0	7,900	101.12
POIRIER, MARC	013-014	200	0	0	200	2.56
POIRIER, MARC	013-015	25,000	149,200	0	174,200	2,229.76
POLAND, ALAN & REBECCA	004-008	50,000	160,100	20,000	190,100	2,433.28
POLAND, AMANDA & CLYDE, JR.	006-037	56,900	43,800	20,000	80,700	1,032.96
POLAND, BOBBIE & TRACY & COLE	007-009	46,500	0	0	46,500	595.20
POLAND, BOBBIE S.	011-032	57,300	158,100	20,000	195,400	2,501.12
POLAND, BOBBIE S.	010-024-00C	1,000	0	0	1,000	12.80
POLAND, BRUCE	006-019-024	53,500	142,700	26,000	170,200	2,178.56
POLAND, CLYDE R JR	011-031-001	52,400	46,200	0	98,600	1,262.08

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
POLAND, ELIZABETH (LE)	007-004	53,100	61,300	20,000	94,400	1,208.32
POLAND, FERNALD & SANDY	011-032-001	52,700	38,300	20,000	71,000	908.80
POLAND, FERNALD, TRUSTEE ET AL	004-042-00A	58,500	53,800	0	112,300	1,437.44
POLAND, RONALD & RUTH	006-032-00C	52,000	47,100	26,000	73,100	935.68
POLAND, RONALD & RUTH	006-032-00B	30,400	33,300	0	63,700	815.36
PRESERVE AT PEMAQUID POND LLC	010-018	272,900	258,400	0	531,300	6,800.64
PRESTON, ASHLEY C. & CLARK, W. GEROULD IV &	009-009-002	168,000	205,600	0	373,600	4,782.08
PRIOR, CLEVELAND E.	014-016	36,700	16,500	20,000	33,200	424.96
PRIOR, CRAIG E. & CYNTHIA A.	013-013	45,600	91,900	20,000	117,500	1,504.00
PRIOR, CRAIG E. & CYNTHIA A.	013-010	300,000	110,700	0	410,700	5,256.96
PRIOR, CRAIG E. & CYNTHIA A.	013-020-00B	36,100	30,000	0	66,100	846.08
PRIOR, CRAIG E. & CYNTHIA A.	013-021	18,800	0	0	18,800	240.64
PRIOR, DENNIS & MICHELE	014-024-00A	170,500	292,900	20,000	443,400	5,675.52
PRIOR, JEREMY R.	014-002-00A	43,300	16,000	20,000	39,300	503.04
PRIOR, JR, VERGE S	014-018	25,000	28,200	0	53,200	680.96
PRIOR, JR, VERGE S & RUTH A	014-017	24,700	7,700	0	32,400	414.72
PRIOR, JR, VERGE S & RUTH A	013-009	292,900	145,700	20,000	418,600	5,358.08
PRIOR, LISA	007-026-00A	53,900	58,800	20,000	92,700	1,186.56
PRIOR, STEPHEN & BRENDA	014-036	43,900	11,700	20,000	35,600	455.68
PUSEY, CALEB W.	004-069-017	25,500	66,100	20,000	71,600	916.48
PUSEY, CALEB W.	004-069-018	7,500	0	0	7,500	96.00
PYNE, JOSEPH H	008-013	285,400	5,200	0	290,600	3,719.68
PYNE, JOSEPH H	014-015	8,600	12,500	0	21,100	270.08
PYNE, JOSEPH H	008-014	187,500	203,900	0	391,400	5,009.92
PYNE, LEDYARD BLAIR	010-044-00C	331,900	349,500	20,000	661,400	8,465.92
PYNE, LEDYARD BLAIR	008-029-00A	239,200	9,200	0	248,400	3,179.52
QUINBY, SALLY	004-004	70,200	15,700	0	85,900	1,099.52
R.B. BRADLEY FOUR LLC	002-009-00A	188,500	64,100	0	252,600	3,233.28

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
RACE, BYRON	006-019-016	37,300	0	0	37,300	477.44
RADLOFF, WALTER R.	010-047	407,000	411,700	0	818,700	10,479.36
RAFTER, MARY S.	004-006	58,900	127,400	0	186,300	2,384.64
RAFTER, MARY S.	004-036	16,500	0	0	16,500	211.20
RAGATZ, VERONICA A	001-001-00D	45,100	243,200	20,000	268,300	3,434.24
RAMSDELL, CELIA & GLIDDEN, DARLENE	010-015-00A	24,700	2,500	0	27,200	348.16
RANCOURT, JEFFREY	011-015-00A	43,500	27,400	20,000	50,900	651.52
RANSOM, CAROL; TRUSTEE	008-002-00B	329,100	399,900	20,000	709,000	9,075.20
RANSOM, JUDITH; TRUSTEE	008-008-00D	321,300	222,300	0	543,600	6,958.08
RAY, JOAN	011-010	6,500	0	0	6,500	83.20
RAY, JOAN	011-011	3,500	14,200	0	17,700	226.56
RAY, JOAN	011-001-005	210,100	207,600	20,000	397,700	5,090.56
REDLINE, KEVIN R. & COLLEEN A.	008-021	55,300	184,400	20,000	219,700	2,812.16
REDONNETT, BE & CS - L/E	016-016	44,100	900	0	45,000	576.00
REED, DAVID	011-031-002	41,800	138,600	20,000	160,400	2,053.12
REED, TRAVIS W.	010-009	36,800	0	0	36,800	471.04
RENCO INVESTMENT	010-013	235,100	0	0	235,100	3,009.28
RENELT, SUSAN J	006-046	121,300	232,900	20,000	334,200	4,277.76
RENELT, SUSAN J, & F. PARKER	006-046-00A	3,700	0	0	3,700	47.36
RENY, JOHN, MICHAEL & ROBERT; TR	006-004	39,400	0	0	39,400	504.32
RENY, MARY KATE	004-024-003	327,000	532,600	20,000	839,600	10,746.88
RENY, ROBERT D	004-024-005	316,400	116,500	0	432,900	5,541.12
RENZI, MARK A. & INGRID	010-016	242,900	268,400	0	511,300	6,544.64
RENZI, MARY ANN & COOK, ALICE M.	010-015	60,300	112,000	0	172,300	2,205.44
RICE, HERBERT W & LISA J	006-037-00A	55,200	177,500	0	232,700	2,978.56
RICHARDS, BRUCE A.	003-003	53,100	92,800	0	145,900	1,867.52
RIGOLETTI, SETH	008-022-00B	189,500	0	0	189,500	2,425.60
RILEY, JOHN F & FLAVIA M	010-024	52,400	123,900	20,000	156,300	2,000.64
RILEY, MICHELLE M	010-011	58,200	99,900	20,000	138,100	1,767.68

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
RILEY, MICHELLE M	010-002-00B	6,500	0	0	6,500	83.20
RILEY, RICHARD; RICHARD JR & KIMBERLY	002-014	222,500	6,600	0	229,100	2,932.48
RILEY, ROBERT A.; CAMBER, BRUCE E.; BORGAL, VALERIE	004-089-00A	166,400	68,400	0	234,800	3,005.44
ROBERTS JR, GEORGE; TRUSTEE	004-058	206,500	0	0	206,500	2,643.20
ROBERTS JR, GEORGE; TRUSTEE	004-057	193,400	0	0	193,400	2,475.52
ROBERTSON, HEIDI G. & PETER A.	004-073	196,700	79,100	0	275,800	3,530.24
ROBINSON, GEOFFREY & DIANTHA	008-023	251,900	203,700	20,000	435,600	5,575.68
ROBINSON, LUCY HODGSON; TRUSTEE	004-003	16,800	0	0	16,800	215.04
ROBINSON, LUCY HODGSON; TRUSTEE	004-081	19,100	0	0	19,100	244.48
ROBINSON, LUCY HODGSON; TRUSTEE	013-016-001	55,000	136,700	0	191,700	2,453.76
ROBINSON, LUCY HODGSON; TRUSTEE	007-042-001	41,100	0	0	41,100	526.08
ROBINSON, LUCY HODGSON; TRUSTEE	013-016	1,000	0	0	1,000	12.80
ROBINSON, LUCY HODGSON; TRUSTEE	004-003-003	39,100	0	0	39,100	500.48
ROGERS, HAROLD & JEANNE	006-036	39,700	0	0	39,700	508.16
ROGERS, HAROLD & JEANNE	006-035	45,800	0	0	45,800	586.24
ROGERS, ROBERT L. & CAROLYN C.	006-008-004	125,000	39,900	0	164,900	2,110.72
ROMERO, ROBERT H. & CASEY B. TR	004-087	185,200	126,200	0	311,400	3,985.92
ROST, SHELLEY M.	008-002-00C	285,400	0	0	285,400	3,653.12
ROUSHDY, JUANITA C.	007-042	340,000	294,600	20,000	614,600	7,866.88
ROUSHDY, JUANITA C.	007-039	38,800	0	0	38,800	496.64
ROWLAND, GRACE L	004-029	355,900	386,900	20,000	721,900	9,240.32
ROWLAND, GRACE L	004-089-003	3,100	0	0	3,100	39.68
RUGGERIO, THOMAS & MARIE	003-033-003	53,300	206,800	26,000	234,100	2,996.48
RUMPF, DAVID	004-074-00A	187,000	55,100	0	242,100	3,098.88
SAMPSON, BONITA & MATTHEW & LISA	006-015-00A	72,900	58,800	0	131,700	1,685.76
SAMPSON, MATTHEW P.	007-031-004	37,400	0	0	37,400	478.72
SAMPSON, PAUL & BONITA	006-015-001	89,500	91,000	20,000	160,500	2,054.40

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
SAN ANGELO, LILA	006-045-001	55,000	45,500	26,000	74,500	953.60
SAN ANGELO, LILA	004-089-002	6,400	0	0	6,400	81.92
SANDEFUR, GLENN E. & LINDA M	004-050	74,100	2,100	0	76,200	975.36
SANDEFUR, GLENN E. & LINDA M	004-054	252,300	250,900	20,000	483,200	6,184.96
SANDS, BRINNA BAIRD & FRANK EDGAR II	002-010	204,100	189,300	0	393,400	5,035.52
SANTE, STANTON J.	004-069-019	7,600	0	0	7,600	97.28
SANTE, STANTON J.	004-069-020	7,800	0	0	7,800	99.84
SANTE, STANTON J.	004-069-021	7,800	0	0	7,800	99.84
SAUNDERS, FREDERICK C AND MARY L	006-005-002-007	114,900	301,500	0	416,400	5,329.92
SCHAIR, GILLIAN	008-022-00A	279,200	52,700	0	331,900	4,248.32
SCHAIR, GILLIAN & RIGOLETTI, SETH	008-022	230,500	0	0	230,500	2,950.40
SCHMEHL, RICHARD & NANCY	004-065-00A	296,000	162,900	26,000	432,900	5,541.12
SCHRAMM, HAROLD	008-001	180,100	0	0	180,100	2,305.28
SCHRAMM, PATRICIA	008-002-00A	352,500	143,000	0	495,500	6,342.40
SCIMONE, CHARLES M & KRAJNIK, CAROL M	014-023	50,000	157,300	20,000	187,300	2,397.44
SEIFERT, ANNE W. & SIGBERT; TTEES	004-024-011	116,500	0	0	116,500	1,491.20
SEIFERT, ANNE W. & SIGBERT; TTEES	004-024-010	31,000	0	0	31,000	396.80
SEIFERT, ANNE W. & SIGBERT; TTEES	004-031	5,500	0	0	5,500	70.40
SEIFERT, ANNE W. & SIGBERT; TTEES	004-022	600	0	0	600	7.68
SEIFERT, ANNE W. & SIGBERT; TTEES	012-019	207,800	220,700	0	428,500	5,484.80
SHAPIRO, JOSEPH & ALISON	004-042	362,000	108,300	0	470,300	6,019.84
SHAPIRO, KENNETH E.	004-038	370,000	187,900	0	557,900	7,141.12
SHATTUCK, JOHN & KATHLEEN	004-094	97,000	54,900	0	151,900	1,944.32
SHAW, JOHN M & JOLIEANNE	010-047-012	50,800	223,500	0	274,300	3,511.04
SHELL, MARTIN & ELLEN RUPPELL	003-033-001	161,000	218,900	0	379,900	4,862.72
SHERMAN, ROBERT S.	016-003	113,800	116,000	0	229,800	2,941.44
SHINE, LEONARD & CARR, SUSAN	010-039-001	52,100	0	0	52,100	666.88

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
SHINE, LEONARD & CARR, SUSAN	010-039-006	50,000	126,800	0	176,800	2,263.04
SHOTT, ROBIN A.	006-005-00B	141,600	132,700	20,000	254,300	3,255.04
SILVERSTONE, POWERS, ROSALIND CHARL	006-019-020	40,500	0	0	40,500	518.40
SIM, CHARLES A & AMY C	004-082-00A-001	37,000	0	0	37,000	473.60
SIMMONS, ANTONINA & MACKENZIE, JEAN	010-046	342,800	265,400	20,000	588,200	7,528.96
SIMMONS, BERT	011-028	50,000	99,600	20,000	129,600	1,658.88
SIMMONS, CHARLES A.	003-024-005	55,500	47,100	0	102,600	1,313.28
SIMMONS, JANE P.	011-001-003	19,400	5,200	0	24,600	314.88
SIMPSON, ROBERT D.	014-002	51,500	69,300	0	120,800	1,546.24
SKINNER, JOHN	006-005-002-013	50,300	72,400	20,000	102,700	1,314.56
SMITH, DEBORAH C & LAKE, DIANE E.	016-011	148,000	36,300	0	184,300	2,359.04
SMITH, JAMES EASTMAN	005-008	169,800	51,600	0	221,400	2,833.92
SMITH, LAWRENCE	010-017	35,400	61,000	20,000	76,400	977.92
SMITH, VICTORIA M & PAUL	006-013-003	108,500	0	0	108,500	1,388.80
SOOHEY, DONALD E.	006-032-00D	50,000	11,600	20,000	41,600	532.48
SOOHEY, ROBERT R.; DEVISES OF	006-032	64,000	85,400	0	149,400	1,912.32
SORACCHI, JOHN & ELLEN	015-008	98,300	51,500	0	149,800	1,917.44
SPADORO, LAURENCE	006-038-00A	36,200	1,700	0	37,900	485.12
SPARKES, KENNETH L. & LYNN SPEARS, GREGORY L. &	006-019-008	140,200	196,000	20,000	316,200	4,047.36
CHAMLIN, LAURIE B	008-024	376,400	123,700	0	500,100	6,401.28
SPEH, CHRISTOPHER T.; TRUSTEE	014-006	327,500	38,900	0	366,400	4,689.92
SPRAGUE, JODY A. & LEISAL.	011-001-007	41,800	0	0	41,800	535.04
SPROUL, ERIN & BOURGOIN, JONAS	010-047-007	35,000	0	0	35,000	448.00
SPROUL, ERIN & BOURGOIN, JONAS	010-047-008	52,000	117,200	0	169,200	2,165.76
STAILEY, JUSTIN & KERRY P.	006-019-00A	202,200	518,300	0	720,500	9,222.40
STALLFORT, KATHERINE E	012-027-010	260,700	196,600	0	457,300	5,853.44

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
STANLEY, CHRISTOPHER	014-035	46,400	53,300	20,000	79,700	1,020.16
STAPP, DAVID S & KERRITH	013-004	25,000	167,500	20,000	172,500	2,208.00
STAPP, DAVID S & KERRITH	013-005	89,600	37,900	0	127,500	1,632.00
STARBIRD, KIMBERLY L.	007-022-013	34,600	75,000	0	109,600	1,402.88
STARR, TERESA N. GINNATY	007-022-008	30,200	31,700	20,000	41,900	536.32
STATE OF MAINE	005-018	230,000	13,600	243,600	0	0.00
STATE OF MAINE	002-002	115,000	0	115,000	0	0.00
STATE OF MAINE	002-003	115,000	0	115,000	0	0.00
STATE OF MAINE	002-001	137,000	0	137,000	0	0.00
STEPHAN, ROBERT M. & JUDITH S.	007-020-003	341,000	339,200	26,000	654,200	8,373.76
STEPHAN, ROBERT M. & JUDITH S.	007-020-001	252,600	0	0	252,600	3,233.28
STEPHAN, ROBERT M. & JUDITH S.; TR	007-020-002	252,500	0	0	252,500	3,232.00
STEPPING STONE HOUSING, INC.	010-002-00A	52,000	30,400	0	82,400	1,054.72
STIRRATT, JOHN C. & CRISTINA R.	004-039	304,200	157,000	0	461,200	5,903.36
STOUTER, GEORGE	003-015	27,700	53,400	20,000	61,100	782.08
STRAWSER, SR. DANIEL G. & DONNA M.	003-024-002	52,800	97,200	20,000	130,000	1,664.00
SUDRABIN, MARGARET ANN	006-008-00A	50,500	33,900	0	84,400	1,080.32
SULLIVAN, JOANNE C.; TRUSTEE	004-065-00C	205,100	83,900	0	289,000	3,699.20
SWEDROE FAM.INVESTMENT LTD.	006-019-011	170,500	181,900	0	352,400	4,510.72
TAPPAN, GLADYS	012-005	52,000	97,700	20,000	129,700	1,660.16
TARKA, LISA F & GREGORY, DON H	004-086	27,000	0	0	27,000	345.60
TAYLOR, RALPH W. &						
BRADSTREET, JESSICA	003-024-007	52,600	75,500	0	128,100	1,639.68
TAYLOR, RICHARD & NANCY	003-024-004	52,800	58,500	20,000	91,300	1,168.64
TEELE, ALLEN R. & SARAH J.	011-028-002	50,000	103,000	20,000	133,000	1,702.40
TEELE, ERIC A. & JOAN W.	007-036-00H	51,600	95,800	20,000	127,400	1,630.72
TEELE, JR. DAVID E. & SALLY M.L.	007-029	18,300	0	0	18,300	234.24
TEELE, JR., RUFUS & KATHLEEN	007-036-002	55,500	138,700	20,000	174,200	2,229.76
TEELE, SR., DAVID E. & JOAN L.; TR	007-036-00G	52,800	71,000	26,000	97,800	1,251.84

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
TEELE, THOMAS H. & DEBRAS.	007-036	53,300	101,100	20,000	134,400	1,720.32
TENNEY, MARK	003-034-002	35,000	0	0	35,000	448.00
TENNEY, MARK	003-034-004	138,100	12,700	0	150,800	1,930.24
TENNEY, THERESA	003-034-003	140,400	12,700	0	153,100	1,959.68
THE FIRST, NA	007-031-006	36,000	0	0	36,000	460.80
THE HILTON HOMESTEAD, LLC	011-012-003	50,400	298,100	0	348,500	4,460.80
THOMAS, J. WILLIAM & SANDRA	001-007	408,200	372,400	20,000	760,600	9,735.68
THOMPSON, DANIEL C. & GUY R.	001-004	46,500	0	0	46,500	595.20
THOMPSON, EDWARD P. ET AL	001-009	425,000	168,000	0	593,000	7,590.40
TIBBETTS, MARIANNE J. & DWIGHT C	006-019-010	184,500	120,700	0	305,200	3,906.56
TIDEWATER TELEPHONE,	003-025	19,400	109,800	0	129,200	1,653.76
TIDEWATER TELEPHONE,	010-019-00B	3,500	0	0	3,500	44.80
TIGERT, MARY JANE & DOUGLAS J.; TR	008-012	395,000	459,800	20,000	834,800	10,685.44
TIGERT, MARY JANE & DOUGLAS J.; TR	008-010-001	49,300	0	0	49,300	631.04
TITHERINGTON, JEANNE	004-046	97,500	0	0	97,500	1,248.00
TITHERINGTON, JEANNE	004-060	154,500	0	0	154,500	1,977.60
TITHERINGTON, JEANNE	004-075	54,100	140,800	20,000	174,900	2,238.72
TOMASELLO, ALLEN & CHERYL	010-001-00B	55,200	2,300	0	57,500	736.00
TOMASELLO, ALLEN & CHERYL	010-001-00C	54,700	166,500	20,000	201,200	2,575.36
TOMASELLO, ALLEN & CHERYL	010-001-001	22,200	0	0	22,200	284.16
TOWNE, CAROLYN R.	012-010	349,500	308,800	0	658,300	8,426.24
TREEHAVEN REALTY TRUST	008-006	463,000	1,193,100	0	1,656,100	21,198.08
TREEHAVEN REALTY TRUST	008-015	76,100	0	0	76,100	974.08
TRUPP, MATTHEW T. ET AL.; TRUSTEES	006-005-002-010	128,000	128,800	0	256,800	3,287.04
TUTTON, JOHN H. & MAXINE H.	011-001-002	25,800	21,600	0	47,400	606.72
TWIN MAPLES FARM, LLC	004-089	133,400	0	0	133,400	1,707.52
TWIN MAPLES FARM, LLC	004-009-00D	381,900	417,300	0	799,200	10,229.76
TYLER, GLIDDEN & BEVERLY	007-022-012	33,900	55,500	20,000	69,400	888.32
UDDER HOLDINGS, LLC	002-004	911,300	934,600	0	1,845,900	23,627.52

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
UNCLE CEPHAS LITTLE ISLAND LLC	002-005	475,000	94,700	0	569,700	7,292.16
UNGIER, DANIEL & BJORUM, ERIKA	007-022-015	50,600	111,500	0	162,100	2,074.88
VACCARO, DENNIS & KAREN	006-019-007	160,800	137,700	0	298,500	3,820.80
VAN RENSSELAER, CORT & JUDITH	008-008-00C	302,500	400	0	302,900	3,877.12
VARNEY, STEVEN & PAMELA	009-004	33,500	0	0	33,500	428.80
VERMEULEN, RICHARD & LYNN	010-041	52,400	375,700	0	428,100	5,479.68
VERMEULEN, RICHARD & LYNN	010-041-001	3,100	0	0	3,100	39.68
VERRILLO, CATHERINE & BROWN, PAUL F.	004-065-002	298,500	334,000	0	632,500	8,096.00
VINAL, KENNETH & ABBEY	006-005-002-015	51,200	100,600	20,000	131,800	1,687.04
VITTI, JOSEPH A.	004-092	54,400	116,700	20,000	151,100	1,934.08
VITTI, JOSEPH A.	003-026-001	37,700	19,300	0	57,000	729.60
VOSKIAN, MARY & WALTER	003-031	174,800	309,000	26,000	457,800	5,859.84
VOSKIAN, MARY & WALTER	003-032	21,900	0	0	21,900	280.32
VOSS, MATTHEW J & HUI PING	007-027	109,500	30,300	0	139,800	1,789.44
WALLACE, STEVEN & LISA	004-012	50,000	138,700	20,000	168,700	2,159.36
WALSH, MILDRED; DEVICES OF	003-036	114,000	58,600	0	172,600	2,209.28
WARD, BARBARA J WINFREE	016-006	500	0	0	500	6.40
WARD, BARBARA JEAN & DAVID E	016-005	160,800	32,200	0	193,000	2,470.40
WARREN, DAPHNE G.	007-022-00H	47,200	0	0	47,200	604.16
WASHBURN, SUZANNE L.; TRUSTEE	007-040	52,700	28,800	0	81,500	1,043.20
WATSON, ROBERT J.	003-018-00B	38,300	0	0	38,300	490.24
WATSON, ROBERT J. & KAREN M	003-030	115,900	344,900	0	460,800	5,898.24
WEBB, R DREW S	008-010	366,300	46,400	0	412,700	5,282.56
WEBBER, KATHERINE M	001-002	35,400	80,600	0	116,000	1,484.80
WEBBER, KATHERINE M	012-026	200	0	0	200	2.56
WEBBER, KATHERINE M	001-001-00C	2,000	0	0	2,000	25.60
WEBBER, KATHERINE M	012-022-00A	99,000	0	0	99,000	1,267.20
WEBBER, KATHERINE M	012-013-00A	62,000	196,900	20,000	238,900	3,057.92

