

2013

The 125th Annual Report of the Town Officers of Boothbay Harbor

Boothbay Harbor, Me.

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THE 125TH ANNUAL REPORT OF THE TOWN OFFICERS



Board of Selectmen, front row, left to right: Chairman William Hamblen and Vice-Chairman Denise Griffin. Back row, left to right: Jay D. Warren and Russell Hoffman.

The 125th Annual Town Report Honors The Town's Historic Footbridge: A Community Effort Past and Present



The Boothbay Harbor Board of Selectmen awarded the Boothbay Harbor 2013 Spirit of America award to the Rowe sisters (Marianne, Sue and Nancy) for their countless and tireless efforts in beautifying the footbridge (top and bottom left) in memory of their late father, Charlie Rowe, who ran the neighboring Romar Bowling Lanes (bottom right) from 1946 to 2011. Many local businesses, merchants, donors, town administration and our public works department all have played an integral part in assisting the sisters in the ongoing footbridge enhancement project.



The picturesque wooden footbridge was built in 1901 by Luther Maddocks. The house was built by a bridge tender in 1902. Elbridge Giles and Mace Carter were responsible for one of the four re-buildings after the Freeze of 1918 (right). The footbridge was dedicated to Mace Carter in 1979.



These various pictures over the years depict the 1,000 ft. footbridge that connects the eastern and western sides of the inner harbor. Both visitors and locals alike enjoy the beautiful scenic ambience of our town.



WE REMEMBER



Richard Earl Brown

September 28, 1930—June 24, 2013

This year we wish to remember Richard “Earl” Brown who passed away June 24, 2013.

Earl, as he was known, attended Boothbay Harbor High School and graduated with the class of 1948. He then enlisted with the Navy and served in Korea. He later transferred to the Air Force where he enjoyed working as a mechanic on the “new” jet engines.

After his military service Earl returned to Boothbay Harbor where he worked in the family restaurant, Brown’s Wharf. He branched out and captained a fishing vessel named Theresa, and also a research named Tioga that provided ocean research information for colleges.

Earl had a passion for the sea. He served as Harbor Master for years. His smiling face was a welcome sight for visiting yachtsmen. He was an ambassador of goodwill in our harbor. He also served as a Selectman in Boothbay Harbor for nine years and only missed one meeting during that time. He was very proud of that accomplishment. Earl spent many mornings as a school bus driver. He was a standing member of the American Legion and was also a Mason.

Earl was a recognizable, friendly face around town, who served his municipality proudly. He is sadly missed and dearly remembered by us all.

Boothbay Harbor Board of Selectmen

Last May the town elected former selectperson Denise Griffin, first time official Russ Hoffman, and returning selectman Bill Hamblen to join existing board members J.D. Warren and Bob Splaine to form a committed and knowledgeable board of selectmen. We thank outgoing selectpersons Valerie Augustine and Art Hathaway for their service.

This Board has continued a policy of strong fiscal responsibility. We have consistently refrained from funding any unbudgeted expenditures and instead referred them to the taxpayers and voters of the town. Nonetheless due to the pressures of increased costs and decreased state revenues the town tax rate in 2013 was 4.3% over the 2012 rate, but still more than 10% **below** what we paid in 2008, with no decrease in services. We thank the efforts and contributions of the town manager, department heads, and all of the town employees who helped to control our budgets. Our financial house remains in good order: our undesignated fund meets the increased requirements we voted at the last town meeting, the town is able to operate without borrowing, our audit report is positive, and we continue to maintain, and even improve, key town infrastructure. Our thanks to everyone involved. We pledge to continue these policies.

We made important progress on revitalizing the town owned Fish Pier. During the past year, without any additional tax burden, we; a) removed the two unsafe and unsightly buildings, b) rebuilt the pier where the buildings had been, c) successfully negotiated and signed a twenty year lease, and, d) began (and have nearly completed) construction of a new multipurpose facility. The end result will be a much more attractive and functional Fish Pier that will help ensure an active commercial waterfront for our future.



The town has continued to work on the first revision of our comprehensive plan since 1996. A broadly based committee has worked to revise and update our plan to ensure that our future growth and development is consistent with the goals and values of Boothbay Harbor.

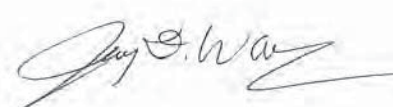
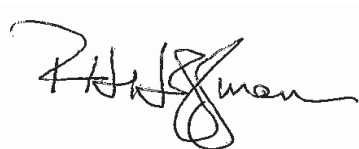
We have improved our operations by revising our meeting procedures to make it easier for the public to comment on specific agenda items. We have worked to improve our relationships with our business community; holding regular meetings with chamber of commerce; working to implement the results of the walkability study; and working with private groups to help improve the footbridge entrance. Finally we have begun contract negotiations with the town's union as the current contract expires this June. It has been a busy and productive year. While we will continue to face challenges in our budget and operations, we feel optimistic about the future of the town.

Finally in December of this year Selectman Bob Splaine resigned, leaving a vacancy on the board that will be filled with the elections this May. We thank Bob for his many years of dedicated service to the town.

It has been our privilege to have served our town.

Respectfully Submitted,



Boothbay Harbor Town Manager



Town Manager Thomas Woodin

The 2013-2014 year was very busy and it was filled with many accomplishments. A long-term lease agreement was signed with a local bait company at the town owned Fish Pier property. At our annual Town meeting community members approved renovations on the property, which are well on the way to completion with occupancy of a new building expected this spring. The replacement of the Public Works cold storage building is still slated for late spring when the Fish Pier renovation is complete.

I am pleased to announce that the town received another sound audit confirming the municipal finances are in excellent condition. While keeping taxes virtually flat again, the town was able to raise its undesignated fund balance from 5% to 8% as approved at town meeting.

The comprehensive plan committee has been working diligently to update the previous plan required by the state. This important task is on the homeward stretch towards completion thanks to a focused and well-led committee.

Unfortunately, the town tax acquired a large number of properties in the last year undoubtedly a result of a struggling economy. I'm pleased to say that the town worked with previous owners to arrange payment agreements where possible so that they were able to keep their homes. In other instances properties were put out to public bid. Those properties sold and have now returned to the tax rolls.

The enhancement efforts between the municipality and the Rowe's Footbridge Enhancement Fund have been a huge success. Phase one has been completed on the west side of the harbor and plans are in the works for improvements on the east side soon.

The Municipality will be adding to our Fourth of July fireworks display and will now coordinate the Windjammer Days fireworks display. Fundraising is still being done privately for both of the shows.

The municipality and Overseers of Bayville reached an agreement on clarifying border descriptions. Bayville has proposed legislation to revise their charter with the full support of the municipality.

Discussions are underway on beautification options on the town owned site that formerly contained public tennis courts. The school has built three new tennis courts that will have the same public access as the two old ones.

After many years of service, Brent Barter stepped down as Shellfish Warden. Thank you for your dedication Brent. Harbor Master Nick Upham has assumed those responsibilities. Robert Splaine resigned after serving seven years on the Board of Selectmen, six of which as Chairman. Thank you for your service and dedication Bob.

Some long-serving members of our Police Department retired or moved on to other jobs. Thank you to Rich Mirable, Mark Graham and Jared Mitkus for your years of service. I wish you all the best. I am pleased to introduce and welcome the newest members of the Police Department, Tom Cryplewicz, Gabrielle Mathieu and Ed Crocker.

I am proud to announce that Boothbay Harbor is the host community for the two day lay over for Bike Maines' 2014 trek. This is a great honor. During the second week of September approximately 350 cyclists from the United States and Canada will make Boothbay Harbor their home for two nights. The Bike Maine Village will be set up on the school fields and many activities are being planned to showcase our beautiful community.

Lastly, I thank the town employees, boards and committees for all their hard work every day for all they do to operate this town seamlessly. Thank you to the citizens of our community for your suggestions, input and your support. I look forward to continuing to serve the people of Boothbay Harbor.

Respectfully Submitted,

A handwritten signature in black ink that reads "Thomas Woodin".

Thomas Woodin
Town Manager

WILLIAM H. BREWER

Certified Public Accountant

858 Washington Street

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Bath, Maine 04530

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Boothbay Harbor
11 Howard Street
Boothbay Harbor, Maine 04538

We have audited the accompanying general purpose financial statements of the Town of Boothbay Harbor, as of and for the years ended June 30, 2013 and 2012, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town of Boothbay Harbor's management. 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Town of Boothbay Harbor as of June 30, 2013 and 2012, and the respective changes in financial position and cash flows, for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on Schedule A-1 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Boothbay Harbor's financial statements as a whole. 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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.

November 7, 2013

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis
June 30, 2013

The following is a discussion and analysis of the Town of Boothbay Harbor's financial activities and performance for the fiscal year ending June 30, 2013.

FINANCIAL AND DISCUSSION HIGHLIGHTS

- The Town's net position increased by \$142,637 (Exhibit B).
- General fund actual expenditures exceeded revenues by \$227,756 (Exhibit F).
- In business-type activities, (i.e. Fish Pier Enterprise Fund) revenues decreased by 8.1% over the previous year from \$50,500 to \$46,389. Operating expenses, which includes depreciation, increased by \$66,261 resulting in an operational loss of \$53,018 for the Fish Pier Enterprise Fund.
- Governmental revenues increased by \$49,412 from the previous year due to an increase in property valuation.
- Mill rate of 10.5 per thousand is the same as last year's rate. Assessed value of \$592,357,000 was listed as of April 1, 2012.

THIS REPORT

There are two basic financial statements: government-wide financial statements and fund financial statements. Government-wide statements present an overview of the overall government, measuring and reporting all of its assets, liabilities, expenses, and net gains and losses. It excludes fiduciary (or trust) fund types, and focuses on governmental and business-type activities. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when they are earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues and posted in the year in which they are levied. Grants are recognized as revenue as soon as the eligibility requirements have been met. Capital assets and long-term debt are recognized as assets and liabilities in the entity-wide financial statements.

Exhibits A and B (i.e., Statement of Net Position and Statement of Activities) are examples of government-wide financial statements. They report information on the change in net position of non-fiduciary activities of the Town as a whole, and demonstrate the degree to which expenses are offset by program revenues. Program revenues are derived directly from the program itself - they are charges to customers for services, and include any specific operating grant and contribution to the town. The equity section of Exhibit A shows the amounts net invested in capital assets, as well as assigned, unassigned and committed for capital projects. Assigned net position is restricted by creditors or imposed by law, whereas, unassigned net position is the residual amounts leftover.

Governmental fund financial statements are reported using the current financial resources measurement focus as well as the modified accrual basis of accounting. The fund financial statements start with Exhibit E. Revenues are recognized as soon as they become available and measurable. Revenues susceptible to accrual are property taxes, interest, and charges for service. They show greater financial detail than the government-wide statements, and tell us how the Town's governmental activities and services were financed during the year as well as what remains for future spending. Capital assets and long-term debt are not reported in the fund financial statements and fund balances are reported as either reserved or unreserved. The remaining statements (i.e., Exhibit G and H) provide financial information about the Town's business-type activities. The Fish Pier account is the Town's only proprietary fund.

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued

THE TOWN AS A WHOLE

Analysis of the Statement of Net Position and Statement of Activities

Our analysis of the Town as a whole begins with Exhibits A and B - the Statement of Net Position and Statement of Activities. Think of the Town as being divided into two kinds of activities: governmental activities and business-type activities. Governmental activities, which include basic services such as police, fire, public works, and general administration, are funded by taxes, intergovernmental funds, and miscellaneous revenues, while business-type activities are supported largely by user charges and fees to help cover the cost of repairs and maintenances and expansion. The Town's only business-type activity is the Fish Pier.

The Town's total net position (or difference between total assets and liabilities of all governmental and business-type activities) for the period ending June 30, 2013 was \$4,959,892. In contrast, the total net position for the period beginning that same period was \$5,014,237. The difference between the two periods is \$54,345. Similarly, the Town's Fish Pier net position for the same period ending June 30, 2013 was \$760,126, while the beginning assets for the same period were \$563,145 an increase of \$196,981. In both cases, the Town's equity position (or net worth) has changed moderately from the previous year. Management will monitor for any variance in accounting to ensure continued compliance and stewardship responsibility.

The Town's total position, which includes anything that the town owns of value, is \$5,720,018 compared to \$5,577,381 in 2012. This includes all cash, taxes receivable and liens, internal balances, and net capital assets for both governmental and business-type activities. Internal balances represent the balances owed between the governmental and business-type activities. The Town's total liabilities, which include all accounts payable, accrued expenses and interest, and long-term liabilities, are \$1,411,095 of which \$78,350 of the long-term liabilities is due within one year (Exhibits A and B).

THE TOWN'S MOST SIGNIFICANT FUND: THE GENERAL FUND

Analysis of Fund Financial Statements

Our analysis of the Town's major funds begins with Exhibit F (or the Statement of Revenues, Expenditures, and Changes in Fund Balances). The fund financial statements provide detailed information on the flow and use of financial resources: they are the Town's most significant funds, with the general fund being the most important fund. It accounts for all resources not otherwise devoted to specific activities, and it finances most of our basic local government functions, such as general administration and police. The Town uses two kinds of funds - *governmental and proprietary* - with different accounting approaches.

Governmental funds: The general fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law are accounted for in this fund. Governmental funds use the modified accrual accounting method, and are reported separately from business-type activities, which rely on fees and charges for support. Revenues are recognized when they become available and measurable. Exhibit F provides a detailed short-term view of the Town's general government operations and the basic services it provides.

The relationship (or differences) between governmental activities and how that information is reported in the Statement of Net Position and the Statement of Activities is discussed in Exhibits A & B.

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued

Proprietary funds: Proprietary fund financial statements include a statement of net assets (or a balance sheet), a statement of revenues, expenses, and changes in net position (or fund equity) and a statement of cash flow. The balance sheet presents investments in net assets and unrestricted net position. The Fish Pier operation is reported as an enterprise fund, because it is supported largely by user fees and charges to help it cover the cost of repairs and maintenance. It runs on a fully self-supporting, independent basis, utilizing private-sector standards of accounting and financial reporting. Reporting for proprietary funds requires a cash flow statement (Exhibit H), which displays receipts and disbursements of cash. Recognition of all expenses is required for proprietary funds (Exhibit G) accounting for capital assets and their depreciation.

For the year ending 2013, governmental revenues increased by \$49,412 from the previous year. Governmental expenditures increased \$223,065 for the same period. Revenues exceeded expenditures by \$22,244. The fund balance of the governmental funds is \$2,097,196, (\$1,806,019 for general fund, \$294,149 for capital projects, and (\$2,972) for the shellfish account). The undesignated fund balance of the general fund of \$1,685,442 is above the fund balance requirement established in May of 2004, which requires that the fund balance levels not be less than 5% of the general fund expenditures of that fiscal year.

The cost of all general fund expenditures for 2013 was \$6,946,901 compared to \$6,908,007 last year. The total amount that our taxpayers financed for these activities through property taxes was \$6,121,708 in comparison to \$6,195,479 in 2012. The tax collection rate of 97.9% was a decrease over last year's rate of 98.45%. The amount of uncollected taxes for the year ending 2013 was \$1,986 compared to the previous year of \$2,041. The Town established the dates and installments that taxes were due and payable. The rate of interest was set at 7% the same as last year's rate.

Business-Type Activities

The Fish Pier revenues for the year ending 2013 were \$46,389 (Exhibit G), with operating expenses and depreciation of \$99,407 for an operational loss of \$53,018. In contrast, revenues for the previous year were \$50,500 with operating expenses and depreciation of \$33,147 for an operational gain of \$17,353. Net assets at the beginning of the year was \$563,145. Net assets at the end of the year was \$760,126.