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
WEBBER, NELSON	001-001-00A	40,400	0	0	40,400	517.12
WEBBER, NELSON	001-005	67,000	0	0	67,000	857.60
WEBBER, NELSON	001-005-00A	50,500	13,400	0	63,900	817.92
WEBBER, NELSON	003-007	65,100	0	0	65,100	833.28
WEBBER, NELSON	003-012-003	25,000	0	0	25,000	320.00
WEBBER, NELSON & WILLIAM; SABBEY, NICOLAS	004-069-013	7,500	0	0	7,500	96.00
WEBBER, NELSON & WILLIAM; SABBEY, NICOLAS	004-069-012	40,000	0	0	40,000	512.00
WEBBER, NELSON (LE)	012-013	62,000	258,000	26,000	294,000	3,763.20
WEBBER, NELSON W	010-005-00B-002	37,400	0	0	37,400	478.72
WEBBER, NELSON W	010-005-00B-004	37,700	0	0	37,700	482.56
WEBBER, NELSON W.	004-068	55,700	0	0	55,700	712.96
WEBBER, WILLIAM	001-005-00B	35,000	0	0	35,000	448.00
WEBBER, WILLIAM P	012-014	100	1,500	0	1,600	20.48
WEBBER, WILLIAM P	012-022	172,300	15,400	0	187,700	2,402.56
WEBER, KERRY W.	011-013	50,000	58,400	20,000	88,400	1,131.52
WEEKS, LESLIE & ERIK	006-008-002	125,000	21,600	0	146,600	1,876.48
WEEKS, MARY SUE	011-012-001	35,400	48,400	0	83,800	1,072.64
WEEKS, MARY SUE	011-012	17,300	0	0	17,300	221.44
WEEKS, MARY SUE	010-025	49,100	12,700	0	61,800	791.04
WEEKS, MARY SUE	011-012-002	51,000	83,800	20,000	114,800	1,469.44
WELCH, JAMES H & THERESE L	008-004	355,000	154,700	20,000	489,700	6,268.16
WELLMAN, JASON M.	010-005-00B-003	52,700	30,800	0	83,500	1,068.80
WELLNER, ERIC F. & BARBARA L	008-008-00A	364,000	420,600	0	784,600	10,042.88
WELLS, CHRISTOPHER & MELINDA	006-019-027	55,300	235,900	20,000	271,200	3,471.36
WESSON, ANNE	004-001-001	9,400	0	0	9,400	120.32
WESSON, LAURENCE N & LOUISE G	004-001	204,500	54,600	0	259,100	3,316.48
WEST, DAVID F. & HYLIE A.; TRUSTEES	009-009-003	168,100	241,800	20,000	389,900	4,990.72

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
WESTON, T. S. & T.C. & T.A.; TRUSTEES	004-020	400	0	0	400	5.12
WESTON, T. S. & T.C. & T.A.; TRUSTEES	004-018-00A	89,400	21,000	0	110,400	1,413.12
WESTON, T. S. & T.C. & T.A.; TRUSTEES	004-018	122,500	128,500	0	251,000	3,212.80
WESTON, TIMOTHY S.; TRUSTEE	004-021	400	0	0	400	5.12
WHEELER, MAHLON	011-022	50,700	0	0	50,700	648.96
WHEELER-CYR, LAURA & WHEELER, PAUL D.	004-074-00B	151,900	28,400	0	180,300	2,307.84
WHELOCK, KAREN & MORGAN	004-065-AA1	238,700	185,500	26,000	398,200	5,096.96
WHITAKER, BRENT & FISK, ALENE W. & WHITE, BOBBI WEBBER	001-008	431,000	213,100	0	644,100	8,244.48
WHITE, BOBBI WEBBER	010-005-00B-001	52,100	58,900	0	111,000	1,420.80
WHITEBEAR, LINDA	003-024-006	50,200	91,100	20,000	121,300	1,552.64
WHITMAN, WM K & BARBARA J., TR	012-027-012	42,400	287,800	0	330,200	4,226.56
WILLIAMS, JACQUELINE	007-022	45,900	3,300	0	49,200	629.76
WILLIAMS, ROGER	009-013	56,300	173,600	20,000	209,900	2,686.72
WILLIAMS, ROGER M. & HUGH D.	009-005	36,200	0	0	36,200	463.36
WILLIAMS, ROGER M. & HUGH D.	007-015	26,000	0	0	26,000	332.80
WILLIAMSON, RANDALL & RACHEL WILLIARD, PAUL G. & HUTCHISON-WILLIARD, FAITH J.	006-005-002-002	98,800	337,600	0	436,400	5,585.92
WILSON, CRAIG M & LISA A	010-039	351,000	580,100	0	931,100	11,918.08
WILSON, JOHN T.	006-019-026	54,700	217,100	20,000	251,800	3,223.04
WILSON, JOHN T.	010-039-004	217,800	0	0	217,800	2,787.84
WILSON, JOHN T.	010-039-003	261,600	138,300	0	399,900	5,118.72
WILSON, LORELEI A.; DEVISES OF WILSON, W. ANDREW	007-001	51,500	144,100	0	195,600	2,503.68
WINCHENBACH, DEBORAH	008-009	310,900	198,100	0	509,000	6,515.20
WITHAM, DALE	013-009-00L	0	4,700	0	4,700	60.16
WITHERS, BRIAN	014-019	43,300	41,700	20,000	65,000	832.00
WOOD, DOUGLAS G & ANGELA R	011-024	52,400	264,500	0	316,900	4,056.32
WOOD, JANICE	010-042	187,500	59,200	20,000	226,700	2,901.76
	011-019	56,500	0	0	56,500	723.20

Name	Map/Lot	Land	Bldg.	Exempt.	Net Assess	Tax
WOOD, JANICE	011-020-00A	100	0	0	100	1.28
WOOD, JANICE	011-020	53,800	77,600	20,000	111,400	1,425.92
WOODED LANES, INC. HOA	009-010	21,300	0	0	21,300	272.64
WORTHLEY, GARY R. & MARTHA L.	003-007-001	45,400	86,900	20,000	112,300	1,437.44
ZUIDEMA, CRAIG S. & DONNA F.	007-022-006	34,600	73,600	0	108,200	1,384.96

2017 HOMESTEAD EXEMPTIONS

NAME	MAP/LOT	EXEMPTION
ADAMSKY, SHARON	007-022-003	20,000
ADKINS, DAVID W.	010-027	20,000
ADNOPOZ, DAVID & SUSAN	004-012-00A	20,000
ANDERSON, ANNLOU S.	010-047-011	20,000
ANDERSON, DEBORAH L.	011-014-001	20,000
ANDERSON, GERALD & SHIRLEY	011-018	20,000
ANDERSON, JR., GERALD & MICHELLE	011-018-00L-002	4,600
APGAR, GEORGE B. & JOAN W	003-024-001	20,000
AUTIO, DAVID	014-031	20,000
AVANTAGGIO, WILLIAM & ANNIE K.	003-026	20,000
BARBER, WAYNE & ANNA	004-082-00A	20,000
BARNES, JURATE & STEPHEN E, CO-TTES	011-027	20,000
BARNETT, BARBARA	003-024-003	20,000
BARTLETT, CONSTANCE J	003-030-00B	20,000
BARTOLOTTA, JR., SALVATORE & REBEC	011-031-003	20,000
BEDELL, JANICE C. (LE)	001-010	20,000
BERG, RENHOLT S. & CHRISTINE M.	011-031-004	20,000
BERGER, KARL & MARY	006-003	20,000
BEWELL, RICHARD T. & CHANDRA M	013-024	20,000
BOAK IV, JAMES K & BERG, KAREN	003-028-00A	20,000
BOOTHBY, GENE & ELIZABETH	007-008	20,000
BOOTHBY, JAMES H	007-022-001	20,000
BOOTHBY, THOMAS & MARY	010-023	20,000
BOSSLER, ANNETTE	004-009-00F	20,000
BOUTILIER, JAMES ERNEST	004-095	20,000
BRIGGS, NATHAN T. & MAKI	006-038-00C	20,000
BURNHAM, LAWRENCE & MELISSA	003-053-003	20,000
BURNS, JANICE Q.	012-024	20,000
BUTLER, CHRISTOPHER & CAROLYN	004-017	20,000
CARD, PENELOPE N	004-082-005	20,000
CLANCY, JOHN JR & KELLY A	006-019-019	20,000
CLARK, DIANE	016-010	20,000
COLLAMORE, BRADLEY & PATRICIA	010-020-001	20,000
COLLAMORE, BRIDGET	013-020	20,000
COLLAMORE, ELLEN R	010-020	20,000
COLLINS, BENNETT B	011-009-00A	20,000
COLLINS, KARYN E.	006-023	20,000
COOLIDGE, ROBERT B.	004-066	20,000
COOMBS, DOUGLAS C & SHARON L., TTEES	007-005	20,000
CORSON, CAMILLE	006-020-00A	20,000
COTTON, JANET M.	008-019-00A	20,000
COTTON, JEFFERSON	004-037	20,000
CRAIG, GEORGE & VARIAN & KATIE	003-053-002	20,000
CROCETTI, ALFRED & RUTH	006-041	20,000
CROSS, JAMES & MELISSA	011-030	20,000
CRUZ, RANDOLPH & JULIE L.	010-019-00A	20,000
DAVIS, SUSAN B.	014-003	20,000
DAVISON, CATHY G.	001-006	20,000

DAWSON, HAROLD & REBECCA	010-005-00A	20,000
DICKINSON, CHRISTOPHER & NAOMI	011-028-001	20,000
DIGREGORIO, ANTHONY & CARMEN	008-002	20,000
DOLLOFF, BEVERLY	003-028-001	20,000
DONSBACH, HAGUE & ANNA	006-019-001	20,000
DUFFY, ERIC J & KELLEY BORG	007-030-00A	20,000
ECKMAN, ROLAND & MARGARET	006-005-001	20,000
EMMET, MARJA TUULIKKI; TRUSTEE	004-065-0AA	20,000
EUGLEY, SUSAN & ROBERT	007-036-00C	20,000
FESMIRE, CHESTER & DEBORAH	001-003	20,000
FETSKO, JOAN	006-047-00A	20,000
FIELDS, DAVID & JANET	003-020	20,000
FINNERAN, MICHAEL & DONNA	013-018	20,000
FISH, VAUGHN & MARY A	015-004	20,000
FLOOD, CHRISTINA L	007-036-00E	20,000
FORDE, MARY & SEAN	004-003-001	20,000
FORTI, THOMAS & EVELYN	014-027	20,000
GELHAR, LYNN & ELEANOR, TRUSTEES	006-019-005	20,000
GENTHNER, CLYDE E. AND JOAN L. JT	007-014	20,000
GENTHNER, MYRNA LOUISE	014-001-00A	20,000
GENTHNER, RICKY & DEBRA	010-020-00A	20,000
GENTHNER, SR., GARY & KAREN	007-036-001	20,000
GIGUERE, SCOTT S & SANDRA M	007-037-00A	20,000
GILBERT, JOHN & MELANEE O	013-001-00A	20,000
GILL, MERIWETHER WINSTON	013-020-00A	20,000
GINNATY, PATRICK S.	010-003	20,000
GLIDDEN, KENNETH & SHIRLEY	010-012-00B	20,000
GOLDBERG, GRACE	006-005-002-003	20,000
GOTH, BRENDA G	013-012	20,000
GOTH, CORDELIA	003-014	20,000
GRAY, EUNICE & HARRIS, TOBY S	013-017-001	20,000
GRIERSON, INGRID	007-035	20,000
GRINDLE, BRADLEY A & MARIA	003-004	20,000
GRYGA, MIRIAM H & HALLOWELL, M.; TTEE	004-064	20,000
GUSTAFSON, ARTHUR L. III	008-019	20,000
HAFFORD, SAM & MARCIA	001-001-00E	20,000
HALL, ELIZABETH A. & MICHAEL B	003-027	20,000
HALL, MARIE H	010-004	20,000
HALL, NANCY TERRELL	010-032	20,000
HALL, STEPHEN H. & HALEY, DIXIE M	011-029	20,000
HAMILTON, ELIZABETH	008-001-001	20,000
HANLEY, JEWEL R.	003-037-00A	20,000
HANLY, MATTHEW	003-038-00D	20,000
HANSEN, BARBARA	007-041-00A	20,000
HANSON, CAROLE	010-021	20,000
HARLOR, SUSAN B.	008-026	20,000
HARPER, BRENT & WEST-HARPER, LISA A.	007-009-001	20,000
HARRINGTON, FREDERICK W.	014-020-00A	20,000
HATCH, HARLAND D & JANET N. &	015-001	20,000
HENSON, CHRISTINE M.	010-026	20,000

HERBERT, DAVID	011-016	20,000
HOFFRAGE, JEAN M & TUTHILL, GAIL W	003-018	20,000
HOLT, ANDREA	007-022-007	20,000
HOPKINS, MARK & DONNA	006-006	20,000
HOPPER, DAVID P FAM TRST	006-034	20,000
HORNBERGER, JAMES	007-021-001	20,000
HORNBERGER, WILLIAM	007-018	20,000
HUDSON, TODD & INSOOK	010-028	20,000
HUTCHINSON, SANDRA O.	007-012	20,000
JAGELA, JOHN R. & ROBERT K.	011-026-002	20,000
JICHA, JR., JOHN & MARGARET	012-003	20,000
JOBE, LORA JANE	006-019-002	20,000
JOHNS, JR., EDGAR M. & SANDRA L.	015-017-00A	20,000
JOHNSON, BONITA & KINNEY, MATTHEW	006-045-00A	20,000
JOHNSON, LAURIE	007-036-00B	20,000
JONES, ROBERT H. & CAROL A.	006-019-004	20,000
KALER, HOWARD & SARAH	010-019	20,000
KALER, III, WALTER E.	014-008	20,000
KALER, ROBERT E JR	007-026-00C	20,000
KEARNEY, EDITH; TRUSTEE	006-005-002-009	20,000
KEENE, RICHARD, AVA & SANDRA JANE	014-022	20,000
KELLEY, PHILIP & ALFREDA	010-005-00C	20,000
KELLEY, SCOTT & CHRISTINA M.	010-005-00D	20,000
KEMPER, ROBERT B & JANICE E	010-018-001	20,000
KENNEY, MICHAEL J & ELIZABETH M	004-082-001	20,000
KINNEY, ELEANOR H	003-041	20,000
KLEPEIS, MARTIN SR & MARYANN	014-021	20,000
KOSTENBADER, THOMAS & JOANNE	006-019-012	20,000
KOUBEK, DAVID E	011-002	20,000
KOUBEK, RICHARD & BETTS, VIRGINIA	011-003	20,000
LAILER, GARY L & ROBIN	007-031-003	20,000
LARSON, SARA A.	003-024	20,000
LAURICH, STEPHEN & JO E	003-023	20,000
LEEMAN, JR, DONALD	010-022	20,000
LEONARD, MICHAEL & FISHER, JANET	007-031-00D	20,000
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-035	20,000
LILLY, FREDERIC J & KERRI A	010-014	20,000
LIND, JR., GORDON	006-038-00B	20,000
LIVERMORE, WARREN J.	010-024-00B	20,000
LONG, HERMAN & MARLENE	006-019-021	20,000
LOVEJOY, RHONDA L.	003-024-008	20,000
MACLACHLAN, STEPHEN A & KATHLEEN M	007-034	20,000
MACOMBER, ISABEL M	016-013-00A	20,000
MAGNUSSON, KURT F & JOAN S	008-003-00A	20,000
MAHONEY, AUTUMN H. & ROBERT F.	006-005	20,000
MALONE, LESLIE M.	007-016	20,000
MANK, DAVID	010-028-00A	20,000
MARCHI, RICHARD & SHARON	004-033	20,000
MARIANI, GLENN & ESTHER	004-072	20,000
MARSH, JOHN B III & TERRY D	004-009-00G	20,000

MARTIN, J. DAVID & JAJA C.	006-040	20,000
MAZZARELLA, LINDA & MCLAUGHLIN, WILLIAM F.	011-006-00A	20,000
MCBRIEN, MICHAEL & JEANNE	006-019-00B	20,000
McFARLAND, MILES & LINDA	010-022-001	20,000
MCLAUGHLIN, ROBERT P.	003-002-001	20,000
MCLAUGHLIN, SHANNON W & AMY W	003-026-003	20,000
MCLAUGHLIN, STEVEN M	003-026-002	20,000
MCLEOD, NOREEN	009-009-004 L	20,000
METZGER, SUSAN	006-044	20,000
MILLER, CHARLES F. & VICTORIA L.	003-033-002	20,000
MILLER, DANIEL & EILEEN	016-013	20,000
MILLETT, PETER J & KAREN A	006-001-00A	20,000
MOHR JR., JUDITH F.; TRUSTEE	012-015-00B	20,000
MOHR, CELIA W. (LE)	012-015	20,000
MONKMAN, RICHARD & BLAIR-MONKMAN, DIANA	006-019-025	20,000
MOODY, ROBIN & STOCK, TAMARA	006-011	20,000
MOONEY, ORVILLE E. & RIVERA, ROSITA	009-014	20,000
MORTIMER, DORIS I.	003-030-004-L	17,300
MORTIMER, MARCIA R	003-030-001	20,000
MOXCEY, RALPH & BARBARA	014-030	20,000
NESSLAGE, ANN	004-091-00A	20,000
NEVINS, HENRY & LINDA	010-024-00A	20,000
NICOLOSI, LOUISE A	007-002	20,000
NORTON, REBECCA L	010-036	20,000
O'BRIEN, BRADY E	003-026-00A	20,000
O'BRIEN, TRAVIS M. & CREAMER, KRISTIE M	006-048	20,000
OLSON, LENNART	004-016	20,000
O'MELIA, STEPHEN & JACQUELINE	006-041-001	20,000
ORCUTT, HARRIS A. & THERESA	011-008	20,000
OSIER, DAVID	013-022	20,000
OSIER, DAVID J & TONI	013-002	20,000
OSIER, DAVID J. & MEGAN A.	013-023	20,000
OSIER, DAVID N	013-023-00A	20,000
OTTERBEIN, JOHN & HART, ANN R.	003-038-00B	20,000
PATTON, JEANNE	010-047-003	20,000
PEABODY, JANE	011-014-00A	20,000
PETAN, MICHAEL B. & WRIGHT, STEPHANIE J.	010-044	20,000
PIEH, WENDY & GOTH, PETER	003-011	20,000
POLAND, ALAN & REBECCA	004-008	20,000
POLAND, AMANDA & CLYDE, JR.	006-037	20,000
POLAND, BOBBIE S.	011-032	20,000
POLAND, BRUCE	006-019-024	20,000
POLAND, ELIZABETH (LE)	007-004	20,000
POLAND, FERNALD & SANDY	011-032-001	20,000
POLAND, RONALD & RUTH	006-032-00C	20,000
PRIOR, CLEVELAND E.	014-016	20,000
PRIOR, CRAIG E. & CYNTHIA A.	013-013	20,000
PRIOR, DENNIS & MICHELE	014-024-00A	20,000

PRIOR, JEREMY R.	014-002-00A	20,000
PRIOR, JR, VERGE S & RUTH A	013-009	20,000
PRIOR, LISA	007-026-00A	20,000
PRIOR, STEPHEN & BRENDA	014-036	20,000
PUSEY, CALEB W.	004-069-017	20,000
PYNE, LEDYARD BLAIR	010-044-00C	20,000
RAGATZ, VERONICA A	001-001-00D	20,000
RANCOURT, JEFFREY	011-015-00A	20,000
RANSOM, CAROL; TRUSTEE	008-002-00B	20,000
RAY, JOAN	011-001-005	20,000
REDLINE, KEVIN R. & COLLEEN A.	008-021	20,000
REED, DAVID	011-031-002	20,000
RENELT, SUSAN J	006-046	20,000
RENY, MARY KATE	004-024-003	20,000
RILEY, JOHN F & FLAVIA M	010-024	20,000
RILEY, MICHELLE M	010-011	20,000
ROBINSON, GEOFFREY & DIANTHA	008-023	20,000
ROUSHDY, JUANITA C.	007-042	20,000
ROWLAND, GRACE L	004-029	20,000
RUGGERIO, THOMAS & MARIE	003-033-003	20,000
SAMPSON, PAUL & BONITA	006-015-001	20,000
SAN ANGELO, LILA	006-045-001	20,000
SANDEFUR, GLENN E. & LINDA M	004-054	20,000
SCHMEHL, RICHARD & NANCY	004-065-00A	20,000
SCIMONE, CHARLES M & KRAJNIK, CAROL M	014-023	20,000
SHOTT, ROBIN A.	006-005-00B	20,000
SIMMONS, ANTONINA & MACKENZIE, JEAN	010-046	20,000
SIMMONS, BERT	011-028	20,000
SKINNER, JOHN	006-005-002-013	20,000
SMITH, LAWRENCE	010-017	20,000
SOOHEY, DONALD E.	006-032-00D	20,000
SPARKES, KENNETH L. & LYNN	006-019-008	20,000
STANLEY, CHRISTOPHER	014-035	20,000
STAPP, DAVID S & KERRITH	013-004	20,000
STARR, TERESA N. GINNATY	007-022-008	20,000
STEPHAN, ROBERT M. & JUDITH S.	007-020-003	20,000
STOUTER, GEORGE	003-015	20,000
STRAWSER, SR. DANIEL G. & DONNA M.	003-024-002	20,000
TAPPAN, GLADYS	012-005	20,000
TAYLOR, RICHARD & NANCY	003-024-004	20,000
TEELE, ALLEN R. & SARAH J.	011-028-002	20,000
TEELE, ERIC A. & JOAN W.	007-036-00H	20,000
TEELE, JR., RUFUS & KATHLEEN	007-036-002	20,000
TEELE, SR., DAVID E. & JOAN L; TRUSTEES	007-036-00G	20,000
TEELE, THOMAS H. & DEBRA S.	007-036	20,000
THOMAS, J. WILLIAM & SANDRA	001-007	20,000
TIGERT, MARY JANE & DOUGLAS J.; TRUSTEES	008-012	20,000
TITHERINGTON, JEANNE	004-075	20,000
TOMASELLO, ALLEN & CHERYL	010-001-00C	20,000
TYLER, GLIDDEN & BEVERLY	007-022-012	20,000

VINAL, KENNETH & ABBEY	006-005-002-015	20,000
VITTI, JOSEPH A	004-092	20,000
VOSKIAN, MARY & WALTER	003-031	20,000
WALLACE, STEVEN & LISA	004-012	20,000
WEBBER, KATHERINE M	012-013-00A	20,000
WEBBER, NELSON (LE)	012-013	20,000
WEBER, KERRY W.	011-013	20,000
WEEKS, MARY SUE	011-012-002	20,000
WELCH, JAMES H & THERESE L	008-004	20,000
WELLS, CHRISTOPHER & MELINDA	006-019-027	20,000
WEST, DAVID F. & HYLIE A.; TRUSTEES	009-009-003	20,000
WHELOCK, KAREN & MORGAN	004-065-AA1	20,000
WHITEBEAR, LINDA	003-024-006	20,000
WILLIAMS, ROGER	009-013	20,000
WILSON, CRAIG M & LISA A	006-019-026	20,000
WITHAM, DALE	014-019	20,000
WOOD, DOUGLAS G & ANGELA R	010-042	20,000
WOOD, JANICE	011-020	20,000
WORTHLEY, GARY R. & MARTHA L.	003-007-001	20,000

2017 VETERANS' EXEMPTIONS

NAME	MAP/LOT	EXEMPTION
ANDERSON, ANNLOU S.	010-047-011	6,000
BARNES, JURATE & STEPHEN E, CO-TTES	011-027	6,000
BARTLETT, CONSTANCE J	003-030-00B	6,000
BEDELL, JANICE C. (LE)	001-010	6,000
BURNS, RUSSELL J. & BURNS, CLAY	012-025	6,000
COLLAMORE, BRIDGET	013-020	6,000
COTTON, JEFFERSON	004-037	6,000
DOLLOFF, BEVERLY	003-028-001	6,000
ECKMAN, ROLAND & MARGARET	006-005-001	6,000
ERENCE, RAYMOND J & CAROL M	004-005	6,000
FIELDS, DAVID & JANET	003-020	6,000
FISH, VAUGHN & MARY A	015-004	6,000
FORDE, MARY & SEAN	004-003-001	6,000
GENTHNER, CLYDE E. AND JOAN L. JT	007-014	6,000
GRYGA, MIRIAM H & HALLOWELL, M.; TTEE	004-064	6,000
HAFFORD, SAM & MARCIA	001-001-00E	6,000
HARRINGTON, FREDERICK W.	014-020-00A	6,000
HOLT, ANDREA	007-022-007	6,000
HUTCHINSON, SANDRA O.	007-012	6,000
JICHA, JR., JOHN & MARGARET	012-003	6,000
JONES, ROBERT H. & CAROL A.	006-019-004	6,000
KALER, HOWARD & SARAH	010-019	6,000
KEENE, RICHARD, AVA & SANDRA JANE	014-022	6,000
KEMPER, ROBERT B & JANICE E	010-018-001	6,000
LONG, HERMAN & MARLENE	006-019-021	6,000
MARCHI, RICHARD & SHARON	004-033	6,000
MCLEOD, NOREEN	009-009-004 L	6,000
MOHR JR., JOHN; TRUSTEE	012-009-001	6,000

MOHR, CELIA W. (LE)	012-015	6,000
MOXCEY, RALPH & BARBARA	014-030	6,000
NEVINS, HENRY & LINDA	010-024-00A	6,000
ORCUTT, HARRIS A. & THERESA	011-008	6,000
PATTON, JEANNE	010-047-003	6,000
POLAND, BRUCE	006-019-024	6,000
POLAND, RONALD & RUTH	006-032-00C	6,000
RUGGERIO, THOMAS & MARIE	003-033-003	6,000
SAN ANGELO, LILA	006-045-001	6,000
SCHMEHL, RICHARD & NANCY	004-065-00A	6,000
STEPHAN, ROBERT M. & JUDITH S.	007-020-003	6,000
TEELE, SR., DAVID E. & JOAN L; TRUSTEES	007-036-00G	6,000
VOSKIAN, MARY & WALTER	003-031	6,000
WEBBER, NELSON (LE)	012-013	6,000
WHEELOCK, KAREN & MORGAN	004-065-AA1	6,000

2017 BLIND EXEMPTION

Name	Map/Lot	Exemption Amount
ANDERSON, GERALD & SHIRLEY	011-018	4,000
COLLAMORE, BRIDGET	013-020	4,000

2017 FARM SPACE CLASSIFICATION

Name	Map/Lot	Assessed Value
BARNES, JURATE & STEPHEN E, CO-TTES	011-027	9,600
BARNES, JURATE & STEPHEN E, CO-TTES	011-026-001	2,000
BARNES, STEPHEN E.	001-026-003	6,300
KOUBEK, DAVID E	011-002	17,400
WEEKS, MARY SUE	011-012	16,900
WEEKS, MARY SUE	010-025	14,000

2017 OPEN SPACE CLASSIFICATION

Name	Map/Lot	Assessed Value
BOOTHBY, GENE & ELIZABETH	007-038	6,655
BOOTHBY, GENE & ELIZABETH	007-008	22,660
BRADLEY, ROBERT B.	002-009-00A	11,000
GREGOIRE, JOAN	004-093	8,100
HOLMES, ANNE	004-096	1,350
LEEER, DONALD & JANE	005-010	25,740
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-035	22,297
LIGHT, DAVID R. & LACLAIR, JOELLE H.	010-037	2,913
PEMAQUID WATERSHED ASSOC	009-011-002	13,300
PEMAQUID WATERSHED ASSOC	006-009	6,800
ROBERTSON, HEIDI G. & PETER A.	004-073	31,680
SOOHEY, ROBERT	006-032	13,956
UDDER HOLDINGS, LLC	002-004	128,825
WESSON, ANNE	004-001-001	9,375
WOODED LANES, INC. HOA	009-010	21,300

2017 WORKING WATERFRONT CLASSIFICATION

Name	Map/Lot	Value enrolled portion
BREMEN LOBSTER REALTY CO-OP	004-009-00A	295,400
OSIER, DAVID L.	013-001-001	271,100
SIMMONS, ANTONINA & MACKENZIE, JEAN	010-046	272,800

2017 LITERARY EXEMPTIONS

Name	Map/Lot	Total
BREMEN LIBRARY ASSOC.	010-030-001	264,900
BREMEN LIBRARY ASSOC.	010-031	40,500

2017 CHURCH EXEMPTIONS

BREMEN UNION CHURCH, CHURCH	007-013	407,600
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2017 MUNICIPAL EXEMPTIONS

BREMEN, TOWN OF	010-040	285,000
BREMEN, TOWN OF	007-007	58,600
BREMEN, TOWN OF	007-025	38,400
BREMEN, TOWN OF	005-020	157,500
BREMEN, TOWN OF	010-030	302,600
BREMEN, TOWN OF	016-002	64,200
BREMEN, TOWN OF	014-010-00A	358,600
BREMEN, TOWN OF	007-024	626,500
BREMEN, TOWN OF	007-007-00A	52,700

2017 NON-PROFIT EXEMPTIONS

KIEVE AFFECTIVE EDUCATION INC.	004-009-00E	336,700
MAINE AUDUBON SOCIETY	004-009-00C	62,900
MEDOMAK VALLEY LAND TRUST	005-003-006	173,700
MEDOMAK VALLEY LAND TRUST	005-003-00A	226,300
MUSCONGUS COMMUNITY CLUB	003-035-00A	57,400
NATIONAL AUDUBON SOCIETY,	004-013	1,018,800
NATIONAL AUDUBON SOCIETY,	001-013	4,007,000
PEMAQUID WATERSHED ASSOCIATION	006-009	6,800
PEMAQUID WATERSHED ASSOCIATION	009-011-002	10,300

2017 STATE OF MAINE EXEMPTIONS

STATE OF MAINE	005-018	243,600
STATE OF MAINE	002-002	115,000
STATE OF MAINE	002-003	115,000
STATE OF MAINE	002-001	137,000

2017 TREE GROWTH CLASSIFICATION

Name	Map/Lot	State rates at 100% Certified Ratio					Next Event
		Soft	Mixed	Hard	Soft	Mixed	Hard
ADAMS, BARBARA T. & MARC E.	007-011	89.75	111.50	15.00	30,425.25	45,046.00	3,840.00
BARNES, EDWARD	011-015	0.00	50.00	26.00	0.00	20,200.00	6,656.00
BLI HOLDINGS LLC	005-003-006	5.20	4.60	1.10	1,762.80	1,858.40	281.60
BLI HOLDINGS LLC	005-003-001	1.00	7.00	2.00	339.00	2,828.00	512.00
BLI HOLDINGS LLC	005-003-002	1.00	8.00	2.00	339.00	3,232.00	512.00
BLI HOLDINGS LLC	005-003-003	4.00	5.00	1.00	1,356.00	2,020.00	256.00
BLI PROPERTIES, LLC	008-029-006	10.00	2.00	2.00	3,390.00	808.00	512.00
BOUTILIER, JAMES	004-095	0.00	5.00	51.00	0.00	2,020.00	13,056.00
BRIGGS, NOLA J.	010-039	1.00	3.50	26.50	339.00	1,414.00	6,784.00
CANNON, ANNE	007-021	17.84	33.00	0.00	6,047.76	13,332.00	0.00
CHAMBERLAIN, JOHN F.	008-002-00F	0.00	11.40	8.60	0.00	4,605.60	2,201.60
COOLIDGE, ROBERT B. & A KNIGHT	004-066	0.00	56.00	0.00	0.00	22,624.00	0.00
COOLIDGE, ROBERT B. & A KNIGHT	004-071	0.00	6.00	0.00	0.00	2,424.00	0.00
DEAN, LOUISE M.; TRUSTEE	004-074	0.00	6.25	4.75	0.00	2,525.00	1,216.00
DEAN, LOUISE M.; TRUSTEE	004-077	0.50	9.25	11.50	169.50	3,737.00	2,944.00
DETMER, ANNE E	007-006	69.00	72.00	0.00	23,391.00	29,088.00	0.00
DEVER, DAVID A.	005-004	3.25	6.00	3.75	1,101.75	2,424.00	960.00
DEXTER, SHIRLEY & ROBERT	004-063	0.00	7.00	5.00	0.00	2,828.00	1,280.00
EHRENFELD, ELIZABETH M & SCHWARTZ,	004-077-001	0.00	37.30	8.00	0.00	15,069.20	2,048.00
FABISZEWSKI, NANCY ET AL	001-001	0.00	25.00	19.00	0.00	10,100.00	4,864.00
FIELDING, JONATHAN E.	004-040	3.25	13.75	12.75	1,101.75	5,555.00	3,264.00
FIELDING, JONATHAN E.	004-080	0.00	15.00	3.25	0.00	6,060.00	832.00
FULWEILER, THOMAS B	005-001	4.30	1.00	0.00	1,457.70	404.00	0.00
FULWEILER, THOMAS B.	002-009	8.75	2.80	0.00	2,966.25	1,131.20	0.00
GINNATY, PATRICK S.	010-003	1.00	5.00	18.00	339.00	2,020.00	4,608.00
GROTH, JANET L., TRUSTEE	011-010-00A	0.00	3.00	0.00	0.00	1,212.00	0.00
GROTH, JANET L., TRUSTEE	011-001-2,3&4	10.50	7.50	12.00	3,559.50	3,030.00	3,072.00

H&E INC.	008-017	8.00	52.00	24.00	2,712.00	21,008.00	6,144.00	2/21/2021
HALL, ELIZABETH A. & MICHAEL B	003-027	4.00	27.00	0.00	1,356.00	10,908.00	0.00	12/15/2018
HALL, MARIE H	010-004	0.00	3.50	26.50	0.00	1,414.00	6,784.00	3/24/2026
HALL, MARIE H	010-045	0.00	2.30	10.00	0.00	929.20	2,560.00	3/25/2026
HOCKOMOCK CORPORATION	008-025	12.00	10.00	15.00	4,068.00	4,040.00	3,840.00	4/5/2021
HUTCHINS, KAREN	007-021-00A	0.00	15.00	9.00	0.00	6,060.00	2,304.00	6/14/2022
KINNEY, ELEANOR	003-054	24.00	30.00	0.00	8,136.00	12,120.00	0.00	3/18/2027
KINNEY, ELEANOR H	003-055	44.00	94.00	11.00	14,916.00	37,976.00	2,816.00	1/16/2026
KOUBEK, RICHARD & BETTS, VIRGINIA	011-003	0.00	3.00	5.00	0.00	1,212.00	1,280.00	8/27/2019
KOUBEK, RICHARD & BETTS, VIRGINIA	011-009	0.00	54.50	45.50	0.00	22,018.00	11,648.00	8/27/2019
KRAVITZ, SARAH KENT	007-003	26.00	169.00	33.00	8,814.00	68,276.00	8,448.00	3/27/2019
LAURICH, STEPHEN & JO	003-019	0.00	42.00	17.00	0.00	16,968.00	4,352.00	12/13/2024
LOVERIDGE, EBBA V & VICKI ANN	003-008-00A	2.50	0.00	7.50	847.50	0.00	1,920.00	2/12/2022
LOVERIDGE, EBBA V & VICKI ANN	003-009	0.00	4.50	0.00	0.00	1,818.00	0.00	2/12/2022
MACNAIR, RICHARD & WANDA	008-002-E	0.00	0.00	6.00	0.00	0.00	1,536.00	10/30/2026
MACNAIR, RICHARD & WANDA	008-005	0.00	0.00	2.00	0.00	0.00	512.00	10/30/2026
MACNAIR, RICHARD & WANDA	008-016	0.00	6.00	6.00	0.00	2,424.00	1,536.00	10/30/2026
MCDOWELL, SANDY S.	007-041-00B	9.00	22.00	0.00	3,051.00	8,888.00	0.00	9/28/2025
MCLEOD, IAN C (T/C)	009-008	0.00	7.00	0.00	0.00	2,828.00	0.00	8/17/2019
MCLEOD, IAN C; ANDREW C & JAMES G	009-009-001	7.40	10.00	0.00	2,508.60	4,040.00	0.00	8/17/2019
MCLEOD, JEFFEREY S (JT)	009-009-004	8.00	2.50	23.50	2,712.00	1,010.00	6,016.00	3/22/2019
MEEKS, JON R & JAMIE	006-045	1.00	10.00	0.00	339.00	4,040.00	0.00	4/21/2027
MOODY, ROBERT & STOCK, TAMARA	006-011	3.00	4.25	6.00	1,017.00	1,717.00	1,536.00	3/17/2021
NICOLOSI, DOMENIC	006-045-004	0.00	27.00	0.00	0.00	10,908.00	0.00	6/15/2021
NICOLOSI, DOMENIC	007-002	1.00	24.00	0.00	339.00	9,696.00	0.00	6/15/2021
OTTERBEIN, JOHN	010-009-00A	0.00	34.00	29.25	0.00	13,736.00	7,488.00	8/22/2019
OTTERBEIN, JOHN	010-002	0.00	34.00	21.00	0.00	13,736.00	5,376.00	12/19/2023
PEMAQUID POND HOLDINGS, LLC	011-001	0.00	12.25	46.25	0.00	4,949.00	11,840.00	5/4/2026
PETAN, MICHAEL B. & WRIGHT,	010-044	2.00	2.00	9.00	678.00	808.00	2,304.00	9/8/2020
PRESTON, ASHLEY C. & CLARK, W.	009-009-002	11.00	3.00	0.00	3,729.00	1,212.00	0.00	4/30/2020
QUINBY, SALLY	004-004	0.00	42.00	63.00	0.00	16,968.00	16,128.00	8/22/2025

RANSOM, CAROL, TRUSTEE	008-002-00B	0.00	0.00	16.00	0.00	0.00	0.00	4,096.00	1/13/2027
RAY, JOAN	011-010	0.00	0.00	9.00	0.00	0.00	0.00	2,304.00	12/1/2019
RAY, JOAN	011-011	0.00	0.00	11.00	0.00	0.00	0.00	2,816.00	12/1/2019
RENCO INVESTMENT,	010-013	0.00	76.00	29.00	0.00	0.00	30,704.00	7,424.00	2/14/2021
RENELT, SUSAN J	006-046-A	2.00	6.00	2.20	678.00	2,424.00	563.20	563.20	1/15/2026
RILEY, MICHELLE M	010-002-B	3.00	10.25	3.00	1,017.00	4,141.00	768.00	768.00	4/27/2024
SMITH, JAMES EASTMAN	005-008	12.00	0.00	3.00	4,068.00	0.00	768.00	768.00	3/28/2021
SPEARS, GREGORY L. &									
CHAMLIN, LAURIE B	008-024	28.00	1.00	0.00	9,492.00	404.00	0.00	0.00	1/26/2019
STIRRATT, JOHN C. & CRISTINA R.	004-039	8.25	0.00	5.00	2,796.75	0.00	1,280.00	1,280.00	7/14/2026
TOMASELLO, ALLEN & CHERYL	010-001-001	53.00	10.40	0.00	17,967.00	4,201.60	0.00	0.00	6/5/2026
TWIN MAPLES FARM, LLC	004-009-B+D	3.00	12.00	14.00	1,017.00	4,848.00	3,584.00	3,584.00	3/18/2019
VERMEULEN, RICHARD & LYNN	010-041	0.00	0.00	12.00	0.00	0.00	3,072.00	3,072.00	12/14/2019
WEBER, DIETER & RAY, JOAN	011-001-005	44.00	0.00	15.00	14,916.00	0.00	3,840.00	3,840.00	1/13/2020
WEST, CAROL	009-009-003	5.00	2.00	6.50	1,695.00	808.00	1,664.00	1,664.00	3/30/2019
WILLIAMS, ROGER & HUGH	007-015	0.00	62.50	0.00	0.00	25,250.00	0.00	0.00	6/21/2021

Town Clerk's Report

January 1, 2017 – June 2018

HUNTING AND FISHING LICENSES

Season Fish	33	Season Hunt	7
Salt Water Registry	14	Res. Junior Hunt	1
Non-Res. Fish	5	Archery	4
Hunt/Fish Combo	22	Muzzleloading	5
Migratory Waterfowl	3	Crossbow	1
Coyote Night Hunt	1	Turkey	4

CLAM LICENSES

32 Resident Commercial at \$260 (minus conservation work)	\$8,230.00
4 Nonresident Commercial at \$360 (minus conservation work)	\$1,410.00
7 Resident Student Commercial at \$15	\$105.00
12 Resident Recreational at \$12.50	\$150.00
5 Nonresident Recreational at \$25	\$125.00

DOG LICENSES

Male/Female (32)

State Treasurer	\$320.00
Town Treasurer	\$32.00

Spayed/Neutered (197)

State Treasurer	\$591.00
Town Treasurer	\$591.00
Late Registration Fees (19)	\$475.00

VITAL STATISTICS REPORT

Recorded Births: 7 Recorded Marriages: 6 Recorded Deaths: 20

MARRIAGES

John Rasmussen/Barbara Barnett	2/4/2017
Benjamin Conron/Louise Ann Nicolosi	5/20/2017
Robert Hyson/Megan Achorn	7/1/2017
Bruce Mackenzie/Nerissa Paglinauan	8/6/2017
Colby Davidson/Rhianon Liu	9/2/2017
William Collamore/Lindsay Laweryson	3/31/2018

DEATHS

<u>Name, Age</u>	<u>Place of Death</u>	<u>Date of Death</u>
Stephen W. Gracie, 61	Bremen	2/15/2017
Rachel A. Golaski, 29	New Bedford, Massachusetts	5/23/2017
Russell J. Burns, 77	Bremen	8/7/2017
Susan Adnopo, 74	Rockport	8/19/2017
Sean C. Forde, 76	Bremen	8/25/2017
Gladys Tappan, 84	Bremen	8/27/2017
Douglas Baird, 71	Massachusetts	9/14/2017
Martha L. Worthley, 64	Brunswick	10/19/2017
John L. Ryncki, 92	Damariscotta	11/18/2017
Maxine C. Tutton, 69	Front Royal, Virginia	11/23/2017
Douglas S. Hancock, 71	Newcastle	12/18/2017
Bridget K. Collamore, 97	Rockport	12/19/2017
Lucy L. Coombs, 93	Portland	12/21/2017
Sarah J. Kaler, 78	Rockport	1/16/2018
Margaret Eckman, 91	Bremen	1/18/2018
Barbara V. Heiss, 90	Damariscotta	2/1/2018
Chelsea L. Phillips, 27	Portland	2/15/2018
Richard N. Keene, 90	Bremen	3/29/2018
Celia W. Mohr, 98	Newcastle	4/25/2018
Clyde E. Genthner, 86	Damariscotta	6/5/2018

Bremen Volunteer Fire Department

The Bremen Volunteer Fire Department had another active year in 2017/2018. We had a total of 125 calls in 2017, and as of May 18th, we have had 45 calls in 2018. Below you will find our call totals.

	<u>2017</u>	<u>2018</u>
Medical calls	70	23
Mutual Aid	9	5
Motor vehicle accidents	19	8
Woods/grass fires	4	0
Search and Rescue	1	0
Shelter	5	1
Carbon monoxide alarm	5	1
Fire alarm	1	2
Storm related	10	5
Water rescue	1	0

This year has seen some major changes in the Fire Department. I was elected as the new fire chief in January 2018. I want to thank Fern Poland for leading the department for the last 12 years.

The Fire Department and First Responders work hand in hand on every medical call that we receive. You cannot ask for a better group of people. We could not provide the level of service we do if it were not for them.

The department spent many hours in training, both in-house and with mutual aid departments. The joint training is invaluable; it allows our departments to come together and act as one on any call we respond to. An interesting point is that members logged over 4,300 hours of service last year.