GENERAL FUND BUDGETARY DISCUSSION

A budget is adopted for the General Fund only and not the Fish Pier, which is the Town's business-type activity. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Once adopted by the legislative body (or the Town Meeting), the level of control begins with the Town Meeting Warrant, in which expenditures may not exceed appropriations. The Town authorized the municipal officers to carry forward any unexpended account balance, provided that the account carried forward is used for the same purpose and to fund any expenditure exceeding budget from undesignated fund balance. If the undesignated fund balance of the general fund exceeds 5% for that fiscal year, the municipal officials may use the excess over 5% to reduce the tax commitment for the ensuing year. The municipal officials may also make emergency expenditures from the undesignated fund balance to meet an essential need to protect the public health, safety, or welfare. The expenditure for that essential need must be described in an agenda item that includes a precise statement of need and amount of funds required. Excluding normal professional services, contracts for purchases, supplies and capital improvements that are estimated to exceed \$5,000 in any fiscal year requires a formal written sealed bid process. The bid awards must be approved by municipal officers, who shall award to the lowest bidder, unless an award to another bidder is deemed by the municipal officers to be in the best interest of the town.

For the year ending 2013, revenues exceeded expenses by \$210,077 (Schedule A-1) and exceeded budgeted revenues by \$23,501. The accounts exceeding their budgets are listed in Note G.

TOWN OF BOOTHBAY HARBOR, MAINE
Management's Discussion and Analysis, Continued

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Finance Officer maintains a schedule of assets for GASB Statement No. 34. New property, buildings, or improvements other than furniture and equipment are maintained on this capital asset report. The Town uses the depreciation schedule as defined by GASB Statement No. 34 for its reporting.

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. As of June 30, 2013 the Town had over \$6,464,164 in governmental capital assets.

Debt

The Town's long-term liability for the year ended June 30, 2013 was \$703,342 in governmental activities and \$137,148 in business-type activities. Long-term debt in governmental activities included notes on the Fire Truck, and a Refinance Note (Note H). The total notes payable for both governmental and business-type activities were \$897,343, of which \$67,884 was due within one year.

The Town has lease agreements for a copier, vehicles, and an excavator. These leases are considered capital leases for accounting purposes. They have been recorded at the present value of the future minimum lease payments as of the date of inception. The present value of these lease payments is \$21,498. Payments on these leases must be made through 2015. The interest on these leases is \$1,757. The leases are reported in the government-wide financial statements.

The State limits the amount of general obligation debt that towns can issue to 3% of the assessed value of all taxable property. The Town's outstanding general obligation debt is significantly below this \$17.7 million state imposed limit.

Other obligations include \$42,405 of accrued compensated absences (i.e. unused vacation pay and sick leave) reported on Exhibit A.

CONCLUSION TO MD&A REPORT

As recommended last year by the Town's auditing firm, William H. Brewer C.P.A., we continue to upgrade and make capital improvements to our infrastructure and facilities. We have money in reserve accounts for updating our comprehensive plan and have positioned ourselves for a long overdue property revaluation analysis. The funds awarded to us through an Energy Efficiency Grant have been paying dividends for the Town and our heating costs are lower. We worked in conjunction with the Water District and Sewer District in completing the major utility upgrades underground Commercial Street. We completed paving projects on Beach Road, Birch Road and Crest Avenue and paved sidewalks on Todd and Townsend Avenue. We continue to plan on improvements to the town owned Fish Pier property in 2013. Thank you to the Budget Committee and Board of Selectmen for their continuing efforts in reviewing and presenting a well thought out and practical budget at our annual town meeting again this year. They have contributed in keeping our tax rate stable or down over the last few years.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Julia Latter, Finance Officer, at The Town of Boothbay Harbor, 11 Howard Street, Boothbay Harbor, Maine 04538.

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF NET POSITION
JUNE 30, 2013 AND 2012

	ASSETS			
	GOVERNMENTAL	BUSINESS-TYPE	TOTALS	
	ACTIVITIES	ACTIVITIES	2013	2012
CURRENT ASSETS:				
Cash (Note B)	\$ 2,445,947.47	\$ -	\$ 2,445,947.47	\$ 2,459,670.57
Accounts Receivable	6,580.00		6,580.00	17,886.88
Taxes Receivable (Schedule A-8)	6,186.23		6,186.23	5,130.82
Tax Liens (Schedule A-10)	165,192.21		165,192.21	138,462.89
Tax Acquired Property	10,068.28		10,068.28	4,646.07
Due From Other Funds		390,901.37	390,901.37	252,112.39
Prepaid Expenses	17,294.00		17,294.00	18,131.34
Total Current Assets	<u>\$ 2,651,268.19</u>	<u>\$ 390,901.37</u>	<u>\$ 3,042,169.56</u>	<u>\$ 2,896,040.96</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE F):				
Land	\$ 1,664,299.00	\$ 249,832.00	\$ 1,914,131.00	\$ 1,914,131.00
Buildings	1,887,927.00	201,141.00	2,089,068.00	1,977,021.00
Improvements	842,943.03	455,800.00	1,298,743.03	1,271,074.00
Vehicles	1,463,467.95		1,463,467.95	1,407,877.00
Equipment	605,527.00		605,527.00	551,187.00
Total Property, Plant, and Equipment	<u>\$ 6,464,163.98</u>	<u>\$ 906,773.00</u>	<u>\$ 7,370,936.98</u>	<u>\$ 7,121,290.00</u>
Less: Accumulated Depreciation	<u>2,925,129.00</u>	<u>356,864.00</u>	<u>3,281,993.00</u>	<u>3,127,529.00</u>
Net Property, Plant, and Equipment	<u>\$ 3,539,034.98</u>	<u>\$ 549,909.00</u>	<u>\$ 4,088,943.98</u>	<u>\$ 3,993,761.00</u>
 Total Assets	 <u>\$ 6,190,303.17</u>	 <u>\$ 940,810.37</u>	 <u>\$ 7,131,113.54</u>	 <u>\$ 6,889,801.96</u>
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES:				
Leases Payable (Note I)	\$ 10,466.10	\$ -	\$ 10,466.10	\$ 9,929.68
Notes Payable (Note H)	60,412.27	7,471.71	67,883.98	65,226.56
Accounts Payable - Trade	6,336.31	33,777.00	40,113.31	10,749.00
Accrued Wages (Note J)	42,405.02		42,405.02	38,926.26
Deferred Tax Revenue (Note P)	5,147.09		5,147.09	2,183.70
Accrued Interest	11,400.65	2,287.11	13,687.76	16,652.58
Due To Other Funds	390,901.37		390,901.37	252,112.39
Total Current Liabilities	<u>\$ 527,068.81</u>	<u>\$ 43,535.82</u>	<u>\$ 570,604.63</u>	<u>\$ 395,780.17</u>
LONG-TERM LIABILITIES:				
Leases Payable - Net of Current Portion (Note I)	\$ 11,031.49	\$ -	\$ 11,031.49	\$ 21,497.64
Notes Payable - Net of Current Portion (Note H)	692,310.85	137,148.17	829,459.02	895,142.90
Total Long-Term Liabilities	<u>\$ 703,342.34</u>	<u>\$ 137,148.17</u>	<u>\$ 840,490.51</u>	<u>\$ 916,640.54</u>
Total Liabilities	<u>\$ 1,230,411.15</u>	<u>\$ 180,683.99</u>	<u>\$ 1,411,095.14</u>	<u>\$ 1,312,420.71</u>
NET POSITION:				
Net Invested in Capital Assets	\$ 2,764,814.27	\$ 405,289.12	\$ 3,170,103.39	\$ 3,001,964.22
Committed for Capital Projects	294,148.78		294,148.78	341,412.58
Assigned for Subsequent Years' Expenditure	120,577.00		120,577.00	
Unassigned	1,780,351.97	354,837.26	2,135,189.23	2,234,004.45
Total Net Position	<u>\$ 4,959,892.02</u>	<u>\$ 760,126.38</u>	<u>\$ 5,720,018.40</u>	<u>\$ 5,577,381.25</u>
 Total Liabilities and Net Position	 <u>\$ 6,190,303.17</u>	 <u>\$ 940,810.37</u>	 <u>\$ 7,131,113.54</u>	 <u>\$ 6,889,801.96</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2013	TOTALS 2012
Primary Government:							
Governmental Activities:							
General Government	\$ 749,737.83	\$ 142,592.96	\$ -	\$ (607,144.87)	\$ -	\$ (607,144.87)	\$ (610,949.12)
Health, Welfare, and Recreation	562,230.87	191,931.29	-	(370,299.58)	-	(370,299.58)	(532,745.17)
Public Works	808,309.80	101,986.21	30,482.00	(675,841.59)	-	(675,841.59)	(584,594.37)
Community School District	2,419,718.72	-	-	(2,419,718.72)	-	(2,419,718.72)	(2,380,125.00)
Special Assessments	964,488.64	2,640.00	-	(961,848.64)	-	(961,848.64)	(990,578.01)
Public Safety	1,483,941.93	12,839.19	-	(1,471,102.74)	-	(1,471,102.74)	(1,354,885.82)
Interest Expense	38,249.08	-	-	(38,249.08)	-	(38,249.08)	(40,890.32)
Capital Budget	29,738.08	-	-	(29,738.08)	-	(29,738.08)	(18,717.76)
Total Governmental Activities	\$ 7,056,414.95	\$ 451,989.65	\$ 30,482.00	\$ (6,573,943.30)	\$ -	\$ (6,573,943.30)	\$ (6,513,485.57)
Business-Type Activities:							
Fish Pier	99,407.55	46,389.34	-	-	(53,018.21)	(53,018.21)	17,352.96
Total Primary Government	\$ 7,155,822.50	\$ 498,378.99	\$ 30,482.00	\$ (6,573,943.30)	\$ (53,018.21)	\$ (6,626,961.51)	\$ (6,496,132.61)
General Revenues:							
Taxes:							
Property Taxes				\$ 6,219,463.95	\$ -	\$ 6,219,463.95	\$ 6,188,823.92
Homestead Reimbursement				19,257.91	-	19,257.91	19,432.84
Excise Taxes				406,007.56	-	406,007.56	338,449.92
Intergovernmental				78,075.03	-	78,075.03	84,883.73
Cable Franchise Fees				28,029.40	-	28,029.40	28,463.94
Loss on Sale of Assets				(13,903.59)	-	(13,903.59)	-
Interest and Investment Earnings				32,668.40	-	32,668.40	35,900.12
Total General Revenues				\$ 6,769,598.66	\$ -	\$ 6,769,598.66	\$ 6,695,954.47
Excess of Revenues Over (Under) Expenditures				\$ 195,655.36	\$ (53,018.21)	\$ 142,637.15	\$ 199,821.86
Other Financing Sources (Uses):							
Operating Transfers - In				(250,000.00)	250,000.00	250,000.00	-
Operating Transfers - Out				-	-	-	-
Changes in Net Position				\$ (54,344.64)	\$ 196,981.79	\$ 142,637.15	\$ 199,821.86
Net Position, July 1				5,014,236.66	563,144.59	5,577,381.25	5,377,559.39
Net Position, June 30				4,959,892.02	760,126.38	5,720,018.40	5,577,381.25

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
 TO NET POSITION OF GOVERNMENTAL ACTIVITIES
 FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
GOVERNMENTAL FUND BALANCES:		
Assigned for Subsequent Years' Expenditure (Schedule A-4)	\$ 120,577.00	\$ -
Unassigned (Schedule A-3)	1,685,442.38	1,987,942.17
Committed for Capital Projects	294,148.78	341,412.58
Special Revenue	<u>(2,972.13)</u>	<u>(4,402.55)</u>
Total Governmental Fund Balances	\$ 2,097,196.03	\$ 2,324,952.20
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	3,539,034.98	3,528,363.00
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds	(774,220.71)	(840,225.10)
Compensated absences are accrued when earned, not when paid and are reported in the funds	(42,405.02)	(38,926.26)
Accrued interest expense for notes payable are not reported in the funds	(11,400.65)	(13,858.46)
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.	151,687.39	53,931.28
Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 4,959,892.02</u></u>	<u><u>\$ 5,014,236.66</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Net Changes in Fund Balances - Total Governmental Funds (Exhibit F)	\$ (227,756.17)	\$ 195,897.34
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 (depreciation exceeded capital outlays) capital outlays exceeds depreciation.		
	33,384.98	(110,048.97)
Repayment of loan and lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.		
	66,004.38	93,891.08
The sale of assets is recorded as revenue in the governmental funds, but in the Statements of Activities it is reduced by the net book value of the assets sold.		
	(22,713.00)	
The change in accrual for compensated absences is not recorded in the governmental fund statements		
	(3,478.76)	8,197.64
The change in accrual for interest is not recorded in the governmental fund statements		
	2,457.82	1,186.72
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income the year they are assessed.		
	97,756.11	(6,654.91)
Changes in Net Position of Governmental Activities	<u>\$ (54,344.64)</u>	<u>\$ 182,468.90</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
BALANCE SHEETS - GOVERNMENTAL FUNDS
JUNE 30, 2013 AND 2012