We continue to install blue 911 emergency signs. These signs allow us to locate you more easily and faster. If you are in need of a sign, please contact the Town Office, and we will install the sign for you free of charge. As a reminder, please ensure that driveways are trimmed back. This allows the Fire Department access to your location. Our apparatus is larger than most private vehicles.

After many requests the Fire Department and Patriotic Club will be having our supper/auction at the end of July this year.

The department has picked up a couple of new members and have had

the return of a couple of former members. We are always looking for new members. Please stop by the fire station any Wednesday evening at 6 p.m. for more information.

Thank you to all who support our Fire Department. I want to thank our firefighters and their families; without you there would not be a Fire Department. Thank you to all volunteers. We appreciate all your hard work.

Respectfully submitted,
DONALD LEEMAN, Chief

NEW MEMBERS ALWAYS WELCOME!



Bremen Rescue/ First Responders

If you are new to Bremen, you may not know who the Bremen First Responders are. We are a small group of residents, trained in Emergency Medical Service and licensed by the State of Maine, who respond to medical emergencies in Bremen. We do not wear uniforms but may be wearing a very yellow coat or vest and will be carrying a lot of equipment. We carry pagers and radios and respond in our own vehicles. The Bremen Fire Department responds with the Rescue truck to calls for medical help and provides help lifting, bringing equipment, etc. We are trained to start emergency medical help when we arrive, but we do not normally transport patients. Central Lincoln County Ambulance Service transports our patients and continues treatment, often at the paramedic level, en route to Miles Hospital in Damariscotta. The group was formed in the late 1980s, with Doug Wood as chief, to give quicker medical treatment for residents. Because we live in Bremen, we may know the person with an emergency, and we may be much more familiar with the small roads in town than the EMTs on CLCAS.

If you might be interested in becoming a Bremen First Responder, we'd love to hear from you! In order to become an EMT, you must complete a semester long course, passing all tests, both written and practical, and then also pass any state and federal tests. Every three years we must also renew our licenses through continuing education credits – earned at trainings here in Bremen and elsewhere. We always want to thank the members of the Bremen Fire Department, who are such a large part of what we do. Their help makes what we do so much quicker and more efficient.

Our newest member, Cheryl Tomasello, has almost completed all the requirements to become an Advanced EMT and has sailed through the testing. We hope to have her licensed and practicing at that level in the near future.

Respectfully submitted,
HENRY NEVINS, Chief, EMT - B
LINDA NEVINS, EMT - B
LARRY SMITH, EMT - B
CHERYL TOMASELLO, EMT - B

Code Officer's Report

In 2017 there were five (5) growth caps issued and twenty-two (22) building permits issued, including three for green houses, one remodel, and one entrance permit. I also issued four (4) septic permits and twelve (12) internal plumbing permits in 2017.

Through mid-June of 2018, I have issued seven (7) building permits, four (4) plumbing permits and two (2) septic permits. Four (4) growth caps have also been issued so far this year.

Some of the land use ordinances have changed so if you plan on making any changes to your property, call the Town to see if you need a permit. In Bremen you need to go to the Planning Board for any work in the Shoreland Zone and can only build if you are outside of the one-hundred-fifty-foot mark.

Any remodeling and/or any building, including temporary buildings, need to have a permit. All plumbing, including new and replacement fixtures, also requires a permit.

If you have any questions, it is best to call and ask the Town Office or call me on my cell phone. Inquire before you build as after-the-fact fees are doubled, and in the Shoreland Zone fees are quadrupled for not getting the required permits.

Respectfully submitted,
STAN WALTZ
Code Officer
Shoreland Zone Officer

Bremen K-12 Education Report

Kimberly Schaff, Principal, Great Salt Bay Community School

Jim Hodgkin, Interim Superintendent of Schools, AOS 93

Sharon Marchi, Chair, Bremen School Board

Stephanie Nelson, Chair, Great Salt Bay CSD Board

Bremen, Grades 9-12

My name is Jim Hodgkin and I am the Interim Superintendent here in AOS 93. I want to start by sharing how impressed I have been with the schools in AOS 93, the staff of those schools, and the communities that support them. This structure is new to me and it has certainly taken me some time to understand all the nuances that go with being the Superintendent of an AOS. I have greatly enjoyed working with the Bremen School Committee. Their support of the students who attend secondary schools in the area is well balanced with a fiscal focus for the citizens of Bremen. During this past year, they have had to deal with some challenging issues such as the change to the new fiscal calendar and that impact on budgeting for the secondary students of Bremen. Also, they have been working to ensure that all the students attending secondary school from Bremen are actually the responsibility of Bremen. Assuring that all students for whom Bremen is responsible are indeed residents of Bremen can be a challenging task. However, the three board members who represent you take that task and other roles seriously and do a thorough job.

Bremen is very fortunate to have Kerry Weber, Christa Thorpe, and Chairperson Sharon Marchi serving on the Bremen School Committee. Their commitment to Bremen is outstanding. Kerry will not be returning as a member of the Bremen School Committee. She has served for a number of years and will be missed. They are supportive and scrutinizing all at the same time. They clearly represent the “best interest of the students within the financial ability of the town.” That task is not always easily achieved.

As we head in to this budget season, we will focus our attention on developing a budget that accurately reflects the number of students attending high school from Bremen and decide on a reasonable number of “additional students” that may move in to Bremen during the next school year. Those two numbers and the AOS assessment to Bremen is primarily what makes up the Bremen School Board budget.

During the 2017-18 school year, the town of Bremen sent students to high school primarily at Lincoln Academy (33). However, another 6 students

attended other high schools or some other method of education for high school.

I thank you for the opportunity to serve as the Interim Superintendent this year and wish the Bremen community well in the future. It has been my pleasure to serve you this year.

Great Salt Bay Community School (K-8th Grade):

Great Salt Bay Community School is a K-8 grade school serving the children of Bremen, Damariscotta, and Newcastle. The mission of the school is to provide a nurturing, safe, and enjoyable environment in which all children are challenged and inspired to pursue excellence in all aspects of their education.

At all grade levels our learning curriculum is guided by the Maine learning standards. As described by the Maine Department of Education, these “academic standards provide a set of clear expectations as to what students should know, understand, and be able to explain as they progress through each K-12 grade level.” These standards include: English language arts, mathematics, science & technology, social studies, health & physical education, and visual & performing arts. In order to ensure the quality of our educational program, our students in grades 3 - 8 participate in the Maine Educational Assessment (MEA). Consistently, our students have performed above the state average in the areas of reading and mathematics at almost all grade levels. On the science MEAs, our fifth and eighth grade students performed well above the state average.

Seeking to provide our students with an enriching, vibrant, 21st century education, our teachers and staff supplement the classroom experience with visiting educators and field trips. Some of the visiting educators have included Mary Boothby (8th grade printmaking), Mary Cerrullo (3rd grade oyster program), Tim Dinsmore (7th grade archaeology unit), Sarah Gladu (DRA - environmental education), John Meader (myths & astronomy), Belinda Ray (5th grade writing program), and staff from Chewonki and the Darling Marine Center. Our students have participated in field trips to Biscay Orchards, Boothbay Botanical Gardens, Camden State Park, Maine State Museum, and Old Fort Western.

Great Salt Bay School recognizes that co-curricular and extracurricular programs are an integral part of the total educational program. The co-curricular programs include debate team, drama club, jazz band, math team, robotics club, student council, and yearbook. Our student athletes can participate in archery, basketball, cheerleading, cross country, field hockey, golf, soccer, softball, and track & field. In all of these sports, students have the opportunity to develop good sports skills and attitudes while playing against other schools in AOS 93, as well as the other schools in the Busline League.

Throughout the year the school hosts a number of events to strengthen the sense of community within the school and with the families of GSB. In the fall we gather together for our Open House and PTO sponsored Welcome Back Dinner, the Harvest Fair, and parent/teacher conferences. In the winter we showcase our music and arts programs with the Winter Band and Choral Concerts, the Beginner Band Concert, the Strings Concert, and the Young Artist Showcase. In the spring we encourage families to get involved in Unplug It Week, the Bike Rodeo, spring concerts, and finally our 8th grade graduation.

Recognizing the importance of connecting our students to their community, our school has built strong community educational collaborations. These include the Darling Center, DRA, Farms & Farms Kitchen, Hidden Valley Nature Center, Camp Kieve, Miles of Friends, Skidompha Library, and the CLC YMCA. Moreover, we pride ourselves in our efforts to give back to community. Each winter our school community sponsors a food drive, GSB Cares-A-Ton, which helps our local food pantry and we host a Red Cross blood drive. This year GSB has expanded its involvement with our senior living communities by bringing our musicians to perform at Coves Edge and Lincoln Home. These experiences enrich the lives of all those involved, especially our children.

Finally, Great Salt Bay Community School is fortunate to have an active PTO. The mission of the PTO is “to act as an organization that supports GSB students in their many activities and provide assistance to GSB staff in their numerous programs.” The PTO organizes fundraisers, including a Jog-a-thon in September and a “Spring \$5 Fundraiser,” with all proceeds benefiting the school in the form of school-wide cultural events, classroom tools, student scholarships, and extracurricular events. The PTO provides parents the opportunity to learn more about what goes on at GSB, as well as information on issues and topics that are important to parents and students. In addition to the PTO, the school community benefits from the Friends of Great Salt Bay. This non-profit organization is specifically dedicated to supporting our school with a mission to “Enhance the Education of GSB students.”

Each year the Great Salt Bay Community School strives to make the educational experience stronger for its students. Our goal is to “Be Better Than Our Best.” Our students are blessed to live in a community that recognizes that supporting its public school is one of the most important investments of all. Together we are making our future stronger as a community and as a nation by educating our children. Thank you for your support of Great Salt Bay Community School.

We look forward to continuing the Great Salt Bay commitment to excellence!

January 2018 Enrollment

ELEMENTARY	Pre-K	Kdgn.	1st	2nd	3rd	4th	5th	6th	7th	8th	TOTAL
Bristol	15	15	20	17	16	17	17	18	26	18	179
Open Enrollment		0	0	0	0	0	0	1	0	1	2
Compass from out of Bristol		1	1		1	3				1	7
Bristol Total	15	16	21	17	17	20	17	19	26	20	188
Bremen		6	3	6	6	12	6	7	6	9	61
Damariscotta		20	17	23	21	14	15	23	16	17	166
Newcastle		10	9	16	18	18	25	22	26	18	162
Open Enrollment		0	3	1	1	4	4	0	2	3	18
Superintendent's Agree		0	0	1	1	1	1	1	1	0	6
Public Tuition		0	1	2	1	3	5	5	8	10	35
GSB, CSD Total	36	33	49	48	52	56	58	59	57	448	
Jefferson		17	18	10	24	18	26	21	17	22	173
Pathways from out of JVS		1	0	2	0	0	1	1	1	1	7
Open Enrollment		1	0	2	1	0	1	1	1	0	7
Superintendent's Agree		2	1	4	1	1	0	1	0	0	10
Jefferson Total	21	19	18	26	19	28	24	19	23	197	
Nobleboro		8	16	14	13	12	16	16	17	15	127
Open Enrollment		1	0	0	2	0	1	2	2	1	9
CAL (from out of NCS)		0	0	0	0	0	0	1	1	3	5
Public Tuition		0	0	0	0	0	0	0	0	0	0
Superintendent's Agree		0	0	0	0	0	1	0	0	1	2
Nobleboro Total	9	16	14	15	12	18	19	20	20	143	
South Bristol		2	5	5	3	8	3	7	8	9	50
Superintendent's Agree		0	0	0	0	0	0	1	0	1	2
Open Enrollment		2	1	2	1	6	0	1	1	0	14
So. Bristol Total	4	6	7	4	14	3	9	9	10	66	
TOTAL ELEMENTARY	15	86	95	105	110	117	122	129	133	130	1042

SECONDARY ENROLLMENT and home school

	9th	10th	11th	12th	TOTAL
Bremen	9	5.5	9	11.5	35
Bristol	20	15.5	21	18.5	75
Damariscotta	17	24	31	20.5	92.5
Jefferson	21	26.5	25	33.5	106
Newcastle	16.5	29	19	20	84.5
Nobleboro	13.5	15.5	26	20	75
South Bristol	4.5	6.5	6	9.5	26.5
TOTAL SECONDARY	101.5	122.5	137	133.5	494.5
.5 is a student who have parents in different towns that share financial responsibility for the student.				AOS No. 93 Total K-12	1537

Lincoln Academy

Winter 2018 School Report for Sending Towns

Lincoln Academy is an independent secondary school chartered in 1801 to serve the midcoast area. It offers a comprehensive program, including courses at all levels in the areas of English, Mathematics, Science, Social Studies, World Languages, Fine and Performing Arts, Technology Education, Physical Education, and Health. Regional Vocational, Alternative Education, and Special Education programs are available. On a ten-year cycle Lincoln Academy is accredited by the New England Association of Schools and Colleges (NEASC), and was most recently reaccredited in 2015.

Governance: Lincoln Academy is governed by an independent Board of Trustees. Officers include: Christine Wajer '85, President; Sarah Maurer, Vice-President; Dennis Prior '91, Secretary; and Lisa Masters, Treasurer. Members include: Paul Anderson, Elizabeth Allen, Chris Olson '83, Judi Hilton '91, Ann McFarland '73, Faustine Reny '01, Stephen Dixon, Jon McKane, Karen Moran, William Morgner, Pam Gormley, and Hugh Riddleberger. David Sturdevant is Head of School.

The Student Body, Day and Residential: Lincoln Academy has a current enrollment of 570 students in the 2017-18 school year. The majority of students come from 16 local towns. 87 residential students come from 19 countries around the world. After 5 consecutive years of growth, the Residential population has met available housing capacity and for the foreseeable future will remain between 80 and 90 students.

Graduates: Of the 130 graduates in the Class of 2017, 91 enrolled in postsecondary education; 81 enrolled in 4-year colleges/universities, 10 enrolled in programs shorter than 4-year (2 year and certificate programs), 37 are employed/seeking employment, and 2 enlisted in military service.

Curriculum: Lincoln Academy remains committed to its comprehensive curriculum as we strive to meet the needs of all students. We have added new courses in the past several years, including AP Computer Science Principles, Introduction to Design, Engineering and Technology, Wood Projects, Metal Projects, Mechanical Projects, and Introduction to Engineering Design. The new courses take advantage of the space and tools in the ATEC building, as well as serve our increasingly diverse population of day and residential students.

Finances: Unlike most independent schools, The Board does not set day tuition. Because most students' tuition is paid by their sending towns, the tuition is established by the State Department of Education using a formula based on average per pupil expenditures of Maine public high schools during the previous two years. The tuition for the 2017-18 school year was increased by 3.38% from the prior year to \$10,886.51 per pupil. The Insured Value (IV) factor is an amount in addition to tuition intended to fund capital maintenance and debt service. The legislated IV factor amount of 10% was reduced in 2009 to 5% and remained at 5% through 2013-14. The legislature voted to partially restore the IV by voting to increase the amount to 6% of the calculated tuition figure for 2014-15. The 6% rate was carried over into 2017-18 and is \$653.19 per pupil for this year. While towns are allowed to continue to pay the full 10% and some of our area towns have done that in the past, this year all sending towns have elected to pay the mandatory 6% rate. **2017-18 maximum allowable tuition is \$10,886.51 and insured value \$653.19 (6%). Tuition increase 3.38%.**

Supporting Lincoln: The state-determined tuition is simply not enough to provide the quality educational experience that Lincoln Academy promises to every student. Because of this, LA depends on support from donors to the Lincoln Fund to make up the deficit. Private contributions have allowed Lincoln to support programs and capital improvements. Money raised through the Lincoln Fund supports students and faculty, and is vital to the life of the school. Since 1997, over \$1.625M has been contributed to general operations, over \$715 for specific programs, and about \$15M for capital projects. Contributions to annual and capital campaigns provide for the perpetuation of and improvements to LA's programs and physical plant without increasing local taxes.

Lincoln Academy is grateful for the support of sending towns, and individual and business supporters that allow our programs to serve students so well.

Adult and Community Education

CLC Adult & Community Education provided services to over 600 adults in 2017. We offered the HiSET (formerly GED) high school completion program, assisted adults preparing for college, worked with literacy students and English language learners, provided medical certificate programs and sponsored a wide variety of community enrichment classes for all ages.

Your CLC Adult & Community Education program provides basic literacy services along with high school completion classes free of charge in our Learning Center on Tuesday and Thursday evenings and on Thursday mornings. Free college transition courses are offered through The Lincoln County College Connection – a cooperative program with 3 other Lincoln County Adult Education programs. Dozens of students from Lincoln County participated in classes that helped them prepare for college through this program.

In 2017 we had 10 students earn a high school completion credential. Another 16 worked toward obtaining a high school credential or on basic language and math skills. Anyone who is 17 or older and out of high school and who wants to earn his/her high school credential or who needs to improve their reading, writing, math or English language skills should contact us to get started.

We continue to work with LincolnHealth to provide vocational training in several medical programs. In response to the critical need for Certified Nursing Assistants (CNAs), we started a CNA apprenticeship program to allow students to “earn while they learn.” In 2017, we conducted 3 CNA courses with 21 students completing the program and receiving certification and employment. We were also able to offer CPR, CRMA, and CRMA recertification classes.

Hundreds of students enjoyed the 202 low-cost, high impact courses offered through our community education program and in collaboration with RSU 40 Adult Education, providing a single point of access for information about classes throughout Lincoln County. From an eight-week course on the Geology of the Midcoast Area, to a one-night class on learning to make fresh stuffed pasta, to free classes on Medicare and Social Security, people throughout Lincoln County participated in offerings that sparked their interest and enriched their knowledge.

Although I have only been in my new position as Director of CLC Adult & Community Education for six months, I can already see what a tremendous impact the program has in our community. Thank you to each of our supporting towns for the funding that enables us to continue to provide programs and services that improve, inspire, and enrich the lives of so many Lincoln County citizens. The difference you make is greater than you know!

For more information about all of our programs, please visit our web site: <http://clc.maineadulted.org> or call us at 207-563-2811.

Respectfully submitted,
PAMELA J. SPERRY
Director

Planning Board

January 2017 through April 2018 was a busy and productive period for Bremen's all-volunteer Planning Board. On a pace consistent with recent years, the Board considered fifteen applications, mostly under the Shoreland Zoning and Land Use Ordinances. The Board approved ten applications, partially approved one application, and fully denied another. In addition, one application was withdrawn and two others were found not to need Board approval.

Several complicated applications required close consultation with Town Attorney Jonathan Hull. These applications included a complex change of use proposal, which involved several submission requirements and consequently took several months before it was approved with conditions. Based on the counsel of Mr. Hull and the research of Town Assessor Agent Jim Murphy, the Board determined that an application for expansion involved a structure that had undergone maximum expansion several years ago; that application was ultimately withdrawn.

In addition to considering formal applications, the Board held two informal, non-binding conferences with prospective applicants. These sessions, held under the new Land Use Ordinance, allow the Board to hear prospective applicants' proposals and to advise what ordinances apply and what they allow in connection with the proposed projects. In another user-friendly initiative, at the request of the Planning Board, the Selectmen have hired a planning consultant who will hold monthly "office hours" to help applicants and prospective applicants work through permits and ordinances applicable to their projects.

The Board also did a considerable amount of ordinance-related work. After the citizens rejected the initial draft of the Land Use Ordinance at the April 2017 Town Meeting, the Board worked closely with the public, the Ordinance Review Committee, and the Town Attorney to address citizens' concerns. The resulting new draft was approved by the citizens. The Board also is working on other ordinances including a much needed revision of the Planning Board Ordinance.

The Board continued to produce comprehensive minutes of its meetings to provide an inclusive record for the public. The minutes continue to reflect that Board decisions are soundly based on applicable ordinances. All of this has benefitted from the work of our ever-patient recording secretaries,

Susan Anneley and her successor Cindi Hasty. The Board's comprehensive minutes were of considerable help to the Board of Appeals in its review of two Planning Board decisions.

Board members have worked to keep apprised of planning-related developments at the state and local level. To that end, Board members have taken courses on subjects ranging from running effective meetings to water sustainability. Most of us have taken courses for planning board members sponsored by the Maine Municipal Association or the Mid-Coast Council of Governments.

In a continuing effort to keep the Selectmen aware of our activities, a member of the Planning Board regularly attends meetings of the Selectmen. And the Chair of the Selectmen continues to attend and participate in our meetings.

As of this writing the Board has a full complement of seven regular members, but two alternate member slots remain unfilled. Moreover, our staffing may change as a result of several expiring terms and the Town election in July. In short, the Board may be in need of regular or alternate members after the July election.

Finally, the Board reminds Bremen residents and others that a permit probably will be necessary prior to any construction in the Shoreland Zone. Prospective applicants should consult the Shoreland Zoning and the Land Use Ordinances, available on the Town website, when contemplating construction.

BREMEN PLANNING BOARD
WALTER VOSKIAN, Chair
TOM KRONENBERGER, Co-Chair
DAVID ADKINS, Member
JACK BOAK, Member
BLAIR KAUFFMAN, Member
AUTUMN MAHONEY, Member
STEVE WALLACE, Member

Harbor Committee

Bremen has had a relatively quiet year on the waterfront compared to some. I only received one call from the Coast Guard concerning another boat that broke free and was found down near the Columbia on the back side of Louds Island. I am concerned that this is becoming a dumping site for derelict boats, and unfortunately it is out of my jurisdiction. I also empathize with those who live on the island.

All mooring fees were collected this year excluding one. There is approximately \$16,000.00 in the Harbor fund at this time. Repairs made to the Town Landing in 2017 included boards being replaced on the rails and walkway as well as some painting. This spring Walter and Robert Kaler, who continue to bring the floats in and out each spring and fall, replaced a bunch of chain to the moorings that anchor the floats.

Finally, I want to thank Bruce Poland and Robin Lailer for serving on the Harbor Committee this year with me.

Respectfully submitted,
MELANEE OSIER-GILBERT
Bremen Harbor Master
207-441-3256; 207-529-5213



*Standing on Miller Point, which used to be called Osier's Neck,
overlooking Hockamock Channel.*

Bremen Conservation Commission

The Bremen Conservation Commission (BCC) stands by the words of conservationist David Brower who said that “we don’t inherit the Earth from our ancestors, we borrow it from our children.” This past year, members of the BCC have been working hard on behalf of our mission statement: To conserve undeveloped land in Bremen that will maintain the rural character of the town, protect its water resources, preserve wildlife habitat and provide recreational opportunities.