	GOVERNMENTAL FUND TYPES		SPECIAL	TOTALS (MEMORANDUM ONLY)	
	GENERAL	CAPITAL PROJECTS	REVENUE - SHELLFISH	2013	2012
ASSETS:					
Cash (Note B)	\$ 2,139,642.56	\$ 306,304.91	\$ -	\$ 2,445,947.47	\$2,459,670.57
Taxes Receivable (Schedule A-8)	6,186.23			6,186.23	5,130.82
Tax Liens (Schedule A-10)	165,192.21			165,192.21	138,462.89
Tax Acquired Property	10,068.28			10,068.28	4,646.07
Accounts Receivable	6,580.00			6,580.00	17,886.88
Due From Other Funds	384,473.40		34,181.65	418,655.05	299,044.12
Prepaid Expenses	17,294.00			17,294.00	18,131.34
Total Assets	<u>\$ 2,729,436.68</u>	<u>\$ 306,304.91</u>	<u>\$ 34,181.65</u>	<u>\$ 3,069,923.24</u>	<u>\$2,942,972.69</u>
LIABILITIES, RESERVES, AND FUND EQUITY:					
Liabilities:					
Accounts Payable	\$ 6,336.31	\$ -	\$ -	\$ 6,336.31	\$ 10,749.00
Due To Other Funds	760,246.51	12,156.13	37,153.78	809,556.42	551,156.51
Total Liabilities	<u>\$ 766,582.82</u>	<u>\$ 12,156.13</u>	<u>\$ 37,153.78</u>	<u>\$ 815,892.73</u>	<u>\$ 561,905.51</u>
Reserves:					
Deferred Tax Revenue (Note D)	<u>\$ 156,834.48</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,834.48</u>	<u>\$ 56,114.98</u>
Fund Equity:					
Unassigned	\$ 1,685,442.38	\$ -	\$ (2,972.13)	\$ 1,682,470.25	\$1,983,539.62
Committed for Capital Projects		294,148.78		294,148.78	341,412.58
Assigned for Subsequent Years'					
Expenditure	120,577.00			120,577.00	
Total Fund Equity	<u>\$ 1,806,019.38</u>	<u>\$ 294,148.78</u>	<u>\$ (2,972.13)</u>	<u>\$ 2,097,196.03</u>	<u>\$2,324,952.20</u>
Total Liabilities, Reserves, and Fund Equity	<u>\$ 2,729,436.68</u>	<u>\$ 306,304.91</u>	<u>\$ 34,181.65</u>	<u>\$ 3,069,923.24</u>	<u>\$2,942,972.69</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	GOVERNMENTAL FUNDS		SPECIAL REVENUE - SHELLFISH	TOTALS (MEMORANDUM ONLY)	
	GENERAL	CAPITAL PROJECTS		2013	2012
REVENUES:					
State Revenue Sharing	\$ 78,075.03	\$ -	\$ -	\$ 78,075.03	\$ 84,883.73
Homestead Reimbursement	19,257.91			19,257.91	19,432.84
Property Taxes	6,121,707.84			6,121,707.84	6,195,478.83
Excise Tax (Auto and Boat)	406,007.56			406,007.56	338,449.92
General Government	315,025.57	75.00		315,100.57	395,950.41
Health, Welfare, and Recreation	180,516.29		10,515.00	191,031.29	40,949.47
Interest and Debt Service	32,019.31	649.09		32,668.40	35,900.12
Special Assessments	2,640.00			2,640.00	2,660.00
Public Safety	1,729.19			1,729.19	2,018.90
Public Works					3,082.00
Total Revenues	<u>\$ 7,156,978.70</u>	<u>\$ 724.09</u>	<u>\$ 10,515.00</u>	<u>\$ 7,168,217.79</u>	<u>\$ 7,118,806.22</u>
EXPENDITURES:					
Education	\$ 2,419,718.72	\$ -	\$ -	\$ 2,419,718.72	\$ 2,380,125.00
General Government	694,938.20	14,964.96		709,903.16	724,926.07
Public Works	744,347.65			744,347.65	721,206.25
Public Safety	1,386,236.19	69,380.88		1,455,617.07	1,391,676.37
Health, Welfare, and Recreation	532,433.29		10,084.58	542,517.87	556,031.26
Bayville/Isle of Springs Assessments	86,418.57			86,418.57	83,166.45
Special Assessments - County Tax	830,285.67			830,285.67	865,852.62
Special Assessments - Other	47,784.40			47,784.40	44,218.94
Debt Service	108,227.34			108,227.34	125,360.73
Capital Budget	96,511.46	104,642.05		201,153.51	30,345.19
Total Expenditures	<u>\$ 6,946,901.49</u>	<u>\$ 188,987.89</u>	<u>\$ 10,084.58</u>	<u>\$ 7,145,973.96</u>	<u>\$ 6,922,908.88</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 210,077.21</u>	<u>\$ (188,263.80)</u>	<u>\$ 430.42</u>	<u>\$ 22,243.83</u>	<u>\$ 195,897.34</u>
OTHER FINANCING SOURCES (USES):					
Operating Transfers - In	\$ -	\$ 141,000.00	\$ 1,000.00	\$ 142,000.00	\$ 139,000.00
Operating Transfers - Out	(392,000.00)			(392,000.00)	(139,000.00)
Total Other Financing Sources (Uses)	<u>\$ (392,000.00)</u>	<u>\$ 141,000.00</u>	<u>\$ 1,000.00</u>	<u>\$ (250,000.00)</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (181,922.79)</u>	<u>\$ (47,263.80)</u>	<u>\$ 1,430.42</u>	<u>\$ (227,756.17)</u>	<u>\$ 195,897.34</u>
Fund Balance (Deficit), July 1	1,987,942.17	341,412.58	(4,402.55)	2,324,952.20	2,129,054.86
Fund Balance (Deficit), June 30	<u>\$ 1,806,019.38</u>	<u>\$ 294,148.78</u>	<u>\$ (2,972.13)</u>	<u>\$ 2,097,196.03</u>	<u>\$ 2,324,952.20</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUND - FISH PIER
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
REVENUES:		
Rental Income	\$ 46,389.34	\$ 50,499.55
EXPENDITURES:		
Interest Expense	\$ 7,837.29	\$ 8,079.95
Depreciation Expense	71,293.00	18,416.00
Licenses and Service Agreements	1,680.59	
Miscellaneous	18,596.67	6,650.64
Total Expenditures	\$ 99,407.55	\$ 33,146.59
Excess of Revenues Over (Under) Expenditures	\$ (53,018.21)	\$ 17,352.96
Other Financing Sources:		
Operating Transfers - In	250,000.00	
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ 196,981.79	\$ 17,352.96
Fund Balance, July 1	563,144.59	545,791.63
Fund Balance, June 30	\$ 760,126.38	\$ 563,144.59

Exhibit H

STATEMENTS OF CASH FLOWS
PROPRIETARY FUND - FISH PIER
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 46,389.34	\$ 50,499.55
Payments to Suppliers	(18,596.67)	(6,650.64)
Cash Flows Provided by Operating Activities	\$ 27,792.67	\$ 43,848.91
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest Payments on Long-Term Debt	\$ (7,837.29)	\$ (8,204.40)
Principal Payments on Long-Term Debt	(6,951.80)	(7,795.60)
Funds Held in General Fund	(84,486.58)	(27,848.91)
Capital Improvements	(178,517.00)	
Transfer from General Fund	250,000.00	
Cash Flows Used in Capital and Related Financing Activities	\$ (27,792.67)	\$ (43,848.91)
Change in Cash	\$ -	\$ -
Cash Balance, July 1	\$ -	\$ -
Cash Balance, June 30	\$ -	\$ -

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

The Town of Boothbay Harbor was incorporated in 1764. The Town operates under a town meeting form of government. Major services provided by the Town are public safety, public works, administrative services, and code enforcement.

In evaluating the Town of Boothbay Harbor 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 Boothbay Harbor'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. The more significant accounting policies established in GAAP are used by the Town as discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain significant changes in the Statement include the following:

1. Financial statements now include:
 - A Management's Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations.
 - Financial statements prepared using full accrual accounting for all of the Town's activities, including infrastructure (roads, bridges, etc.).
2. A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

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 public safety, recreation, public works, and general administrative services are classified as governmental activities.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

2. Basic Financial Statements - Government-Wide Statements (Cont'd)

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 four parts - net-invested in capital assets, committed for capital projects; assigned for other purposes; and unassigned net position. The Town first utilizes committed 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 (public safety, 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 (public safety, 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. Capital Projects Funds:

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

3. Basic Financial Statements - Fund Financial Statements (Cont'd)

a. Governmental Funds (cont'd):

3. Proprietary Funds:

The Proprietary Fund is the fund used to account for all financial resources relating to the Fish Pier. The generally accepted accounting principles applicable are those similar to business in the private sector.

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 agent. 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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

5. Financial Statement Amounts (Cont'd)

b. Capital Assets:

Capital assets purchased or acquired with an original cost of \$5,000.00 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	40 Years
Equipment	5-10 Years
Improvements	20 Years
Vehicles	5-15 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. Compensated Absences:

The Town accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

f. 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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE B - CASH AND CASH EQUIVALENTS:

At year-end the carrying amount of the Town's deposits (checking, certificates of deposit, and savings accounts) was \$2,445,947.47 and the bank balance was \$2,532,468.14. Of the bank balance \$250,000.00 was covered by federal depository insurance, \$2,201,163.23 was collateralized, and \$81,304.91 was uninsured.

NOTE C - 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, held in May, the townspeople vote on various articles, on which amounts for appropriations have been recommended by the Board of Selectmen, Town Manager, or Budget Committee.

NOTE D - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied August 17, 2012 on the assessed value listed as of April 1, 2012 for all real and personal property located in the Town. One half of the total tax was due September 14, 2012 with the balance due March 15, 2013. Interest of 7.0% was charged on delinquent taxes on the unpaid portion of one-half of the tax bill not paid on or before September 14, 2012, and on the entire portion not paid on or before March 15, 2013.

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 60 days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within 60 days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within 60 days after the year end as stated above. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

NOTE E - PENSION PLAN - DEFINED BENEFITS:

The Town of Boothbay Harbor offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until their termination, retirement, death, or unforeseeable emergency.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE F - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2013:

	BALANCE JULY 1, 2012	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2013
General Government:				
Land	\$ 1,664,299.00	\$	\$	\$ 1,664,299.00
Buildings	1,887,927.00			1,887,927.00
Improvements	815,274.00	27,669.03		842,943.03
Vehicles	1,407,877.00	55,590.95		1,463,467.95
Equipment	551,187.00	129,340.00	75,000.00	605,527.00
Total Property, Plant, and Equipment	\$ 6,326,564.00	\$ 212,599.98	\$ 75,000.00	\$ 6,464,163.98
Accumulated Depreciation	(2,798,201.00)	(201,928.00)	(75,000.00)	(2,925,129.00)
Net Property, Plant, and Equipment	\$ 3,528,363.00	\$ 10,671.98	\$	\$ 3,539,034.98
	BALANCE JULY 1, 2012	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2013
Business-Type Activities:				
Land	\$ 249,832.00	\$	\$	\$ 249,832.00
Buildings	89,094.00	178,517.00	66,470.00	201,141.00
Improvements	455,800.00			455,800.00
Total Property, Plant, and Equipment	\$ 794,726.00	\$ 178,517.00	\$ 66,470.00	\$ 906,773.00
Accumulated Depreciation	(329,328.00)	(71,293.00)	(43,757.00)	(356,864.00)
Net Property, Plant, and Equipment	\$ 465,398.00	\$ 107,224.00	\$ 22,713.00	\$ 549,909.00

Depreciation expense for the period totaled \$273,221.00. Of that amount, \$34,845.00 was administration, \$89,568.00 was public works, \$57,802.00 was public safety, \$19,713.00 was health, welfare, and recreation, and \$71,293.00 was for the fish pier.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE G - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURES AND REVENUES	VARIANCE
Expenditures:			
Assessors	\$ 93,652.00	\$ 97,385.63	\$ (3,733.63)
Selectmen	\$ 12,254.00	\$ 14,269.24	\$ (2,015.24)
Parking Facilities	\$ 32,895.00	\$ 36,366.88	\$ (3,471.88)
Restrooms	\$ 17,043.00	\$ 22,877.23	\$ (5,834.23)
Community School District	\$ 2,419,714.00	\$ 2,419,718.72	\$ (4.72)
Support Organizations	\$ 30,184.00	\$ 33,784.40	\$ (3,600.40)
Hydrant Rental	\$ 462,364.00	\$ 463,299.76	\$ (935.76)
Debt Service	\$ 108,000.00	\$ 108,227.34	\$ (227.34)
Equipment	\$ 45,500.00	\$ 75,995.30	\$ (30,495.30)
Revenues:			
State Revenue Sharing	\$ 80,000.00	\$ 78,075.03	\$ (1,924.97)
Miscellaneous Revenues	\$ 37,764.00	\$ 28,152.28	\$ (9,611.72)
Interest	\$ 77,800.00	\$ 32,019.31	\$ (45,780.69)
Public Safety	\$ 65,322.79	\$ 48,843.93	\$ (16,478.86)
Parking Fees	\$ 94,000.00	\$ 90,875.21	\$ (3,124.79)
Harbor Management	\$ 49,814.00	\$ 48,690.00	\$ (1,124.00)
Homestead/BETE Reimbursement	\$ 20,685.84	\$ 19,257.91	\$ (1,427.93)

The overdrafts are the result of expenditures exceeding budgeted amounts and revenues not meeting budgeted figures.

NOTE H - NOTE AND LOANS PAYABLE:

The following is a summary of debt transactions for the year:

	BALANCE JULY 1, 2012	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2013
The First:				
Fire Truck Loan	\$ 160,041.97	\$	\$ 26,667.67	\$ 133,374.30
Refinance Loan	800,327.49		36,358.79	763,968.70
	<u>\$ 960,369.46</u>	<u>\$</u>	<u>\$ 63,026.46</u>	<u>\$ 897,343.00</u>

Fire Truck Loan:

This loan is an installment note with principal and interest payments due annually. Interest is fixed at 2.56% with annual principal payments of \$26,666.67 for a term of fifteen years.

Refinance Loan:

This loan is an installment note with forty semi-annual principal and interest payments of \$38,674.40. Interest is fixed at 5.13% for the life of the loan. The proceeds from this loan refinanced existing debt for the Parking Facility, The Fish Pier, and the Public Works Garage.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE H - NOTE AND LOANS PAYABLE (CONT'D):

The annual requirements to amortize the note and loans are as follows:

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$ 67,883.98	\$ 41,670.81	\$ 109,554.79
2015	70,660.54	38,894.25	109,554.79
2016	73,561.93	35,992.86	109,554.79
2017	90,189.75	32,960.67	123,150.42
2018	47,854.82	29,493.98	77,348.80
2019-2023	279,257.28	107,486.72	386,744.00
2024-2029	267,934.70	29,065.18	296,999.88
	<u>\$ 897,343.00</u>	<u>\$ 315,564.47</u>	<u>\$ 1,212,907.47</u>

NOTE I - LEASES:

The following is a summary of leasing transactions for the year:

	<u>BALANCE JULY 1, 2012</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE JUNE 30, 2013</u>
Gorham Savings:				
Hitachi Excavator and Trailer	\$ 31,427.27	\$	\$ 9,929.68	\$ 21,497.59

The annual requirements to amortize the leases are as follows:

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$ 10,466.10	\$ 1,161.33	\$ 11,627.43
2015	11,031.49	595.94	11,627.43
	<u>\$ 21,497.59</u>	<u>\$ 1,757.27</u>	<u>\$ 23,254.86</u>

NOTE J - COMPENSATED ABSENCES:

As of June 30, 2013, the accrued salaries due for hours worked in the 2013 fiscal year was \$14,465.79. The accrued sick time was \$42,405.02. The amount expected to be paid from current resources is not significant.

NOTE K - 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.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE L - OVERLAPPING DEBT:

The Town of Boothbay Harbor 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 Boothbay Harbor would be proportionally responsible in the event the County defaulted amounted to \$8,395,000.00 at December 31, 2012. The Town of Boothbay Harbor's share would be approximately 9.9017% of the debt, or approximately \$831,244.00.

The Town of Boothbay Harbor participates in the Boothbay-Boothbay Harbor CSD and is therefore subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in Boothbay-Boothbay Harbor CSD for which the Town of Boothbay Harbor would be proportionally responsible in the event the school defaulted amounted to \$816,723.01 at June 30, 2013. The Town of Boothbay Harbor's share would be 40.00% of the debt, or approximately \$326,689.00.

NOTE M - INTEREST COSTS INCURRED:

During the current year the Town incurred interest costs totaling \$46,898.63, which was charged as an expense to public safety for \$4,210.87, public works for \$34,850.47 and fish pier for \$7,837.29.

NOTE N - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Description of the Plan - The Town contributes to the Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer retirement system established by the Maine State Legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Funding Policy - Plan members are required to contribute 6.5% of their annual covered salary and the Town is required to contribute an actuarially determined rate. The current rate is 7.5% of annual covered payroll. The contribution rates of the plan members and the Town are established and may be amended by the Maine State Retirement System Board of Trustees. The Town's contributions to the Maine Public Employees Retirement System Consolidated Plan for the year ended June 30, 2013 was \$39,317.22.

Unfunded Actuarial Liability - Upon joining the consolidated plan, the Town's initial unfunded unpooled actuarial liability (IUUAL) was calculated. The IUUAL represents the remaining amount of the pension liability upon transitioning to the consolidated plan from a participating local district (PLD). The Town's IUUAL at the date of transition is being amortized over a period of 7 years. At June 30, 2013, latest date available, the Town has paid the complete IUUAL liability.

TOWN OF BOOTHBAY HARBOR
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE O - DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES:

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.

Ambulance Service \$120,577.00

NOTE P - DEFERRED REVENUE:

Deferred Revenue at June 30, 2013 consists of the following:

Prepaid 2013 Taxes \$5,147.09

NOTE Q - SUBSEQUENT EVENTS:

As of November 7, 2013 management has reviewed events after June 30, 2013 and there are no material subsequent events requiring disclosure.