Achieving this goal depends largely on you, the citizens of Bremen, and your support of the Bremen Land Conservation Fund which is a savings account similar to our Fire Truck Fund. Taxpayers have voted nine of the past ten years to support the fund. We are fortunate to have a population that understands the importance of conserving undeveloped land for the sake of maintaining healthy and whole ecosystems. Bremen citizens are helping prepare the Town financially to protect areas important for water quality, forest management, agriculture, commercial fishing, and recreational access. Having a robust Land Conservation Fund also improves our ability to access outside funding sources for conservation efforts.

In 2017, we focused on creating structures that would help maintain the public lands already owned by the Town. Early in the year we hosted a forum with the Maine Island Trail Association to discuss the best approach to stewardship of the Bremen-owned Clam Island. This meeting resulted in the formation of a volunteer group called Friends of Clam Island which has worked to clean up the island and form a walking trail. We encourage Bremen residents to enjoy this new recreational addition to our town. The BCC has also organized efforts to combat invasive species on town properties including the Hilton-O’Connor trail behind the Bremen Town House.

The BCC welcomes associate members, especially to help organize volunteer trail days and to assist a newly formed recreational subcommittee that is exploring ways to improve the Town Center Property for the benefit of Bremen residents. We are also working to involve more Bremen youth in helping steward public lands. Keep an eye out for announcements about some exciting BCC initiatives for 2018.

Anyone who has ideas, questions, or suggestions related to our natural resources, water quality, land and water access, or wildlife habitats may

email bremenconservationcommission@gmail.com. You are also welcome to attend our meetings the first Wednesday of each month and to participate in our trail work days the fourth Saturday of each month, March through October, from 9 a.m. to 11 a.m. We meet in the Bremen Fire Station parking lot behind the Town House. We hope to see you there and thank you again for helping make Bremen a beautiful place to call home!

Alewife Report

If one did not know about the decades of blocked fish migration in Muscongus Brook, they might not have believed it having seen the alewife run this past June. What a difference a year makes. 2016 was nearly a bust due to low water levels.

Two important events coincided last spring to allow the best return of alewife to Bremen since about 1980. A drought-busting winter's snowfall combined with a wet spring allowed virtually no passage hang-ups in any part of the brook. Additionally, it had been three years since the removal of the southern Route 32 culvert. This created good spawning availability in 2014, and many of the fish born then joined the run this last spring.

There is no point in guessing at the numbers of fish. With some luck in the weather, continued free access, and a good conservation plan, the numbers will grow annually. Anyone interested in counting fish? Contact me or the Muscongus Pond Association. It is a fun activity and is the only way a harvest plan can be submitted to the Maine Department of Marine Resources.

Please approve the current management plan. Passing it keeps this resource in town control, and it is working.

DAVID WILKINS
davidwilkins5@gmail.com
207-592-2512

Nobleboro/Jefferson Transfer Facility

The Transfer Station, operated by Nobleboro and Jefferson and under contract with Bremen, Damariscotta and Newcastle, provides for the disposal of most types of solid waste generated in the five towns. In 2017 our household waste went to PERC in Orrington. In 2018 this will go to Waste Management in Norridgewock along with the construction and demolition bulky materials. We use the services of Lincoln County Recycling to recycle cardboard, newspaper, plastic and many other products. We also recycle our universal hazardous waste (televisions, computers, fluorescent light bulbs, mercury switches and rechargeable batteries).

You will see the Transfer Station Attendants out helping the customers with their trash and recyclables. They work very hard to keep the facility neat and safe. Our hopes are that they make your trip to the Transfer Station a positive experience. The Town would like to give many thanks to our employees – Barry Howell, Brandon Achorn, Linwood Rideout, Glenn Daiute, and David Gallagher – for all they do for the Transfer Station.

In 2017 we did see many changes at the station. We continue to promote recycling in different ways. We have programs to recycle paint, electronics, food waste, paper, cardboard, plastics and metals. Everything you recycle helps reduce the amount it costs to put into the mainstream trash.

This year, with the effort of the employees and the public, we lowered our tipping costs of trash. By doing this, we added to the surplus which we used to lower the cost to the Town by 2.9%. We feel in the future we will be able to keep the tax commitment level.

The Transfer Station is open from 8:00 a.m. to 4:00 p.m., Tuesday through Saturday. The front gate is closed at 3:50 p.m. each night to allow time to close out the computer. We are closed on Sunday and Monday. This allows our staff to have two days off in a row.

We will continue to review our operations in an effort to provide good service and the most efficient Transfer Station possible. We are interested in your comments and recommendations and will attempt to incorporate them whenever possible.

Respectfully submitted,
RICHARD SPEAR
Transfer Station Agent

**Financial Statement for
Nobleboro/Jefferson Transfer Station**

Beginning Balance 01/01/2017		199,670.67
REVENUES:		
Nobleboro	58,761.00	
Jefferson	89,711.00	
Damariscotta	106,098.71	
Bremen	42,052.00	
Newcastle	94,516.92	
Misc. Fees	7,392.89	
Metal Fees	32,144.55	
Brush Fees	5,550.50	
Tire Fees	4,208.90	
Demo Fees	175,336.27	
Refunds	393.52	
Bottle Fund	1,851.00	
	<u>618,017.26</u>	<u>618,017.26</u>
		817,687.93
Total Expenses for 2017		<u>590,719.52</u>
Balance End of Year 12/28/2017		<u><u>226,968.41</u></u>
Gain in 2017	+27,297.74	

Bremen Library Association

The past year has seen many changes come to the Bremen Library, most notably that of a new Library Director. We said goodbye to Director Sue Trouwborst, who retired after seventeen years at the helm. Ellen Dickens became the Interim Director and, besides just filling in, she assisted the Board of Trustees in finding a new permanent director. After interviewing several candidates, we chose Yvonne Gloede, who began her tenure in January 2018. We welcome Yvonne to our library and into the community, knowing she will be an integral part of our future success.

To better serve the community, we expanded our hours and also changed the days we are open. Our current hours are Wednesday 10-3, Thursday 10-7, Friday 10-3, and Saturday 10-1. With continued support, we hope we can expand our hours even further in the future.

Besides the generous contributions from the Town of Bremen and all of our patrons during our spring and fall fund drives, we still rely on a few fundraising events, most notably the Annual Holiday Wreath Sale. It is an amazing effort by our volunteers! Using the Bremen Fire Department's facility to decorate what amounts to about 500 wreaths in two weeks, and then to have them all sold at the Bremen Town House and the Central Lincoln County YMCA in one day is quite a feat to be sure. People from all



around the peninsula come to purchase wreaths, and we offer shipping to any destination so that even if you cannot be in Maine, you can have a beautiful part of it hanging on your front door. It really is quite the community event, and we can always use help. Please consider joining us along with your neighbors and friends for a most rewarding experience.

We skipped the plant sale in 2017, but we are coming back with a new fundraiser in July of 2018: A Garden Tour of Bremen. We are excited about this event and we hope you will be too! It is being held on Sunday, July 22nd, so please mark your calendars.

Our library offers an excellent variety of reading materials to help you learn or just for pleasure, a wide range of movies, and all the other services that go hand-in-hand. The Inter-Library Loan Program offered through the Maine State Library will now be provided by the Bremen Library starting in July. With weekly van service we can procure books and movies from a wide source. Please don't let our diminutive size fool you into thinking we won't have what you are looking for, because we can definitely get it and in a timely fashion.

We also have interesting programs to help get you out of the house, especially during the winter months when there is less going on. Formerly on Monday evenings, but now with our new hours, moved to Thursday, here are just a few of the free presentations we featured in the past five months:

- “Upwards”: The story of the first woman to solo thru-paddle the Northern Forest Canoe Trail, featured Laurie Chandler, who narrated her own story and showed slides of her historic trip.
- Cashmere Goats: Bremen resident Wendy Pieh explained how she and her husband, Peter Goth, started raising Cashmere goats and then wrote the specifications that are now used to define the qualities of the breed.
- Medomak Valley High School Heirloom Seed Program: Neil Lash presented a fascinating account of the importance of saving heirloom seeds, and how this relates to our culture's history and to our future survival.

In addition to these evening programs, our library director has started “Brown Bag Lunch” events. Held at noon in the library's meeting room, authors, gardeners and other interesting people will be telling you about themselves and offering fascinating perspectives on what they do. So, pack your lunch and join Yvonne and her guests for an hour of stimulating discussion.

And let's not forget the kids: once a month on a Wednesday and Saturday morning there will be a “Story Time” program read by Chris Berg, our volunteer Children's Director. The library's summer weekly reading program is always a big hit and will include a few special events as well. At

least once a year we have Chewonki visit us, bringing animals and birds that not only delight all present, but always inspire the kids to take out books featuring the animals at the event. The annual Family Ornament-Making Night was once again held in December and enjoyed by kids and parents alike. We recently added two six-foot-long, double-sided rolling book bins in the children's area. Built at a "kid-friendly" height, they allow younger children to see and select their own books. The skilled labor to construct the bins was donated by Bremen resident Tom Kostenbader – many thanks to Tom for a job well done!

The library is currently embarking on plans for re-invigorating our second floor. It is a spacious room with excellent natural light, previously used by knitting groups and the Cribbage Club and lately for general storage. Our plan calls for several distinct spaces within the large open room. One area will be the archives, another to house wreath-making supplies. Our used book shop is in the process of moving upstairs, and that, in turn, has made room for more new books in the main library. We will now be able to offer a larger selection of used books. Future plans call for a gathering table and a few comfortable chairs where our book club and other groups can meet. The planning and some of the work is already underway.

Our Board of Trustees has several new faces, along with others who have served the library for many years. You will find the complete list of trustees on our website, www.bremenlibrary.org.

In closing, we wish to thank everyone who helps make us such an outstanding neighborhood gathering place. Our mission is to provide a welcoming place to encourage lifelong learning, to advance knowledge, and to strengthen our community. So, check us out on-line, on Facebook, and of course please stop by and meet Yvonne and the rest of our volunteer staff. All are welcome!

Respectfully submitted,
The Bremen Library Board of
Trustees
KEVIN REDLINE, President

Bremen Historical Society

The well-attended 2017 Historical Society annual meeting was held on June 25th in the Town House. After the meeting everyone enjoyed the potluck dinner followed by a Castlebay performance. Julia and Fred entertained and enlightened us with songs and historical narrative relating to the Maine coast. Some of these focused on Bremen and Lincoln County. If you missed the performance, they will be back on August 26, 2018 at 3:00 p.m., again at the Town House.

In July Society member Joan Gregoire presented the findings of her research related to a sailing trip on a steamer made by her grandmother, Lydia Ford Keene. In addition to sharing the story, she displayed artifacts and photographs from her grandmother's trip. It was a true tale of adventure, shipwreck, and murder on the high seas.

The August meeting featured May Davidson sharing excerpts from her soon to be published book, *Maine, Whatever It Takes*, about life in midcoast Maine during the last half of the 20th century. This turned out to be another interesting and well-attended event.

Now for a brief history lesson: On January 27, 1991 sixteen Bremen residents met to discuss the possible formation of a Bremen historical society. All agreed there should be such a society, and at a February 24th meeting, officers were elected and bylaws presented and approved. The first annual meeting was held on June 30, 1991 with 45 people attending.

This year our annual meeting will be held on Sunday, July 1st with the business meeting starting at 4:00 p.m., a potluck dinner at 5:00 p.m. and a presentation at 6:00 p.m. The speakers will be Louise and Jeff Miller who will talk about life in the 18th century. They will be in period attire and will display



Louise & Jeff Miller in 18th Century Period Costume

period artifacts. This will be a learning experience appropriate for adults and children.

Castlebay will return this year for another performance, this time with ballads dating back to the Civil War era. This will be a musical event along with relevant historical information that you will not want to miss.

Many of you know Richard Keene passed from this life on March 29th. We want to remember Richard for his many years of service to the Historical Society as an active member and president for a number of years. He had a wealth of Bremen history knowledge and was always willing to share that with us. We will miss him.

If you have any interest in the history of Bremen, please consider becoming a member of the society. Our address is Bremen Historical Society, P.O. Box 266, Bremen, ME 04551.

On Behalf
of the Historical Society,
STEVE LAURICH, President

The Patriotic Club

The Patriotic Club is pleased to report another successful year with fundraising and activities within the community. In April, Russ Lane, a Whitehead Lighthouse Keeper, told us the heroic story of rescuing five people and their reunion 57 years later. What a story! And such dedication to stay on the island and tolerate the tediousness of the job for 25 years.

We awarded scholarships to five Bremen graduates. As the number of graduates keeps going up, the club is more committed now to raising money for these scholarships.

We had a bake sale in July. We started at the Townhouse with plenty of baked goods, but little flow of customers, and ended up at Yellowfront Grocery Store and sold out. Thank you, Jeff Pierce!

Mary Chor from the U.S. Botanical Gardens gave us a slide show on some of the most exotic plants, their blooms, and fragrance. Some were really not so fragrant and rather odiferous! But beautiful!

In September, a group of us in the club and some visitors toured the Waldoboro Historical Museum. The place was very impressive. The Waldoborough Historical Society is quite proud of their displays and items featured from 250 years ago or more. We then ate lunch at Moody's which was quite good. (They must have gotten a new chef.)

Also, in September we had a work session for the Country Fair. We painted and decorated wooden plaques, pumpkins, and trinkets. We are trying to expand our talents! It was a good Country Fair with a steady flow of people at the Townhouse in October. Good weather as I recall, too. Fresh vegetables, jams and jellies, baked goods, and Japanese lanterns were a real hit.

Anna Barber gave a slide show and talk about their trip to South Africa in later October. It was almost like we were there ourselves! We had a nice potluck luncheon at Mary Berger's in November for the annual meeting, which included a financial report with prospects for the future. The weather in December was not very co-operative, but we had a small gathering at my house to round out the year before we actually went into hibernation for the winter.

The Patriotic Club's purpose is to bring together its members for mutual benefits; to promote civic, educational and social measures; and to make improvements within the Town. We encourage new members to join. We welcome new ideas. We are a tax-exempt nonprofit organization and all donations are tax-deductible. Looking forward to a greater year in 2018.

Respectfully submitted,
CORDELIA GOTH, President

Muscongus Community Club

The Muscongus Community Club building was The Muscongus School of Bremen in 1875. The land was donated by Sands Woodbury and George Bryant. The school closed in 1942. Upon closure of the school, Adeline Woodbury Butler, niece of Sands Woodbury, donated the land and building to the Muscongus community. In 1947, The Muscongus Community Club was formed and the schoolhouse became the club's headquarters.

Until three years ago, the Muscongus Community Club had been yearly donors to local food banks, our local fire department, our first responders and college scholarships to ALL Bremen high school graduates since 1988 attending their second year of higher education.

The reason for the "until three years ago" situation is due to lack of volunteers due to death, illness, and those moving away from our community. The volunteers were necessary for doing the cooking for suppers, food sales and lawn sales in order to earn the funds to donate as well as maintain the building.

The building has been well-cared for over the years and is a fully-equipped facility for holding events of every sort – weddings, anniversary celebrations as well as retirement, birthday, Halloween, and card parties... just waiting for you to ask us about our last existing schoolhouse in Bremen.

You can do your own cooking right on the premises. Dishes, silverware and utensils are available for your use during your event. Tables and chairs and bathroom facilities are also available with running water. The Schoolhouse is vintage 1800s, and, therefore built for the time... not insulated, so use is only available during the spring, summer and fall.



We would love to be able to continue our path to donating to worthy causes, but it is so important to have a few more hands on board to make it possible to hold on to this special building... **the last schoolhouse in Bremen**. Yes, there are two other schoolhouses, but they have been made into private homes.

We look forward to hearing from anyone wishing to join us in resurrecting the Club's purpose of donating to worthy causes.

Sincerely,
JUDITH MOHR
Secretary/Treasurer

**Muscongus Community Club
Treasurer's Report Jan. 2017 – May 2018**

Checking Account

Balance Forward	01/10/2017	\$ 42.81
01/10/2017 – 04/18/2017	CMP	- 292.35
04/20/2017	Transfer from Savings A/C	150.00
02/12/2018	Transfer from Savings	<u>250.00</u>
Balance 05/18/2018		\$150.46

Savings Account

Balance Forward	12/31/2016	\$ 903.70
04/20/2017	Transfer to Checking A/C	- 150.00
03/11/2018	Transfer to Checking A/C	- 250.00
05/18/2018	Interest to date	<u>1.53</u>
Balance 05/18/2018		\$ 505.23

Petty Cash

Balance 05/18/2018		\$ 45.30
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Certificate of Deposit for Septic Reserve

Balance	05/18/2018	\$ 5,409.75
Total Balance of All Funds	05/18/2018	\$ 6,110.74

Bremen Union Church

The little white church at 523 Waldoboro Road (Route 32) has served the community for nearly 200 years, with 189 of those years in its present location. Over the past year, many people from our town and neighboring communities, a wide variety of states, and several foreign countries have joined in worship at Bremen Union Church.

This was also the 10th year that the church has continued to reach out to the community by providing free community meals, called “Simply Suppers,” during the winter months. Other local outreach has continued under the oversight of the church Mission Committee. The church uses a minimum of 12% of income from all offerings and fundraising for local, national, and international missions. Several generous donors assisted in our outreach efforts this past year; we are grateful to the Patriotic Club for their help in assisting local family, children, and the elderly. The church also gives thanks for a grant received from the Plimpton-Shattuck Fund in honor of Chad Reed of Cow Island which has helped with necessary operating expenses during the harsh winter. We are also grateful for the property tax relief we receive from the Town of Bremen and, when possible, attempt to return a small amount in kind through donation to the Bremen Fire Department and First Responders.

During this past year, there was one wedding and one baptism at the church, and one baptism held by the church offsite – all occasions of



great joy. Over the course of the past 17 months, we've provided a variety of adult study groups plus Sunday school classes for children and an intergenerational Vacation Bible School event. The congregation at present ranges in age from 4 months to 95 years and is comprised of a wonderful mix of Bremen natives, other Maine natives, folks from away who've made Maine their permanent home, summer residents, repeat vacationers, and weekend tourists. We are a group of Christians who gather for worship, learning, fellowship, and service, focused on our core beliefs as followers of Christ. We welcome those who seek as well as those who are sure.

During 2017, 173 different people gathered to worship as part of the Bremen Union Church. In the first three months of 2018 (including some tough winter weather!), 75 staunch worshipers have gathered. A Schedule of worship and special events is available on the Bremen Union Church Facebook page and at bremenchurch.org.

Respectfully submitted,
KATHLEEN M. MACLACHLAN
Pastor



Town House Committee and Bremen Town House Association



The Bremen Town House, a historical landmark in our community, is located next to the Bremen Firehouse on Route 32. Built in 1874 by the Oak Lodge of the Good Templars, this Victorian aged structure is listed on the National Register of Historic Places, and due to the efforts of much community minded folk, it has been preserved and continues to serve us 144 years later. Having a rich history...once a Grange Hall, a school room, selectmen's office and original home of the Bremen Library (the list goes on), the Bremen Town House is now owned and maintained by the Town for the use of its residents and others for meetings, parties, receptions, exhibits and other events.

The Bremen Town House Committee (BTHC) was created in 1999 and is a group of seven men and women appointed by the Board of Selectmen, for a term of one year, to help facilitate the use and improvement of our historical Town House.

The Bremen Town House Association (BTHA) is a quasi-municipal, non-profit organization comprised of 5 officers and unlimited associates. Elected by, and from, the members of the BTHC, the BTHA's Board of Directors serve a one-year term, and these positions are refreshed at the BTHA's and BTHC's joint annual meeting. The BTHA was formed in April of 2000 with a mission to preserve and improve the historic Bremen Town House for the use and benefit of the people of Bremen and others.

The more recent improvements to our historical building have been largely restorative and structural in nature. Thanks to the excellent stewardship of our Selectmen, the Town House now sits on a solid foundation and sports new clapboards, fresh paint, a new entrance door that swings freely and welcomingly and new, period appropriate, exterior lighting.

These are some of the more noticeable improvements, but there are many subtle enrichments that go on quietly behind the scenes and to that end, the BTHA and BTHC would like to thank Elizabeth Kenney for having kept our window boxes beautiful and the flowers flourishing for years; her quiet service has added to the quality of life in this Town and to how we

experienced the Bremen Town House.

The BTHA is in the process of fleshing out future interior enhancements. These are directed at ease of use for our community's diverse population. We are looking at how we can better get those heavy boxes to the kitchen and where we change our infants' diapers. We welcome all suggestions.

In carrying out our mission, we host an occasional, wicked enjoyable, community event (a.k.a. fund-raiser), and 2017 saw the return of the ever-popular Chocolate Sunday. We have a few other fun ideas percolating for 2018; have some energy and ideas? Come join in the merriment - if you are interested in preserving and using the Town House, we welcome you! If your idea of support runs more towards the financial, your contributions are tax deductible; donors can send a check to: Bremen Town House Association, P.O. Box 240, Bremen, ME 04551. We thank you all for your continued support.

Submitted by:
BREMAN TOWN HOUSE COMMITTEE
&
BREMAN TOWN HOUSE ASSOCIATION

Central Lincoln County Ambulance

Hello Residents of Bremen:

In 2017 our service responded to 426 fewer calls than in 2016. This is good news for communities, fewer calls usually means less sick or injured. Unfortunately, the majority of the reduction is from our basic transfer side of the business, leaving our emergency work about the same as the previous year. This reduction in call volume has made a large impact on our revenue for the year as our operational budget is funded by the calls we bill for. (Town money received is used only to pay for part of our equipment and training needs.) In November of 2017 we launched an annual appeal letter seeking help with the growing costs of equipment and training. I am pleased to announce that we have received great support to date and have raised \$24,000 toward our goal. The money received will be going toward replacing an aging ambulance. We currently have two 2010 models that are next to be replaced. Along with the ambulance we will be working toward replacing the aging cardiac monitor that serves with the older ambulance. Currently, with our donations and town contributions, we are \$80,000 from our goal. I would like to thank everyone for the great support that we have received.

The Community Home Visits are now in the fourth year of the pilot project, and we have been able to demonstrate a positive impact on the patients we have served. We have just recently completed two sections out of four of advanced training. This will allow us to provide better respiratory support in the way of providing instruction and additional medication. We also will be able to better provide assistance with individual medication use, tracking, and patient questions. The next two sections will cover more in depth wound care and diabetic education and treatment.

I would like to thank the Bremen Fire Department and First Responders for their continued support and excellent work.

Please contact us if you have any questions, concerns, or would like to learn more about our service. Our phone number is 207-563-7105.

Respectfully,
WARREN S. WALTZ
Service Chief

Lincoln County Sheriff's Office

Greetings,

2017 has been another busy year here at the Sheriff's Office.