TOWN OF BOOTHBAY HARBOR
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
State Revenue Sharing	\$ 80,000.00	\$ 78,075.03
Homestead Reimbursement	20,685.84	19,257.91
Property Taxes	6,219,748.50	6,121,707.84
Excise Tax	243,500.00	406,007.56
General Government	427,867.00	315,025.57
Health, Welfare, and Recreation	57,432.00	180,516.29
Interest	77,800.00	32,019.31
Special Assessments	2,640.00	2,640.00
Public Safety	3,804.00	1,729.19
Total Revenues	<u>\$7,133,477.34</u>	<u>\$7,156,978.70</u>
EXPENDITURES:		
General Government	\$ 735,975.00	\$ 694,938.20
Health, Welfare, and Recreation	546,378.00	532,433.29
Public Works	803,005.00	744,347.65
Bayville/Isle of Springs	100,000.00	86,418.57
Community School District	2,419,714.00	2,419,718.72
Special Assessments - County Tax	830,286.00	830,285.67
Special Assessments - Miscellaneous	44,184.00	47,784.40
Public Safety	1,484,910.00	1,386,236.19
Debt Service	108,000.00	108,227.34
Capital Budget	71,400.00	96,511.46
Total Expenditures	<u>\$7,143,852.00</u>	<u>\$6,946,901.49</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (10,374.66)</u>	<u>\$ 210,077.21</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - Out	(392,000.00)	(392,000.00)
Excess of Revenues and Other Sources Over (Under)		
Expenditures and Other Uses	<u>\$ (402,374.66)</u>	<u>\$ (181,922.79)</u>
Fund Balance, July 1, 2012	1,987,942.17	1,987,942.17
Fund Balance, June 30, 2013	<u><u>\$1,585,567.51</u></u>	<u><u>\$1,806,019.38</u></u>

TOWN OF BOOTHBAY HARBOR
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

Cash Balance, July 1, 2012		\$ 2,125,526.03
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	\$ 6,090,104.81	
Prior Year	<u>94,044.98</u>	
		\$ 6,184,149.79
Departmental (Schedule A-4)		936,039.92
Prepaid Taxes		5,070.61
Revenue Sharing		78,075.03
Homestead Reimbursement		17,976.00
Motor Vehicle Accounts Payable		6,336.31
Fish Pier Revenue		46,389.34
Shellfish Revenue		10,515.00
Accounts Receivable - Prior Year		13,803.03
Transfer from Capital Reserves		155,331.76
Capital Reserves Receipts		75.00
Prior Year Prepaid Expenses		<u>18,131.34</u>
Total Cash Receipts		<u>7,471,893.13</u>
Total Cash Available		<u>\$ 9,597,419.16</u>
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule A-4)	\$ 6,946,901.49	
Accounts Payable - Prior Year	6,518.79	
Prepaid Expenses	17,294.00	
Transfer to Capital Reserves	141,075.00	
Fish Pier Expenses	335,902.74	
Shellfish Expenses	<u>10,084.58</u>	
Total Cash Disbursements		7,457,776.60
Cash Balance, June 30, 2013 (Schedule A-6)		<u><u>\$ 2,139,642.56</u></u>

TOWN OF BOOTHBAY HARBOR
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2013

Unappropriated Surplus, July 1, 2012			\$ 1,987,942.17
INCREASE:			
Operating Account Balances Lapsed (Schedule A-4)			245,256.32
DECREASE:			
Appropriated at Town Meeting	\$	200,000.00	
Increase in Deferred Tax Revenue		97,756.11	
Article 4 at May 2012 Town Meeting		<u>250,000.00</u>	
			547,756.11
Unappropriated Surplus, June 30, 2013			<u><u>\$ 1,685,442.38</u></u>

TOWN OF BOOTHBAY HARBOR
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/13
GENERAL GOVERNMENT:									
Administration	\$ 132,531.00	\$ -	\$ -	\$ 132,531.00	\$ 118,327.18	\$ -	\$ 118,327.18	\$ 14,203.82	\$ -
Assessors	93,652.00			93,652.00	97,385.63		97,385.63	(3,733.63)	
Contracted Services	51,000.00			51,000.00	47,433.76		47,433.76	3,566.24	
Employee Benefits	2,413.00			2,413.00	2,174.00		2,174.00	239.00	
Finance	92,326.00			92,326.00	91,524.69		91,524.69	801.31	
Insurance	103,225.00			103,225.00	75,971.31		75,971.31	27,253.69	
Meetings	12,795.00			12,795.00	12,039.03		12,039.03	755.97	
Municipal Buildings and Vehicles	75,138.00			75,138.00	68,417.93		68,417.93	6,720.07	
Selectmen	12,254.00			12,254.00	14,269.24		14,269.24	(2,015.24)	
Town Clerk	64,836.00			64,836.00	64,650.76		64,650.76	185.24	
Town Manager	95,805.00			95,805.00	91,958.27		91,958.27	3,846.73	
	\$ 735,975.00	\$ -	\$ -	\$ 735,975.00	\$ 684,151.80	\$ -	\$ 684,151.80	\$ 51,823.20	\$ -
GOVERNMENTAL REVENUES:									
Excise Taxes	\$ -	\$ 368,273.63	\$ -	\$ 368,273.63	\$ -	\$ 321,300.00	\$ 321,300.00	\$ 46,973.63	\$ -
State Revenue Sharing		26,254.28	78,075.03	78,075.03		80,000.00	80,000.00	(1,924.97)	
Miscellaneous Revenue		37,167.78	1,898.00	28,152.28		37,764.00	37,764.00	(9,611.72)	
Code Enforcement		32,019.31		37,167.78		28,000.00	28,000.00	9,167.78	
Interest		28,029.40		32,019.31		77,800.00	77,800.00	(45,780.69)	
Cable TV Fees		48,843.93		28,029.40		24,429.00	24,429.00	3,600.40	
Public Safety		90,875.21		48,843.93	2,858.79	62,464.00	65,322.79	(16,478.86)	
Parking Fees		11,111.00		90,875.21		94,000.00	94,000.00	(3,124.79)	
Parking Fines		30,482.00		11,111.00		8,400.00	8,400.00	2,711.00	
Public Works		48,690.00		30,482.00		29,500.00	29,500.00	982.00	
Harbor Management		28,507.90		48,690.00		49,814.00	49,814.00	(1,124.00)	
Licenses and Permits		900.00		28,507.90	7,927.61	18,700.00	26,627.61	1,880.29	
Parks and Recreation				900.00		800.00	800.00	100.00	
Homestead Reimbursement/BETE Reimbursement			19,257.91	19,257.91		20,685.84	20,685.84	(1,427.93)	
	\$ -	\$ 751,154.44	\$ 99,230.94	\$ 850,385.38	\$ 10,786.40	\$ 853,656.84	\$ 864,443.24	\$ (14,057.86)	\$ -
HEALTH, WELFARE, AND RECREATION:									
Ambulance Service	\$ 38,215.00	\$ 121,500.00	\$ -	\$ 159,715.00	\$ 39,138.00	\$ -	\$ 39,138.00	\$ -	\$ 120,577.00
District Nurse	33,459.00			33,459.00	33,459.00		33,459.00		
Fireworks	3,000.00			3,000.00	3,000.00		3,000.00		
Harbor Lights Festival	2,000.00			2,000.00	2,000.00		2,000.00		
Memorial Day	500.00			500.00	500.00		500.00		
Memorial Library	45,000.00			45,000.00	45,000.00		45,000.00		
Sanitation	372,204.00			372,204.00	372,204.00		372,204.00		
Pump Out Boats		41,673.24		41,673.24		32,432.00	32,432.00	9,241.24	
General Assistance	52,000.00	17,343.05		69,343.05	37,132.29	25,000.00	62,132.29	7,210.76	
	\$ 546,378.00	\$ 180,516.29	\$ -	\$ 726,894.29	\$ 532,433.29	\$ 57,432.00	\$ 589,865.29	\$ 16,452.00	\$ 120,577.00

TOWN OF BOOTHBAY HARBOR
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2013