While we continue to experience the presence of illicit drugs like heroin, fentanyl, and other opioids, we have made some inroads in treatment options. We continue to work in collaboration with programs such as the Boothbay Region Community Resource Council's Addiction Outreach Program and have expanded our outreach directly through our contract with Mid-Coast Hospital's Addiction Resource Center. The results thus far have been very positive, allowing our deputies to refer individuals in need to these programs! Our success is measured by a solid number of referrals of participants countywide, over 167 in 2017.

Another product of substance abuse is its direct relation to overdose deaths. In response to overdose deaths across our county, deputies have been issued the drug Narcan. This is a nasal inhalant that counteracts an opioid overdose. Thankfully, the number of uses has been limited thus far, but in 2017 deputies deploying Narcan have saved lives, allowing some of those individuals time to seek treatment.

Included with these prevention efforts, we have and will continue to aggressively enforce Maine's drug laws. In addition to the work my deputies and detectives do on a daily basis, we continue to provide a full-time drug investigator to the Maine Drug Enforcement Agency's Mid Coast District Task Force. As long as illicit drugs are available, we will remain unrelenting.

I am excited about these efforts as they evolve and change to meet the needs of our communities and have committed the full resources of your Sheriff's Office to do everything we can to stem the tide of illicit drugs.

I want to thank the Town of Bremen for its ongoing support for the men and women of the Lincoln County Sheriff's Office. We responded to over 725 calls for service in 2017 and over 120 thus far this year. I am extremely proud of my staff who continue to do their very best to meet your law enforcement needs.

Thank you for the opportunity to serve as your Sheriff and for allowing me to be a part of the team of law enforcement professionals serving Lincoln County. Please reach out to me at any time if I can be of assistance to you.

Respectfully submitted,

SHERIFF TODD B. BRACKETT

United States Senate

Washington, DC

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

ANGUS S. KING, JR., United States Senator

United States Senate

Washington, DC

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to

support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Lincoln County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,
SUSAN M. COLLINS
United States Senator

U.S. House of Representatives

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

Even though Washington is so bitterly divided these days, I've continued to look for bipartisan opportunities to address issues important to our state. Nearly all the bills I've introduced this Congress have Republican cosponsors.

One piece of legislation would help protect our state's economy by investing in working waterfronts. Another would allow Mainers to import less expensive prescriptions from Canada. And several bills would help our farmers capitalize on the fastest growing areas of agriculture—local and organic sales—by investing in research, increasing consumer access to healthy food, and improving farmer programs.

I'm happy to report bipartisan victories for our veterans as well. After working for years with Maine's Congressional Delegation, we were finally able to push a much-needed expansion of the Portland VA Community Based Outpatient Clinic through Congress. Legislation I introduced to help veterans who find themselves in debt to the Department of Veterans Affairs unanimously passed the House of Representatives. And full GI Bill benefits were extended to a group of veterans who had been denied them previously—an issue I've introduced legislation to address.

While I strive to find common ground with my colleagues on everything from rural broadband access to economic development, there are many areas where I will not compromise. I have serious concerns about direction the Trump Administration and its allies in Congress are taking our country. In so many ways, they have abandoned America's leadership in the world, made our country less safe, and are jeopardizing our future. They've weakened our health care system, rigged the tax code against working families, and endangered the environment. With one hand, they are taking away resources our families and communities need. With the other, they are offering generous giveaways to giant corporations and the wealthiest Americans.

Over the last year, I've received an unprecedented amount of feedback on these issues from my constituents. With their concerns and interests in mind, I have fought hard against these policies. I will continue using my role in Congress and the Appropriations Committee to hold the Administration and the President accountable.

Please keep in touch with your views or if there is anything I might be able to help you with. My office assists hundreds of constituents every year who have issues with federal programs or agencies. It's an honor to serve you.

CHELLIE PINGREE, Member of Congress

Governor

Dear Citizens of Bremen:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

PAUL R. LEPAGE, Governor

State Senator

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after a lot of hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens will continue to be able to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us this session. Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached in Waldoboro at 207-832-4658, in Augusta at 287-1505, or by email at dana.dow@legislature.maine.gov.

SENATOR DANA L. DOW

State Representative

It is an honor to continue my service as your State Representative this year. I have worked hard to advance legislation that benefits the people of Lincoln County and provide responsive constituent services.

This year the Legislature's agenda has been limited mostly to emergency bills and items left over from 2017.

The bills we have taken up cover a wide range of topics. We heard legislation to address recommendations of our opioid crisis task force, continued to wrestle with education costs and property taxes, revisited our approach to energy and technology infrastructure in the wake of recent storms, and worked to achieve consensus on implementing the voter-approved citizen initiative legalizing the limited recreational use and sale of marijuana. We have also pushed hard to make sure the executive branch properly implements the MaineCare expansion overwhelmingly passed by voters last November. All of the above efforts and many more will continue until our scheduled adjournment at the end of April.

I have also sought out anyone with promising ideas about how to bring more jobs to Lincoln County, take care of our seniors, support our veterans, improve education and keep people warm during winter.

Just as in previous years, I have continued as co-chair of the bipartisan Veterans Caucus and as a member of the Legislature's Marine Resources Committee, where we made progress on improving the scallop fishery, marketing Maine lobster to the world, and helping commercial fishermen with serious medical hardships.

This session I spent extra time on energy and environmental policy and have been pushing hard for my bill to help towns build microgrids — smaller localized power grids that are better suited to withstand weather events and are more likely to keep your lights and furnace going. Microgrids are an especially good fit for areas near a hospital. I am also proud that my resolution urging that Maine's coast be excluded from any new offshore drilling activity has drawn wide bipartisan support.

Whether we are dealing with the above issues or any other topic, I remain ready to work with my colleagues, regardless of party, to make sure we're doing the best we can for our entire district and all of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is mick@mickdevin.org and my phone number is 975-3132. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

MICHAEL DEVIN, State Representative

Independent Auditors' Report

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Bremen, as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Bremen as of December 31, 2017 and 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Bremen's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

WILLIAM H. BREWER

January 23, 2018
Bath, Maine

Management's Discussion and Analysis Calendar Year Ending December 31, 2017

As management of the Town of Bremen, Maine we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Bremen for the calendar year ending December 31, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our annual report of the Town of Bremen, Maine.

Administrative Notes	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Excise Tax Revenue	137,941.81	140,870.20	134,869.12	142,671.92	148,668.55
Unappropriated "Surplus"	1,039,897.83	1,039,897.83	1,067,427.52	1,180,067.64	1,226,992.60
Mil Rate	.0107	.0106	.0121	.0126	.0128
County Tax	235,836.39	235,747.70	243,661.97	260,219.46	252,469.52

THE FINANCIAL STATEMENTS

The financial statements presented herein include all the activities of the Town of Bremen, Maine (the Town) using the integrated approach as prescribed by GASB Statement No. 34.

The Government-wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The Fund Financial Statements include statements for each of the categories of activities - governmental and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the difference created by the integrated approach.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position (see Exhibit A) and the Statement of Activities (see Exhibit B) report information about the Town as a whole and its activities. These statements include all assets and liabilities of the Town using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes to it. Net position is the difference between assets and liabilities, which is one way to measure the Town's financial health or financial position. Over time, increases and decreases are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes to the Town's property tax base and the condition of the Town's infrastructure.

In the Statement of Fund Balance we separate the Town's basic government activities as:

General Government	County Tax Assessment
Health and Welfare	Protection
Highways and Bridges	Unclassified
Education	Recreation
Intergovernmental on Behalf Payments	Contingency

Property taxes, excise taxes, fees, interest income, and State and Federal grants finance the activities. Detail relating to the activities is in Schedule A-2 and A-4.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the Town as a whole. Management established many funds to help it control and manage money for particular purposes to show that it is meeting legal responsibilities for using certain taxes, grants, or other money.

Governmental Funds

All of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end. The government statement provides a detailed short-term view of the Town's general Government-wide Financial Statements as explained in the reconciliation statements.

THE TOWN AS A WHOLE

(Government-Wide Financial Analysis)

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of Bremen, assets exceeded liabilities by \$4,423,278.86 at the close of the fiscal year 2017 compared to \$4,420,251.65 at the close of the fiscal year 2016. This shows an increase in net position of \$3,027.21 for the year 2017.

Exhibit A of the audit has a breakdown of the numbers listed below:

	2017	2016
Current and Other Assets	2,866,642.45	2,850,370.22
Capital Assets	2,039,418.76	2,056,054.71
Total Assets	4,906,061.21	4,906,424.93
Current Liabilities	257,745.20	280,004.23
Long-Term Liabilities	153,411.99	202,313.99
Total Liabilities	411,157.19	482,318.22
Deferred Inflows of Resources	71,625.16	3,855.06
Net Invested in Capital Assets	1,837,104.77	1,806,054.71
Restricted for:		
Capital Projects	587,224.85	594,737.01
Other Purposes	647,730.76	705,617.62
Unrestricted	1,320,172.73	1,282,840.37
Nonspendable Trust Principal	30,692.30	30,692.30
Trust Fund Purposes	353.45	309.64
Total Net Position	4,423,278.86	4,420,251.65

Governmental Activities

The cost of all Governmental Activities for 2017 was \$2,582,700.25. Charges for services were \$37,483.79. Operating grants and contributions of \$59,994.50 reduced the cost to the Town. The Town's programs listed below show the net cost (total cost less revenues generated by the activities). The cost shows the financial burden that was placed on the Town's taxpayers by each of the functions with a comparison to 2015 and 2016.

	2017	2016	2015
<u>Primary Government</u>			
Taxes:			
Property Taxes	2,218,981.21	2,180,343.44	2,104,274.03
Homestead Reimbursement	33,765.83	25,237.17	15,546.00
Excise Taxes	148,668.55	142,671.92	128,371.84
Boat Taxes	7,604.60	6,447.74	6,497.28
Pilot Payments	1,252.00	1,000.00	1,000.00
Intergovernmental	19,579.17	17,140.00	16,778.00
Interest Earnings	58,397.81	27,356.41	15,996.40
Total Primary Government	<u>2,488,249.17</u>	<u>2,400,196.68</u>	<u>2,288,463.55</u>

Conclusion

The selectmen, along with the auditors, feel the Town of Bremen is in a sound financial state. In the future the Selectmen will continue to run the Town as efficiently as possible without causing a burden to the taxpayers and continue to maintain and upgrade infrastructure.

Exhibit A

**TOWN OF BREMEN
STATEMENTS OF NET POSITION
DECEMBER 31, 2017 and 2016**

	GOVERNMENTAL ACTIVITIES	
	2017	2016
ASSETS		
CURRENT ASSETS:		
Cash (Note B)	2,531,750.22	2,482,220.77
Accounts Receivable (Note C)	8,984.78	8,368.17
Taxes Receivable	105,092.98	112,067.60
Tax Liens	22,831.42	26,197.88
Due From Other Funds	197,983.05	221,515.80
Total Current Assets	<u>2,866,642.45</u>	<u>2,850,370.22</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE D):		
Land and Improvements	529,361.00	518,897.00
Buildings	641,305.16	634,751.16
Equipment	797,154.03	704,320.03
Infrastructure	<u>1,699,592.60</u>	<u>1,699,592.60</u>
Total Property, Plant, and Equipment	<u>3,667,412.79</u>	<u>3,557,560.79</u>
Less: Accumulated Depreciation	<u>1,627,994.03</u>	<u>1,501,506.08</u>
Net Property, Plant, and Equipment	<u>2,039,418.76</u>	<u>2,056,054.71</u>
Total Assets	<u><u>4,906,061.21</u></u>	<u><u>4,906,424.93</u></u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		
CURRENT LIABILITIES:		
Loans Payable (Note L)	48,902.00	47,686.01
Accounts Payable - Trade	10,860.15	10,751.33
Payroll Taxes		51.09
Due To Other Funds	<u>197,983.05</u>	<u>221,515.80</u>
Total Current Liabilities	<u>257,745.20</u>	<u>280,004.23</u>
LONG-TERM LIABILITIES:		
Loans Payable - Net of Current Portion (Note L)	<u>153,411.99</u>	<u>202,313.99</u>
Total Liabilities	<u>411,157.19</u>	<u>482,318.22</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred Revenue (Note K)	<u>71,625.16</u>	<u>3,855.06</u>
NET POSITION:		
Net Invested in Capital Assets	1,837,104.77	1,806,054.71
Restricted for:		
Nonspendable Trust Principal	30,692.30	30,692.30
Trust Fund Purposes	353.45	309.64
Capital Projects	587,224.85	594,737.01
Other Purposes (Note F)	651,880.76	705,617.62
Unrestricted	<u>1,316,022.73</u>	<u>1,282,840.37</u>
Total Net Position	<u>4,423,278.86</u>	<u>4,420,251.65</u>
Total Liabilities, Deferred Inflows, and Net Position	<u><u>4,906,061.21</u></u>	<u><u>4,906,424.93</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

Exhibit B

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position	
		Charges For Services	Operating Grants And Contributions	2017	2016
				Total	Total
Primary Government:					
Governmental Activities:					
General Government	304,389.97	15,497.09	12,654.56	(276,238.32)	(125,902.55)
Health and Welfare	59,242.85	1,278.78	2,500.00	(55,464.07)	(60,843.95)
Highways and Bridges	376,701.90	19,445.25	20,916.00	(336,340.65)	(262,304.66)
Education	1,421,421.54		21,923.94	(1,399,497.60)	(1,255,049.31)
County Tax Assessment	252,469.52			(252,469.52)	(260,219.46)
Protection	126,195.12	1,262.67	2,000.00	(122,932.45)	(117,094.26)
Unclassified	35,904.35			(35,904.35)	(8,778.41)
Interest Expense	6,375.00			(6,375.00)	(1,342.09)
Total Primary Government	2,582,700.25	37,483.79	59,994.50	(2,485,221.96)	(2,091,534.69)
General Revenues:					
Taxes:					
Property Taxes				2,218,981.21	2,180,343.44
Homestead Reimbursement				33,765.83	25,237.17
Excise Taxes				148,668.55	142,671.92
Boat Taxes				7,604.60	6,447.74
Pilot Payments				1,252.00	1,000.00
Intergovernmental				19,579.17	17,140.00
Interest and Investment Earnings				58,397.81	27,356.41
Total General Revenues				2,488,249.17	2,400,196.68
Change in Net Position				3,027.21	308,661.99
Net Position, January 1				4,420,251.65	4,111,589.66
Net Position, December 31				4,423,278.86	4,420,251.65

The accompanying notes are an integral part
of the financial statements

TOWN OF BREMEN Exhibit C
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Nonspendable Trust Principal	30,692.30	30,692.30
Trust Fund Purposes	353.45	309.64
Capital Projects (Schedule A-11)	587,224.85	594,737.01
Other Purposes (Schedule A-4)	651,880.76	705,617.62
Unrestricted (Schedule A-3)	1,222,842.60	1,180,067.64
Total Governmental Fund Balances (Exhibit E)	2,492,993.96	2,511,424.21
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,039,418.76	2,056,054.71
Notes payable are not due and payable in the current period and therefore are not reported in the funds.	(202,313.99)	(250,000.00)
Property taxes not collected within 60 days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year assessed.	93,180.13	102,772.73
Net Position of Governmental Activities (Exhibit A)	<u>4,423,278.86</u>	<u>4,420,251.65</u>

TOWN OF BREMEN Exhibit D
RECONCILIATION OF THE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Net Change in Fund Balances -		
Total Governmental Funds (Exhibit F)	(18,430.25)	383,745.54
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays).	(16,635.95)	129,444.18
Loan proceeds are shown as revenues in the governmental funds, but in the government-wide financial statements they are recorded as a liability.		(250,000.00)
Principal payment on debt.	47,686.01	61,297.50
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year they are assessed.	(9,592.60)	(15,825.23)
Change in Net Position of Governmental Activities (Exh B)	<u>3,027.21</u>	<u>308,661.99</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
BALANCE SHEETS - GOVERNMENTAL FUNDS — DECEMBER 31, 2017 and 2016
Governmental Fund Types

Exhibit E

	General	Capital Projects	Trust Funds	2017 Total	2016 Total
ASSETS:					
Cash (Note B)	1,869,496.57	631,207.90	31,045.75	2,531,750.22	2,482,220.77
Accounts Receivable (Note C)	8,984.78			8,984.78	8,368.17
Taxes Receivable	105,092.98			105,092.98	112,067.60
Tax Liens	22,831.42			22,831.42	26,197.88
Due From Other Funds	120,983.05	77,000.00		197,983.05	221,515.80
Total Assets	2,127,388.80	708,207.90	31,045.75	2,866,642.45	2,850,370.22
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:					
Liabilities:					
Accounts Payable	10,860.15	-	-	10,860.15	10,751.33
Due To Other Funds	77,000.00	120,983.05		197,983.05	221,515.80
Payroll Taxes					51.09
Total Liabilities	87,860.15	120,983.05	-	208,843.20	232,318.22
Deferred Inflows of Resources:					
Deferred Tax Revenue (Note H)	93,180.13	-	-	93,180.13	102,772.73
Deferred Revenue (Note K)	71,625.16			71,625.16	3,855.06
Total Deferred Inflows of Resources	164,805.29	-	-	164,805.29	106,627.79
Fund Balances:					
Nonspendable Trust Principal	-	-	30,692.30	30,692.30	30,692.30
Trust Fund Purposes			353.45	353.45	309.64
Assigned for Other Purposes (Note F)	651,880.76	587,224.85		1,239,105.61	1,300,354.63
Unassigned	1,222,842.60			1,222,842.60	1,180,067.64
Total Fund Balances (Exh F)	1,874,723.36	587,224.85	31,045.75	2,492,993.96	2,511,424.21
Total Liabilities, Deferred Inflows, and Fund Balances	2,127,388.80	708,207.90	31,045.75	2,866,642.45	2,850,370.22

The accompanying notes are an integral part of the financial statements

Exhibit F

TOWN OF BREMEN
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS – FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

	Governmental Fund Types			Trust Activities	2017		2016	
	General	Capital Projects			Totals	Totals	Totals	Totals
REVENUES:								
Property Taxes	2,228,573.81	-		-	2,228,573.81		2,196,168.67	
Excise Taxes	148,668.55				148,668.55		142,671.92	
Education	21,923.94				21,923.94		21,701.04	
General Government	28,151.65				28,151.65		33,487.50	
Health and Welfare	3,778.78				3,778.78		964.25	
Highways and Bridges	40,361.25				40,361.25		37,799.07	
Protection	3,262.67				3,262.67		4,284.48	
Interest	24,883.11	8,184.30		43.81	33,111.22		27,356.41	
Boat Taxes	7,604.60				7,604.60		6,447.74	
Homestead Reimbursement	33,765.83				33,765.83		25,237.17	
Pilot Payments	1,252.00				1,252.00		1,000.00	
State Revenue Sharing	19,579.17				19,579.17		17,140.00	
Unclassified		25,291.59			25,291.59		63,848.95	
Total Revenues	2,561,805.36	33,475.89		43.81	2,595,325.06		2,578,107.20	
EXPENDITURES:								
Education	1,421,421.54	-		-	1,421,421.54		1,276,750.35	
General Government	288,865.41				288,865.41		266,224.34	
Health and Welfare	59,242.85				59,242.85		61,808.20	
Highways and Bridges	313,240.38				313,240.38		294,827.07	

Protection	189,872.65			189,872.65	91,992.69
Special Assessment	252,469.52			252,469.52	260,219.46
Unclassified	34,576.95			34,576.95	129,659.96
Notes Payable	54,061.01			54,061.01	62,639.59
Miscellaneous		5.00		5.00	
Total Expenditures	2,613,750.31	5.00		2,613,755.31	2,444,121.66
Excess of Revenues Over					
(Under) Expenditures	(51,944.95)	33,470.89	43.81	(18,430.25)	133,985.54
OTHER FINANCING SOURCES (USES):					
Operating Transfers - In	120,983.05	80,000.00	-	200,983.05	391,636.21
Operating Transfers - Out	(80,000.00)	(120,983.05)		(200,983.05)	(391,876.21)
Loan Proceeds					250,000.00
Total Other Financing					
Sources (Uses)	40,983.05	(40,983.05)	-	-	249,760.00
Excess of Revenues and Other					
Sources Over (Under)					
Expenditures and Other Uses	(10,961.90)	(7,512.16)	43.81	(18,430.25)	383,745.54
Fund Balance, January 1	1,885,685.26	594,737.01	31,001.94	2,511,424.21	2,127,678.67
Fund Balance, December 31	1,874,723.36	587,224.85	31,045.75	2,492,993.96	2,511,424.21

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
STATEMENTS OF FIDUCIARY NET POSITION
NONSPENDABLE TRUST FUNDS - CEMETERY TRUST
FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

Exhibit G

	2017 TOTALS	2016 TOTALS
ASSETS:		
Cash (Note B)	31,045.75	30,761.94
Due From General Fund		240.00
Total Assets	<u>31,045.75</u>	<u>31,001.94</u>
LIABILITIES	-	-
NET POSITION:		
Restricted for Principal	30,692.30	30,692.30
Unassigned	353.45	309.64
Total Net Position	<u>31,045.75</u>	<u>31,001.94</u>
Total Liabilities and Net Position	<u>31,045.75</u>	<u>31,001.94</u>

STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
NONSPENDABLE TRUST FUNDS - CEMETERY TRUST
FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

Exhibit H

	2017 TOTALS	2016 TOTALS
REVENUES:		
Interest	43.81	43.64
Sale of Cemetery Lots		240.00
	<u>43.81</u>	<u>283.64</u>
EXPENDITURES:		
Change in Net Position	43.81	283.64
Net Position, January 1	31,001.94	30,718.30
Net Position, December 31	<u>31,045.75</u>	<u>31,001.94</u>

TOWN OF BREMEN
STATEMENTS OF CASH FLOWS - FIDUCIARY FUND TYPE -
NONEXPENDABLE TRUST FUNDS - CEMETERY TRUST
FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

Exhibit I

	2016 Total	2015 Total
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest Income	43.81	43.64
Due From General Fund	240.00	240.00
Net Cash Provided by Operating Activities	<u>283.81</u>	<u>283.64</u>
Cash Balance, January 1	30,761.94	30,478.30
Cash Balance, December 31	<u>31,045.75</u>	<u>30,761.94</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BREMEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Bremen conform to generally accepted accounting principles as applicable to governmental units.

1. Financial Reporting Entity

The Town of Bremen was incorporated in 1828. The Town operates under a town meeting form of government.

In evaluating the Town of Bremen as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity are the exercise of financial accountability by the Town of Bremen's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

2. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

In the government-wide Statements of Net Position, the governmental column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net invested in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

3. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

a. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

1. General Fund:

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category) for the determination of major funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

3. Capital Projects:

Capital Projects funds are used to account for financial resources to be used for various projects.

4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

a. Accrual:

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

b. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual

basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

b. Capital Assets:

Capital assets purchased or acquired with an original cost of \$1,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50 Years
Machinery and Equipment	5-10 Years
Improvements	10-20 Years
Other Infrastructure	10-50 Years

c. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

d. Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

e. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

f. Deferred Inflows of Resources:

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources

(revenue) until that time.

g. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government.

Assigned fund balances are resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balances are all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

NOTE B - CASH:

Cash

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year end. These Categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town's name.

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

At December 31, 2017 cash consisted of:

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	2,527,767.26	2,589,492.90	2,589,492.90	—	—

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

State of Maine - Homestead	8,818.00
State of Maine - General Assistance	166.78
	<u>8,984.78</u>

Allowance for Uncollectible Accounts

An Allowance for doubtful accounts is not considered necessary at December 31, 2017.

NOTE D - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2017:

	Balance		Deletions	Balance	
	Jan. 1, 2017	Additions		Dec. 31, 2017	
Land and Improvements	518,897.00	10,464.00			
529,361.00					
Buildings	634,751.16	6,554.00		641,305.16	
Equipment	704,320.03	92,834.00		797,154.03	
Infrastructure	1,699,592.60			1,699,592.60	
	<u>3,557,560.79</u>	<u>109,852.00</u>		<u>3,667,412.79</u>	
Accumulated Depreciation	(1,501,506.08)	(126,487.95)		(1,627,994.03)	
Net Property, Plant, Equipment	<u>2,056,054.71</u>	<u>(16,635.95)</u>		<u>2,039,418.76</u>	

Depreciation expense for the period totaled \$126,487.95. Of that amount, \$21,589.56 was for General Government, \$80,479.52 was for Highways and Bridges, \$23,091.47 was for Protection, and \$1,327.40 was for Unclassified.

NOTE E - GENERAL FUND BUDGET:

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, generally held in March of each year, the townspeople vote on various articles on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

NOTE F - ASSIGNED FOR OTHER PURPOSES:

Historically, the townspeople vote to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

General Government	4,900.00
Education	479,856.13
Health and Welfare	18,906.86
Highways and Bridges	148,217.77
	<u>651,880.76</u>

NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

During the current year expenditures exceeded appropriations in the following general fund categories:

Function	Appropriation and Revenue	Expenditures & Other Charges	Variance
State Revenue Sharing	19,579.17	22,691.55	3,112.38

Anticipated revenues were greater than amount received.

NOTE H - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied July 20, 2017 on the assessed value listed as of April 1, 2017 for all taxable real and personal property located in the Town. Taxes were due on October 17, 2017. Interest accrued at 7.00% per annum or part thereof commencing October 18, 2017.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after year end as stated above.

NOTE I - RISK MANAGEMENT:

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE J - OVERLAPPING DEBT:

The Town of Bremen is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of county expenses. Long-term debt outstanding in Lincoln County, for which the Town of Bremen would be proportionally responsible in the event the County defaulted, is approximately \$5,560,000.00 at December 31, 2017. The Town of Bremen's share would be 2.65% of the debt, or \$147,340.00.

The Town of Bremen is part of Great Salt Bay Community School District. Long-Term Debt outstanding for the District, for which the Town of Bremen would be proportionally responsible in the event the District defaulted, is approximately \$316,467.00 at June 30, 2017. The Town of Bremen's share would be 17.48% of the debt, or \$55,318.00.

NOTE K - DEFERRED REVENUE:

Deferred revenue at December 31, 2017 consists of the following:

Prepaid Property Taxes	71,625.16
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NOTE L - LONG-TERM DEBT:

The following is a summary of note transactions of the Town for the year ended December 31, 2017:

	BALANCE 1/1/17	ADDITIONS	REDUCTIONS	BALANCE 12/31/17
The First	250,000.00		47,686.01	202,313.99
The First				

The note payable is for five years with four annual principal and interest payments of \$54,061.01 and a final payment estimated at \$54,060.98. The interest rate is 2.550%. The first payment was due April 17, 2017 and annually thereafter.

The annual requirements to amortize notes payable as of December 31, 2017, follows:

Year Ending Dec. 31	Principal	Interest	Total
2018	48,902.00	5,159.01	54,061.01
2019	50,149.00	3,912.01	54,061.01
2020	51,427.80	2,633.21	54,061.01
2021	51,835.19	1,321.80	53,156.99
	<u>202,313.99</u>	<u>13,026.03</u>	<u>215,340.02</u>

Interest paid during 2017 was \$6,375.00.

NOTE M - SUBSEQUENT EVENTS:

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Schedule A-1

TOWN OF BREMEN
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	2,216,505.60	2,228,573.81
Excise Taxes		148,668.55
Education		21,923.94
General Government		28,151.65
Health and Welfare		3,778.78
Highways and Bridges		40,361.25
Protection		3,262.67
Interest		24,883.11
Boat Taxes		7,604.60
Homestead Reimbursement	33,765.76	33,765.83
Pilot Payments		1,252.00
State Revenue Sharing	22,691.55	19,579.17
Total Revenues	<u>2,272,962.91</u>	<u>2,561,805.36</u>
EXPENDITURES:		
Education	1,320,716.58	1,421,421.54
General Government	284,981.00	288,865.41
Health and Welfare	59,366.00	59,242.85
Highways and Bridges	333,121.00	313,240.38
Protection	102,850.00	189,872.65
Special Assessments	255,469.52	252,469.52
Unclassified	34,210.00	34,576.95
Notes Payable		54,061.01
Total Expenditures	<u>2,390,714.10</u>	<u>2,613,750.31</u>
Excess of Expenditures Over Revenues	<u>(117,751.19)</u>	<u>(51,944.95)</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	-	120,983.05
Operating Transfers - Out	<u>(80,000.00)</u>	<u>(80,000.00)</u>
Total Other Financing Sources (Uses)	<u>(80,000.00)</u>	<u>40,983.05</u>
Excess of Expenditures and Other Uses Over		
Revenues and Other Sources	(197,751.19)	(10,961.90)
Fund Balance, January 1	<u>1,885,685.26</u>	<u>1,885,685.26</u>
Fund Balance, December 31	<u><u>1,687,934.07</u></u>	<u><u>1,874,723.36</u></u>

Schedule A-2

TOWN OF BREMEN
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Cash Balance, January 1, 2017		1,965,446.02
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	2,110,959.62	
Prior Years	115,434.06	
Prepaid Taxes	<u>71,625.16</u>	
	2,298,018.84	
Excise Taxes	148,668.55	
Boat Taxes	7,604.60	
Departmental (Schedule A-4)	123,446.62	
State Revenue Sharing	18,652.72	
Accounts Receivable	1,712.00	
Fees - Secretary of State	67,019.23	
Homestead Reimbursement	31,604.00	
Transfer in from Reserves	56,275.80	
Transfer in from Fire Rescue	<u>25,291.59</u>	
Total Cash Receipts		<u>2,778,293.95</u>
Total Cash Available		<u>4,743,739.97</u>
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule A-4)	2,552,681.15	
Fees - Secretary of State	71,760.87	
Transfer To Reserves	190,291.59	
Accounts Payable	5,157.69	
Transfer to Cemetery Trust	240.00	
Payroll Taxes	51.09	
Loan Payment	<u>54,061.01</u>	
Total Cash Disbursements		<u>2,874,243.40</u>
Cash Balance, December 31, 2017		<u><u>1,869,496.57</u></u>

Schedule A-3

TOWN OF BREMEN
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2017

Unappropriated Surplus, January 1, 2017		1,180,067.64
INCREASE:		
Operating Account Balances Lapsed (Schedule A-4)	303,088.12	
Decrease in Deferred Taxes	<u>9,592.60</u>	
		<u>312,680.72</u>
		<u>1,492,748.36</u>
DECREASE:		
Appropriations Per Regular Town Meeting	231,061.00	
Article #15 Regular Town Meeting	3,844.76	
Special Town Meeting - February 23, 2017	<u>35,000.00</u>	
		<u>269,905.76</u>
Unappropriated Surplus, December 31, 2017		<u><u>1,222,842.60</u></u>

TOWN OF BREMEN
STATEMENT OF DEPARTMENTAL OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 2017

	Balance Forward 1/1/17	Appro- priations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 12/31/17
EDUCATION:									
General School Fund	114,186.68	424,016.88	21,923.94	-	560,127.50	527,148.19	-	-	32,979.31
Adult Education		2,946.00			2,946.00	2,946.00			
GSB Comm School District	444,450.49	893,753.70			1,338,204.19	891,327.35		0.02	446,876.82
	558,637.17	1,320,716.58	21,923.94	-	1,901,277.69	1,421,421.54	-	0.02	479,856.13
GENERAL GOVERNMENT:									
Town Officers Salaries	-	157,200.00	-	-	157,200.00	150,433.82	-	6,766.18	-
Miscellaneous		36,950.00	15,195.48		52,145.48	27,277.57	941.50	23,926.41	
Consultant		3,000.00			3,000.00	1,000.00	2,000.00		
Planning Board		8,700.00		3,022.93	11,722.93	9,789.01	1,933.92		
Town Report		4,200.00			4,200.00	4,010.95		189.05	
Bremen Town House		500.00			500.00	41.65		458.35	
Bremen Town House Capital Improvements		26,000.00			26,000.00	21,100.00			4,900.00
Bremen Town Center - Repair				23,750.00	23,750.00	23,750.00			
Interest Income			24,883.11		24,883.11	25.03		24,858.08	
Legal Fees		11,000.00			11,000.00	11,000.00			
Revaluation Capital Reserve		1,000.00			1,000.00		1,000.00		
Capital Improvements - Capital Reserve		5,000.00			5,000.00		5,000.00		
Computer License		8,931.00			8,931.00	8,840.58		90.42	
In Lieu of Taxes			1,252.00		1,252.00			1,252.00	
Building Maintenance		28,500.00	301.61		28,801.61	27,942.14	805.49	53.98	
State - Snowmobile			66.20		66.20			66.20	
State - Tree Growth			11,280.36		11,280.36			11,280.36	
State - Veierans Exemption			1,308.00		1,308.00			1,308.00	
State - Revenue Sharing Shortfall				19,579.17	19,579.17		22,691.55	(3,112.38)	
State - Homestead Reimbursement				33,765.83	33,765.83		33,765.76	0.07	
	-	290,981.00	54,286.76	80,117.93	425,385.69	285,210.75	68,138.22	67,136.72	4,900.00

	Balance Forward 1/1/17	Appro- priations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 12/31/17
HEALTH AND WELFARE:									
Central Lincoln County Ambulance	-	3,200.00	-	-	3,200.00	3,200.00	-	-	-
Town Dump Transfer Facility		42,052.00			42,052.00	42,052.00			
General Assistance		500.00		166.78	666.78	238.25		428.53	
Patriot Fund for Needy	12,615.59		2,500.00		15,115.59	750.00			14,365.59
Dog Control	2,791.62	3,000.00	1,112.00		6,903.62	2,362.35			4,541.27
Midcoast Community Action		1,025.00			1,025.00	1,025.00			
Senior Spectrum		853.00			853.00	853.00			
Coastal Humane Society		806.00			806.00	806.00			
Mobius		300.00			300.00	300.00			
Pemaquid Watershed Association		500.00			500.00	500.00			
New Hope for Women		830.00			830.00	830.00			
Healthy Kids		1,500.00			1,500.00	1,500.00			
Eldercare Network		3,000.00			3,000.00	3,000.00			
Lifeflight Foundation		1,000.00			1,000.00	1,000.00			
Waldoboro Food Pantry		800.00			800.00	800.00			
	15,407.21	59,366.00	3,612.00	166.78	78,551.99	59,216.60	-	428.53	18,906.86
HIGHWAYS AND BRIDGES:									
Heath Bridge Loan		54,061.00		0.01	54,061.01	-	54,061.01		-
Sand and Salt	21,011.12	20,000.00			41,011.12	24,690.83	4,077.97		12,242.32
Maintenance and Repair	58,625.47	110,000.00	24,219.40		192,844.87	113,553.11	24.24		79,267.52
Snow and Ice Removal	15,249.13	149,060.00			164,309.13	149,060.25			15,248.88
Harbor Operations	20,523.54		5,220.48		25,744.02	8,973.09			16,770.93
Shellfish	15,896.90		10,921.37		26,818.27	2,397.23			24,421.04
Heath Road Bridge	267.08			10,463.66	10,730.74	10,463.66			267.08
Roads and Bridges Reserve		50,000.00			50,000.00		50,000.00		
	131,573.24	383,121.00	40,361.25	10,463.67	565,519.16	309,138.17	108,163.22	-	148,217.77
PROTECTION:									
Fire Dept - Fire Truck Capital Reserve	-	15,000.00	-	-	15,000.00	-	15,000.00	-	-
Fire Department		67,050.00	1,884.67	88,616.21	157,550.88	156,455.07	1,095.81		
Fire Dept - Equipment Capital Reserve		6,000.00			6,000.00		6,000.00		

	Balance Forward 1/1/17	Appro- priations	Cash Receipts	Other Credits	Total	Cash Disbursed	Other Charges	Unexpended (Overdraft)	Balance Forward 12/31/17
First Responders		8,250.00	250.00		8,500.00	6,746.79		1,753.21	
Workers' Compensation		4,500.00	223.00		4,723.00	4,026.00		697.00	
Hepatitis B		800.00			800.00	100.00		700.00	
Insurance - Property and Casualty		17,850.00	905.00		18,755.00	17,542.50		1,212.50	
Street Lights		4,400.00			4,400.00	3,564.76	341.72	493.52	
	-	123,850.00	3,262.67	88,616.21	215,728.88	188,435.12	22,437.53	4,856.23	-
SPECIAL ASSESSMENTS:									
County Tax	-	255,469.52	-	-	255,469.52	255,469.52	-	-	-
Overlay	-	68,309.81			68,309.81			68,309.81	-
	-	323,779.33	-	-	323,779.33	255,469.52	-	68,309.81	-
UNCLASSIFIED:									
Assessing	-	10,560.00	-	-	10,560.00	10,560.00	-	-	-
Bremen Library		6,000.00			6,000.00	6,000.00			
Supplementals				2,475.61	2,475.61			2,475.61	
Excise Taxes				148,668.55	148,668.55			148,668.55	
Mapping		1,000.00			1,000.00			1,000.00	
Auditor		8,200.00			8,200.00	8,000.00		200.00	
Website		250.00		50.00	300.00	300.00			
Contingency		1,000.00		925.00	1,925.00	1,128.73		796.27	
Boat Taxes				7,604.60	7,604.60		787.50	7,604.60	
Cemetery Maintenance		6,000.00			6,000.00	4,450.72		761.78	
Veterans Flags for Graves		300.00			300.00	300.00			
Conservation		900.00			900.00	50.00		850.00	
Conservation - Capital Reserve		3,000.00			3,000.00	3,000.00			
	-	37,210.00	-	159,723.76	196,933.76	33,789.45	787.50	162,356.81	-
	705,617.62	2,539,023.91	123,446.62	339,088.35	3,707,176.50	2,552,681.15	199,526.47	303,088.12	651,880.76

TOWN OF BREMEN
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

VALUATION:		
Land	97,617,200.00	
Building	<u>75,547,300.00</u>	
	<u>173,164,500.00</u>	
ASSESSMENT:		
Valuation x Rate (173164500.00 x .0128)	2,216,505.60	
Supplementals	<u>2,475.61</u>	2,218,981.21
COLLECTIONS AND CREDITS:		
Cash Collections	2,110,959.62	
Prepaid	<u>2,928.61</u>	
	<u>2,113,888.23</u>	
2017 Taxes Receivable, December 31, 2017	<u>105,092.98</u>	
COMPUTATION OF ASSESSMENT		
Tax Commitment	2,216,505.60	
Unappropriated Surplus	231,061.00	
State Revenue Sharing	22,691.55	
Homestead Reimbursement	<u>33,765.76</u>	
		2,504,023.91
REQUIREMENTS:		
Municipal Appropriation	894,528.00	
Education	1,285,716.58	
County Tax	<u>255,469.52</u>	
	<u>2,435,714.10</u>	
Overlay	<u>68,309.81</u>	

Schedule A-6

**TOWN OF BREMEN
RECONCILIATION OF TREASURER'S CASH BALANCE
DECEMBER 31, 2017**

Petty Cash	100.00
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Cash on Hand	8,780.96
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GENERAL FUND CHECKING ACCOUNT:

The First, Damariscotta, Maine

Balance Per Bank Statement, Dec. 31, 2017	1,890,782.96
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Deduct: Outstanding Checks	148,202.91
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Add: Deposits In Transit	<u>81,579.27</u>
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	1,824,159.32
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MONEY MARKET ACCOUNTS:

Bath Savings Institution, Damariscotta, Maine

Balance Per Passbook	20,544.02
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Bath Savings Institution, Damariscotta, Maine

Balance Per Passbook	<u>15,912.27</u>
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Cash Balance, December 31, 2017	<u><u>1,869,496.57</u></u>
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Schedule A-7

**TOWN OF BREMEN
TAX LIENS – DECEMBER 31, 2017**

<u>2016</u>		
Barnett, Barbara	191.51	
Collamore, Gilbert, Sr.	1,283.94	
Collamore, Gilbert, Sr.	958.86	
Devris, Ioannis & Mary	450.18	
Eckman, Roland & Margaret	3,608.64	
Flower, Kenneth & Rhonda	1,679.58	
Genthner, Ricky & Debra	1,606.50	
Ginnaty, Patrick S.	1,072.26	
Holt, Andrea	457.96	
Hutchins, Karen H.	592.20	
Jordan, George	66.53	
Kaler, Joyce, Heirs of	750.27	
Lessner, Debra C.	1,121.40	
Nairn, Bruce Barker	75.48	
Poland, Clyde R., Jr.	1,242.36	
Prior, Jeremy R.	558.18	
Prior, Lisa	1,231.02	
Prior, Stephen & Brenda	511.56	
Tenney, Theresa	<u>2,027.34</u>	
		19,485.77
<u>2015</u>		
Genthner, Ricky & Debra	1,609.30	
Prior, Donald E.	<u>1,736.35</u>	
		<u>3,345.65</u>
		<u><u>22,831.42</u></u>

Schedule A-8

TOWN OF BREMEN
TAXES RECEIVABLE – DECEMBER 31, 2017

2017

Adnopo, David & Susan	1,822.82
Agneta, Gail B.	1,300.00
Anderson, Eric & Mann, Heather A.	2,247.53
Baird, Douglas S. & Margaret A.	21.76
Barnett, Barbara	1,952.00
Barron, George T.	1,692.16
Braverman, Daniel L.	1,562.88
Cannon, Anne H.	696.32
Collamore, Gilbert, Sr., Devises of	1,304.32
Collamore, Gilbert, Sr., Devises of	974.08
Coolidge, A. Knight	512.00
Coolidge, A. Knight	102.40
Coolidge, A. Knight	102.40
Coolidge, A. Knight	102.40
Coolidge, A. Knight	102.40
Coolidge, A. Knight	102.40
Coolidge, A. Knight	102.40
Coolidge, A. Knight	104.96
Coolidge, A. Knight	102.40
Coolidge, A. Knight	104.96
Coolidge, A. Knight	115.20
Coolidge, A. Knight & Robert B.	2,310.40
Coolidge, A. Knight & Robert B.	30.72
Coolidge, A. Knight & Robert B.	2,310.40
Coolidge, A. Knight & Robert B.	115.20
Coolidge, Robert B.	6,571.52
Cox, Andrea & Ryan	1,354.24
Crary, Donna S.	451.84
Cross, James & Melissa	1,240.32
Devris, Ioannis & Mary	460.80
Doyle, Robert & Perry, Mindy Sue	3,002.65
Eckman, Roland & Margaret	3,601.92
Eugley, Susan & Robert	2,560.00
Flower, Kenneth & Rhonda	1,706.24
Fraser, Stanley & Constance	1,593.60
Fulweiler, Thomas B., II	2,538.80

Genthner, Ricky & Debra	1,568.00
Gilbert, Dawn S.	2,924.80
Gilbert, Dawn S.	8.96
Ginnaty, Patrick S.	1,031.68
Gray, Eunice & Harris, Toby S.	792.32
Gustafson, Arthur L., III	1,927.68
Hafner, Gordon H.	52.31
Hafner, Gordon H.	0.67
Hafner, Gordon H.	18.22
Hafner, Gordon H.	13.48
Harrington, Joshua & Etheridge, Nicole	525.20
Henderson, Winifred, Heirs of	2,161.92
Holt, Andrea	496.64
Horst, Michael & Kathleen	1,596.16
Hutchins, Karen H.	608.00
Hyson, Robert O. & Megan J.	1,589.76
Jordan, George	733.44
Kaler, Walter E., III	206.08
Kaler, Joyce, Heirs of	1,113.60
Knipe, Gregory, et al	395.08
Lees, Sharon & Jeremy	488.96
Lessner, Debra C.	1,139.20
Libby, Deborah L.	814.08
Meyer, Jessica J.	6,213.12
Michaud, Richard & Erin	1,931.52
Miles, Amanda G.	2,999.04
Miller, Heather L.	1,361.62
Miller, Heather L.	473.60
Moll, Benjamin F.	1,192.96
Nairn, Bruce Barker	2,384.64
Poland, Clyde R., Jr.	1,262.08
Prior, Cleveland E.	424.96
Prior, Jeremy R.	503.04
Prior, Lisa	1,186.56
Prior, Stephen & Brenda	455.68
Pusey, Caleb W.	916.48
Pusey, Caleb W.	96.00
Pyne, Ledyard Blair	2,709.46
Rancourt, Jeffrey	651.52
Redonnett, BE & CS - L/E	576.00

Riley, Richard; Richard; Richard Jr. & Kimberly	25.09
Rogers, Harold & Jeanne	508.16
Rogers, Harold & Jeanne	586.24
Sproul, Erin & Bourgojn, Jonas	336.43
Teele, Thomas H. & Debra S.	1,719.60
Tenney, Mark	448.00
Tenney, Mark	1,930.24
Tenney, Theresa	1,959.68
Vermeulen, Richard & Lynn	9.59
Vermeulen, Richard & Lynn	0.07
Wesson, Laurence N. & Louise G.	3,316.48
Witham, Dale	830.68
Wood, Douglas G. & Angela R.	<u>2,901.76</u>

105,092.98

Schedule A-9

TOWN OF BREMEN

ABATEMENTS and SUPPLEMENTALS — DECEMBER 31, 2017

ABATEMENTS

NONE

SUPPLEMENTALS

2017

Baird, Douglas & Margaret A.	1,989.20
Briggs, Nathan & Maki	462.54
Farm & Forestry, LLC	<u>23.87</u>

2,475.61

Schedule A-10

TOWN OF BREMEN
CEMETERY TRUST FUNDS – DECEMBER 31, 2017

	<u>Principal</u>	<u>Unexp. Income</u>
CEMETERY PERPETUAL CARE FUNDS:		
Keene, Aster	300.00	194.78
Keene, Emily	100.00	58.25
Webber, Isaac B., Sr.	195.00	89.46
Webber, Samuel	300.00	191.78
Webber, Carrie	300.00	218.57
Collamore, Leslie & Studley, Byron	2,199.62	783.24
Nash, CK	500.00	179.28
Albert Kaufman Hillside	1,000.00	356.37
Collamore, L., Studley, B., Sidelinger, E.	3,000.00	(54.86)
Hillside Cemetery	4,340.00	(634.96)
Kennedy Keene Hillside	100.00	35.50
Keene, Ralph	200.00	(6.10)
Clifford Collamore Fund	300.00	106.25
Westen, Frances	1,000.00	354.18
Stetson Lot	200.00	70.88
Hillside Cemetery	14,500.00	(2,239.13)
Theodore Mclain Hillside	300.00	106.25
Theodore Mclain Bremen	300.00	106.25
Cummings, James	167.68	59.30
Mclain, Eugene	300.00	106.09
Broad Cove Cemetery	300.00	106.09
Woodbury, Sans	500.00	177.13
Balcock Field Cemetery	290.00	(11.17)
	<u>30,692.30</u>	<u>353.43</u>

Schedule A-11

TOWN OF BREMEN
CAPITAL RESERVE FUNDS – DECEMBER 31, 2017

FIRE TRUCK:		
Fund Balance, January 1	185,662.95	
Add: Interest	2,613.72	
Appropriation	15,000.00	
Less: Transfer to Town	<u>(86,769.39)</u>	
Fund Balance, December 31		116,507.28

REVALUATION:

Fund Balance, January 1	3,819.77	
Add: Interest	53.77	
Appropriation	<u>1,000.00</u>	
Fund Balance, December 31		4,873.54

CAPITAL IMPROVEMENTS:

Fund Balance, January 1	32,443.41	
Add: Interest	456.74	
Appropriation	5,000.00	
Less: Transfer to Town	(23,750.00)	
Fees	<u>(5.00)</u>	
Fund Balance, December 31		14,145.15

CONSERVATION COMMISSION:

Fund Balance, January 1	24,341.75	
Add: Interest	24.94	
Appropriation	<u>3,000.00</u>	
Fund Balance, December 31		27,366.69

ROADS AND BRIDGES:

Fund Balance, January 1	340,397.60	
Add: Interest	4,792.03	
Appropriation	50,000.00	
Less: Transfer to Town	<u>(10,463.66)</u>	
Fund Balance, December 31		384,725.97

FIRE EQUIPMENT:

Fund Balance, January 1	6,840.92	
Add: Interest	96.30	
Appropriation	<u>6,000.00</u>	
Fund Balance, December 31		12,937.22

TOWN HOUSE:

Fund Balance, January 1	1,230.61	
Add: Interest	<u>17.32</u>	
Fund Balance, December 31		1,247.93

RESCUE/FIRST RESPONDERS

Fund Balance, January 1	-	
Add: Interest	129.48	
Deposit	<u>25,291.59</u>	
Fund Balance, December 31		<u>25,421.07</u>
		<u>587,224.85</u>

Warrant for Annual Town Meeting

TO: KELLY CLANCY, A RESIDENT OF THE TOWN OF BREMEN

GREETINGS:

Election of Town Officials:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Bremen, qualified to vote in Town affairs, to assemble at the Bremen Town Center in said Town on Saturday, on the morning of the 21st of July 2018, any time between 8:00 a.m. and 12:00 p.m. to act on the following Warrant Articles to elect Town Officials. As required by State and Federal voting laws, only voters registered in the Town of Bremen are authorized to vote in Town Elections.

To Wit:

Article 1 To elect a Moderator to preside at the Annual Town Meeting, the election to be by written ballot at the commencement of the Regular Town Meeting.

Article 2 To elect the following Town Officials by secret ballot:

- | | |
|--|-----------------|
| One (1) Member to the Board of Selectmen/Assessor/
Overseer of the Poor | Three-year term |
| One (1) Member to the School Board
Committee | Three-year term |
| Four (4) Members to the Planning Board | Three-year term |
| Two (2) Alternate Members to the
Planning Board | Three-year term |

Town Meeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Bremen, qualified to participate and vote in Town affairs, to assemble at the Bremen Town Center in said Town for the Annual Town Meeting on the afternoon of Saturday, the 21st day of July 2018, commencing at 2:00 p.m. to act on the following Warrant Articles:

As required by State and Federal voting laws, only voters registered in the Town of Bremen are authorized to participate and vote in Annual Town Meetings.

Results of the elections in Article 2 will be announced at said Town Meeting.

To Wit:

Articles 3 through 23: General Administration

Article 3 To see if the Town will vote to authorize the Selectmen to appoint or act as Road Commissioner and/or Project Manager.

Article 4 To see if the Town will vote to authorize the Selectmen to appoint a Budget Committee of seven (7) members, preferably from all parts of the Town.

Article 5 To see if the Town will vote to authorize the Selectmen to appoint all other Town Officials not elected by ballot at the Annual Town Meeting.

Article 6 To see if the Town will vote to instruct the Tax Collector to charge and collect interest at a rate not to exceed the State's maximum allowable rate of interest that can be charged per Title 36, M.R.S.A. Section 505.4. The current maximum rate allowed by the State is (8) percent (subject to change).

Article 7 To see if the Town will vote to authorize the Selectmen to sell any property which the Town owns by virtue of Tax Deed or Liens and to execute and deliver on behalf of the Town, by Quit Claim Deed as may be necessary, the transference of rights, title and interest of said property to the Town.

Article 8 To see if the Town will vote to authorize the Board of Selectmen to spend an amount not to exceed 3/12ths of the budgeted amount in each Operating Account of the 2018-2019 fiscal budget during the period from July 1, 2018 through June 30, 2019.

Article 9 To see if the Town will vote to authorize the Board of Selectmen to accept and expend, as they deem advisable, donations or voluntary contributions for the purpose of carrying out any previously approved or authorized Town project or activity without calling a Special Town Meeting.

Article 10 To see what sum of money, if any, the Town will vote to raise and appropriate for the Town Officers' Salaries and Benefits.

Board of Selectmen recommends **\$172,000**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Selectmen	\$10,500	\$10,500	\$10,500
Administration	96,200	89,443	108,000
FICA-Town Officials/F. Dept	12,000	12,401	13,000
Code Enforcement	7,500	7,500	7,500
Fire Chief	5,000	5,000	5,000
Health Officer	0	0	0
Ballot Clerks	1,000	605	1,000
Moderator	200	200	200
Benefits: Health	22,000	22,801	24,000
Retirement	2,800	1,985	2,800
Totals	\$157,200	\$150,434	\$172,000

Article 11 To see what sum, if any, the Town will vote to raise and appropriate for the Operating Accounts.

Board of Selectmen recommends **\$120,900**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Workers' Comp Ins	\$4,500	\$4,026	\$5,500
Property/Casualty Ins	17,850	16,439	20,000
Telephone (TC, FD & T. House)	6,000	4,840	5,000
Electricity (TC, FD & T. House)	4,200	3,953	4,500
Street Lights	4,400	3,912	4,750
Fuel (TC, FD & T. House)	9,000	5,084	8,000
Office Supplies	2,800	2,025	3,000
Office Equipment	5,000	2,798	5,000
Computer License	8,931	8,841	12,000
Postage	1,300	1,242	1,500

continued next page

Printing	200	0	200
Town Reports	4,200	4,011	4,500
Advertising	850	850	1,250
Mileage	1,000	933	1,000
Dues	2,200	2,126	2,200
Training	1,900	2,753	2,200
Tax Liens	2,500	1,774	2,500
Repair/Maintenance (TC, FD & T. House)	28,500	27,978	30,000
Miscellaneous Contingency	1,000	204	1,000
General Assistance	500	238	500
Cemetery Mowing/Maintenance	6,000	4,451	6,000
Website	250	300	300
Totals	\$113,081	\$98,778	\$120,900

Article 12 To see what sum of money, if any, the Town will vote to raise and appropriate for Professional Services.

Board of Selectmen recommends **\$35,300**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Town Attorney	\$11,000	\$11,000	\$12,000
Town Auditor	8,200	8,000	8,300
Mapping/Survey	1,000	0	1,000
Property Appraisal	10,560	10,560	11,000
Consultant/Grant Writer	3,000	1,288	3,000
Totals	\$33,760	\$30,848	\$35,300

Article 13 To see what sum of money, if any, the Town will vote to raise and appropriate for Roads and Bridges.

Board of Selectmen recommends **\$297,000**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Road Maintenance/Repair	\$110,000	\$110,250	\$110,000
Snow Removal	149,060	149,060	162,000
Salt	20,000	26,733	25,000
Totals	\$279,060	\$286,043	\$297,000

Article 14 To see what sum, if any, the Town will vote to raise and appropriate for the Nobleboro/Jefferson Transfer Station.

Board of Selectmen recommends **\$44,000**.

Budget Committee concurs with the recommendation.

	2017	2017	2018-19
	Appropriations	Actual	Request
	\$42,052	\$42,052	\$44,000

Article 15 To see what sum, if any, the Town will vote to raise and appropriate for the Town’s portion of Lincoln County taxes.

Board of Selectmen recommends **\$262,411.26**.

Budget Committee concurs with the recommendation.

Article 16 To see what sum of money, if any, the Town will vote to authorize the Board of Selectmen to transfer from Undesignated Funds, and expend as they deem advisable for contingencies that occur during the fiscal year without calling a Special Town Meeting.

Board of Selectmen recommends **\$15,000**.

Budget Committee concurs with the recommendation.

Article 17 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Fire Department.

Board of Selectmen recommends **\$70,550**.

Budget Committee concurs with the recommendation.

	2017	2017	2018-19
	Appropriations	Actual	Request
Equipment Maintenance	\$23,000	\$23,000	\$23,000
Building Maintenance	1,000	955	1,000
Fuel (GasBoy)	1,250	998	1,250
New Equipment	6,000	5,180	6,000
Wages	30,000	37,890	34,000
Administrative/Bookkeeping	1,300	1,300	2,300
Training	3,000	2,791	3,000
	\$65,550	\$72,114	\$70,550

Article 18 To see what sum of money, if any, the Town will vote to raise and appropriate for Disability Insurance for the Bremen Firemen and First Responders.

Board of Selectmen recommends **\$1,600**.

Budget Committee concurs with the recommendation.

2017 Appropriations	2017 Actual	2018-19 Request
\$1,500	1,104	\$1,600

Article 19 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Fire/Rescue First Responders.

Board of Selectmen recommends **\$17,700**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Training	\$3,000	\$1,908	\$3,000
Administration	1,250	1,045	2,650
Maintenance	1,000	822	1,000
New Equipment	2,500	2,021	2,500
EMS Membership	500	509	550
EMS Director	0	0	0
Wages	0	0	8,000
	\$8,250	\$6,306	\$17,700

Article 20 To see what sum of money, if any, the Town will vote to raise and appropriate for the Selectmen to spend for Hepatitis B vaccinations for all Firemen and First Responders as required by OSHA.

Board of Selectmen recommends **\$800**.

Budget Committee concurs with the recommendation.

Article 21 To see what sum of money, if any, the Town will vote to raise and appropriate for the operating expenses of the following committees.

Board of Selectmen recommends **\$13,620**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Planning Board	\$8,400	\$9,545	\$11,070
Ordinance Review Committee	0	0	600
Board of Appeals	300	269	300
Conservation Commission	900	76	1,150
Town House Committee	500	42	500
	\$10,100	\$9,932	\$13,620

Article 22 To see if the Town will vote to authorize the Selectmen to transfer monies from the Harbor Savings Account to the General Fund and appropriate for Harbor Committee Operations.

Board of Selectmen recommends **\$7,130**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Harbor Master Salary	\$2,500	\$2,500	\$2,500
Facility Maintenance	1,000	6,306	1,000
Harbor Committee Expenses	630	180	630
For Discretionary Funds	3,000	0	3,000
	<hr/> \$7,130	<hr/> \$8,986	<hr/> \$7,130

Article 23 To see if the Town will vote to authorize the Selectmen to transfer monies from the Shellfish License Account to the General Fund and appropriate for Shellfish Operations.

Board of Selectmen recommends **\$13,650**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Shellfish Warden	\$6,000	\$363	\$6,000
Expenses	7,650	2,034	7,650
	<hr/> \$13,650	<hr/> \$2,397	<hr/> \$13,650

Article 24 To see what sum the Town will be authorized to expend for Regular Instruction.

School Committee recommends **\$434,270.10**.

Budget Committee concurs with the recommendation.

Article 25 To see what sum the Town will be authorized to expend for Special Education.

School Committee recommends **\$150,494.69**.

Budget Committee concurs with the recommendation.

Article 26 To see what sum the Town will be authorized to expend for Career and Technical Education.

School Committee recommends **\$200**.

Budget Committee concurs with the recommendation.

Article 27 To see what sum the Town will be authorized to expend for Other Instruction.

School Committee recommends **\$0**.

Budget Committee concurs with the recommendation.

Article 28 To see what sum the Town will be authorized to expend for Student and Staff Support.

School Committee recommends **\$938.78**.

Budget Committee concurs with the recommendation.

Article 29 To see what sum the Town will be authorized to expend for System Administration.

School Committee recommends **\$115,118.98**.

Budget Committee concurs with the recommendation.

Article 30 To see what sum the Town will be authorized to expend for School Administration.

School Committee recommends **\$0**.

Budget Committee concurs with the recommendation.

Article 31 To see what sum the Town will be authorized to expend for Transportation and Buses.

School Committee recommends **\$27,955.60**.

Budget Committee concurs with the recommendation.

Article 32 To see what sum the Town will be authorized to expend for Facilities Maintenance.

School Committee recommends **\$0**.

Budget Committee concurs with the recommendation.

Article 33 To see what sum the Town will be authorized to expend for Debt Service.

School Committee recommends **\$0**.

Budget Committee concurs with the recommendation.

Article 34 To see what sum the Town will be authorized to expend for All Other Expenditures.

School Committee recommends **\$0**.

Budget Committee concurs with the recommendation.

ARTICLE 35 SUMMARIZES THE PROPOSED SCHOOL BUDGET

Article 35 To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2018 and ending June 30, 2019 from the Town’s contribution to the total cost of funding public education from grade 9 to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee recommends **\$628,978.15**.
Budget Committee concurs with the recommendation.

**ARTICLE 36 RAISES FUNDS FOR THE
PROPOSED SCHOOL BUDGET**

<u>School Budget Funding Explanation</u>	
Article 35 Required Local (EPS) Raise Amount	\$357,415.15
Additional Local Raise Amount	<u>229,106.44</u>
Total Local Funds Raised	586,521.59
Fund Balance Forward Estimate	0.00
State Subsidy Estimate	<u>42,456.56</u>
Total School Budget Request	\$628,978.15

*Local Required, Additional, and Subsidy figures are preliminary figures provided by the Maine DOE on February 1, 2018.

Article 36 To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**School Committee Recommends \$399,871.71**) and to see what sum the Town will raise as the Town’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688.

School Committee recommends **\$357,415.15**.
Budget Committee concurs with the recommendation.

Explanation: The Town’s contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential

continued next page

Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

Article 37 (Written ballot required) To see what sum the Town will raise and appropriate in additional local funds (**Recommend \$229,106.44**) which exceeds the State's Essential Programs and Services allocation model by **\$229,106.44**, as required to fund the budget recommended by the School Committee.

The School Committee recommends **\$229,106.44** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$229,106.44**:

Statutorily required amounts for secondary tuition, as well as special education, facilities maintenance, and transportation costs, exceed the State's EPS funding model.

Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-State funded debt service that will help achieve the Town Budget for educational programs.

ARTICLE 38 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS FOR EDUCATION PURPOSES

Article 38 Shall the Bremen School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for education purposes, provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated.

ARTICLE 39 AUTHORIZES THE ADULT EDUCATION PROGRAM

Article 39 To see if the Town will appropriate **\$113,460** for Adult Education and raise **\$2,946** as the local share, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program. Board of Selectmen and Budget Committee concur with the recommendation.

Article 40 To see if the Town will vote to authorize the Selectmen to raise and appropriate monies for Animal Control Operations.

Board of Selectmen recommends **\$5,306**.

Budget Committee concurs with the recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Coastal Humane Society	\$806	\$806	\$806
Animal Control - Wages	3,000	2,362	4,500
	<hr/> \$3,806	<hr/> \$3,168	<hr/> \$5,306

Article 41 To see what sum the Town will vote to raise and appropriate for the Bremen Conservation Land Use Reserve Fund, as requested. The funds will be used for land conservation efforts, property purchases, and easements.

Budget Committee recommends **\$3,000**.

Article 42 To see what sum of money, if any, the Town will vote to raise and appropriate for the Bremen Library, as requested.

Budget Committee recommends **\$8,000**.

Article 43 To see what sum of money, if any, the Town will vote to raise and appropriate for Central Lincoln County Ambulance, as requested.

Budget Committee recommends **\$7,000**.

Article 44 To see what sum of money, if any, the Town will vote to recommend, raise and appropriate for Memorial Day observation expenses.

Board of Selectmen recommends **\$300**.

Budget Committee concurs with the recommendation.

Article 45 To see what sum of money, if any, the Town will vote to raise and appropriate for charitable contributions.

Budget Committee recommends **\$10,808**.

Board of Selectmen concurs with this recommendation.

	2017 Appropriations	2017 Actual	2018-19 Request
Eldercare Network	\$3,000	\$3,000	\$4,000
Healthy Kids	1,500	1,500	1,500
Lifeflight Foundation	1,000	1,000	1,000
Midcoast Community Action	1,025	1,025	1,025
Mobius	300	300	300
New Hope for Women	830	830	830
Pemaquid Watershed Assoc.	500	500	500
Spectrum Generations	853	853	853
Waldoboro Food Pantry	800	800	800
	<hr/> \$9,808	<hr/> \$9,808	<hr/> \$10,808

Article 46 To see what sum of money, if any, the Town will vote to raise and appropriate to fund an Education Reserve Account.

Board of Selectmen recommends **\$10,000**.

Budget Committee concurs with the recommendation.

Article 47 To see what sum of money, if any, the Town will vote to raise and appropriate for installation of a complete fire alarm system for the Bremen Volunteer Fire Department.

Board of Selectmen recommends **\$11,000**.

Budget Committee concurs with this recommendation.

Article 48 To see if the Town will vote to NOT operate an alewife fishery in Muscongus Harbor or Muscongus Brook for 2018.

Article 49 To see if the Town will vote to permit the Treasurer to accept pre-payments of taxes not yet committed, pursuant to 36 M.R.S.A. §506.

Article 50 To see what sum of money, if any, the Town will authorize the Board of Selectmen to transfer from Unexpended Funds for the following accounts:

Roads and Bridges Reserve Account	\$10,000
Fire Truck Reserve Account	25,000
Fire Equipment Reserve Account	6,000
Capital Improvements Reserve Account	<u>5,000</u>
	\$46,000

Article 51 To see what sum of money, if any, the Town will authorize the Board of Selectmen to transfer from Unexpended Funds to lower taxes in an amount not to exceed \$300,000.

Respectfully submitted by
The Bremen Board of Selectmen
WENDY PIEH, Chairperson
JOHN MARSH
HENRY NEVINS

A True Copy
Attest:
CYNTHIA A. HASTY
Bremen Town Clerk

Municipal Office Notes

This year's Spirit of America Award was given to both Bruce Poland and Ron Poland. Both Bruce and Ron are long-time volunteers for the Town with over 30 years of dedicated service to the Bremen Fire Department.

As voted on at Town Meeting each year, the Town permits the Treasurer to accept prepayments on the annual real estate taxes prior to the October 15 due date.

The zoning map and Town Ordinances can be found on the Town's web site (Bremenmaine.org) and at the Town Office. There you will also find instructions for contacting the Code Enforcement Officer and the Planning Board.

Please remember to register your dog(s). Registrations for the next year are available after October 15. They are due December 31st. After January 31, you will be charged a late fee of \$25.00 (Maine State Law).

Please remember it is illegal under Maine State Law (29A MRSA 2396) to push snow or slush into public roads. The law provides for penalties to violators. It is against the law and also very dangerous. Your cooperation in ending this practice will be appreciated.

If you see a street light in Town that is not working, please call the Town Office with the location and pole number. The Town pays for the street lights whether they are in working order or not. This is also a safety issue.

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WE NEED VOLUNTEERS



Bremen Town House



Bremen Library

Budget Committee

Conservation Commission



Fire Department

Historical Society

Library Association



Muscongus Community Club

Patriotic Club



Rescue/First Responders

Shellfish Committee

Town House Committee



Contact the
Town Office
for Information



Bremen Fire Dept.

WE NEED YOU



Telephone Directory

Animal Control Officer (Lincoln County Sheriff's Dept.)	882-7332
Bremen Post Office	529-5494
Bremen Public Library	529-5572
CLC Ambulance (Non-Emergency).....	563-1414
County Commissioners' Office.....	882-6311
Fire Department (Non-Emergency)	529-5104
Forest Fire Warden	529-5326
Lincoln Academy	563-3596
Medomak Valley High School	832-5389
Miles Memorial Hospital	563-1234
Northern New England Poison Center.....	1-800-222-1222
Selectmen's Office	529-5945
Shellfish Warden	563-3200
Sheriff's Dept. (Non-Emergency).....	563-3200
State Police (Augusta).....	1-800-452-4664
Superintendent of Schools	563-3044
Town Office	529-5945

DIAL 9-1-1 FOR

Sheriff's Dept. (Emergency)
 Fire Dept. (Emergency)
 Ambulance (Emergency)
 First Responders (Emergency)

We can't help you

IF WE CAN'T FIND YOU!

Bremen Volunteer Fire Department and Bremen First Responders are offering all Bremen residents reflective address markers **free** of charge. They are 6 x 18 inch metal plates with 4 inch reflective numbers. We will install them for you. All you need to do is contact the Town Office and ask for a free address marker.

We strongly urge everyone to take advantage of this offer which is possible only because of your generosity in our recent fund-raising drive. Too many homes in our Town have no markers or are inadequately marked, particularly at night.

Please help us to help you by contacting us as soon as possible.