	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/13
PUBLIC WORKS:									
Paving and Construction	\$ 175,000.00	\$ -	\$ -	\$ 175,000.00	\$ 173,380.57	\$ -	\$ 173,380.57	\$ 1,619.43	\$ -
Public Works Department	471,402.00			471,402.00	444,473.74		444,473.74	26,928.26	
Restrooms	17,043.00			17,043.00	22,877.23		22,877.23	(5,834.23)	
Winter Operations	106,665.00			106,665.00	103,616.11		103,616.11	3,048.89	
	<u>\$ 770,110.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 770,110.00</u>	<u>\$ 744,347.65</u>	<u>\$ -</u>	<u>\$ 744,347.65</u>	<u>\$ 25,762.35</u>	<u>\$ -</u>
SPECIAL ASSESSMENTS AND ORGANIZATIONS:									
Community School District	\$ 2,419,714.00	\$ -	\$ -	\$ 2,419,714.00	\$ 2,419,718.72	\$ -	\$ 2,419,718.72	\$ (4.72)	\$ -
County Tax Assessment	830,286.00			830,286.00	830,285.67		830,285.67	0.33	
Overlay, Abatements, and Supplements	47,625.34		72.45	47,697.79		357.00	357.00	47,340.79	
Bayville/Isle of Springs	100,000.00	2,640.00		102,640.00	86,418.57	2,640.00	89,058.57	13,581.43	
Cemetery	14,000.00			14,000.00	14,000.00		14,000.00		
Shellfish Committee	1,000.00			1,000.00		1,000.00	1,000.00		
Support Organizations	30,184.00			30,184.00	33,784.40		33,784.40	(3,600.40)	
	<u>\$ 3,442,809.34</u>	<u>\$ 2,640.00</u>	<u>\$ 72.45</u>	<u>\$ 3,445,521.79</u>	<u>\$ 3,384,207.36</u>	<u>\$ 3,997.00</u>	<u>\$ 3,388,204.36</u>	<u>\$ 57,317.43</u>	<u>\$ -</u>
PUBLIC SAFETY:									
Animal Control	\$ 7,601.00	\$ -	\$ -	\$ 7,601.00	\$ 6,944.72	\$ -	\$ 6,944.72	\$ 656.28	\$ -
Parking Facilities	32,895.00			32,895.00	36,366.88		36,366.88	(3,471.88)	
Code Enforcement	81,067.00			81,067.00	69,578.43	10,000.00	79,578.43	1,488.57	
Emergency Management	5,706.00	167.19		5,873.19	3,389.08		3,389.08	2,484.11	
Fire Department	79,012.00			79,012.00	64,741.85		64,741.85	14,270.15	
Harbor Management	39,170.00			39,170.00	27,493.54	3,000.00	30,493.54	8,676.46	
Police Department	800,990.00	1,562.00		802,552.00	670,436.79	23,000.00	693,436.79	109,115.21	
Street Lights	45,000.00			45,000.00	43,985.14		43,985.14	1,014.86	
Hydrant Rental	462,364.00			462,364.00	463,299.76		463,299.76	(935.76)	
	<u>\$ 1,553,805.00</u>	<u>\$ 1,729.19</u>	<u>\$ -</u>	<u>\$ 1,555,534.19</u>	<u>\$ 1,386,236.19</u>	<u>\$ 36,000.00</u>	<u>\$ 1,422,236.19</u>	<u>\$ 133,298.00</u>	<u>\$ -</u>
DEBT SERVICE	<u>\$ 108,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,000.00</u>	<u>\$ 108,227.34</u>	<u>\$ -</u>	<u>\$ 108,227.34</u>	<u>\$ (227.34)</u>	<u>\$ -</u>
CAPITAL BUDGET:									
Equipment	\$ 45,500.00	\$ -	\$ -	\$ 45,500.00	\$ 75,995.30	\$ -	\$ 75,995.30	\$ (30,495.30)	\$ -
Improvements	9,900.00			9,900.00	8,238.73		8,238.73	1,661.27	
Lease Purchase	14,000.00			14,000.00	12,277.43		12,277.43	1,722.57	
Reserve Account	107,000.00			107,000.00		105,000.00	105,000.00	2,000.00	
	<u>\$ 176,400.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 176,400.00</u>	<u>\$ 96,511.46</u>	<u>\$ 105,000.00</u>	<u>\$ 201,511.46</u>	<u>\$ (25,111.46)</u>	<u>\$ -</u>
	<u>\$ 7,333,477.34</u>	<u>\$ 936,039.92</u>	<u>\$ 99,303.39</u>	<u>\$ 8,368,820.65</u>	<u>\$ 6,946,901.49</u>	<u>\$ 1,056,085.84</u>	<u>\$ 8,002,987.33</u>	<u>\$ 245,256.32</u>	<u>\$ 120,577.00</u>

TOWN OF BOOTHBAY HARBOR
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED JUNE 30, 2013

VALUATION:

Real Estate	\$ 585,478,000.00
Personal Property	6,879,000.00

Total

\$ 592,357,000.00

ASSESSMENT:

Valuation x Rate (\$592,357,000.00 x .0105)	\$ 6,219,748.50
Supplemental Taxes	<u>72.45</u>

\$ 6,219,820.95

COLLECTIONS AND CREDITS:

Cash Collections (97.91 % of Assessment)	\$ 6,090,104.81
Taxes to Lien	125,189.09
Abatements	357.00
Prepaid Taxes	<u>2,183.70</u>

Total Collections and Credits

6,217,834.60

2012-13 Taxes Receivable, June 30, 2013

\$ 1,986.35

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 6,219,748.50
Excise Tax	321,300.00
State Revenue Sharing	80,000.00
Miscellaneous Revenue	56,596.00
Code Enforcement	28,000.00
Interest	65,000.00
Cable TV	24,429.00
Bayville Trash	2,640.00
Parking Fees	94,000.00
Parking Fines	8,400.00
DOT Urban/Rural PGM	29,500.00
BETE Reimbursement	1,428.21
Harbor Management	49,814.00
Licenses and Permits	18,700.00
Parks and Recreation	800.00
Homestead Reimbursement	19,257.63
Fuel Reimbursement	5,300.00
Municipal/Agent Fees	10,000.00
General Assistance	25,000.00
Police Grant	60,764.00
Liens and Notices	12,800.00
Surplus/Undesignated Fund Balance	<u>200,000.00</u>

\$ 7,333,477.34

REQUIREMENTS:

Appropriations	\$ 6,455,566.00
County Tax	<u>830,286.00</u>

7,285,852.00

OVERLAY

\$ 47,625.34

TOWN OF BOOTHBAY HARBOR
RECONCILIATION OF TREASURER'S CASH BALANCE
JUNE 30, 2013

Cash on Hand	\$	620.00
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GENERAL FUND CHECKING ACCOUNT:

The First

Balance Per Bank Statement	\$ 2,226,163.23	
Add: Deposits in Transit	21,349.51	
Deduct: Outstanding Checks	(108,490.18)	

2,139,022.56

Cash Balance, June 30, 2013

\$ 2,139,642.56

STATEMENT OF TAXES RECEIVABLE
JUNE 30, 2013

2012-2013	\$	1,986.35
2011-2012		1,378.16
2010-2011		507.57
2009-2010		603.52
2008-2009		832.04
2007-2008		734.82
2006-2007		143.77
	\$	<u><u>6,186.23</u></u>

TOWN OF BOOTHBAY HARBOR
TAXES RECEIVABLE
JUNE 30, 2013

2012-2013Personal Property

Andrews, John F. Jr., DMD	\$ 549.15	
Battistini, Sharon	10.50	
Berry, Thomas A. Esq.	0.11	
Boothbay Harbor Marine Services	44.10	
Boothbay Lobster Wharf, Inc.	0.74	
Bosio, Richard A. & Laura A.	392.70	
Bpumo Enterprises, LTD	4.87	
Calypso, Inc.	0.54	
Carousel Music Theatre, LLC	1.57	
Curtis, Pamela	1.81	
Davis, Charles	0.03	
Dearborn, Sonya	0.17	
Firstlease, Inc.	0.03	
Hagerthy, Cama	13.65	
Harbour Towne Inn, Inc.	145.95	
Heads of the Harbor, Inc.	94.50	
Heyl, Anthony	0.06	
Higgins, Lorri M.	3.15	
Island Teak Company	0.12	
JMJ Investment Group LLC	1.56	
Knowlton, Laurie	10.50	
Leaf Financial Corporation	121.80	
McSeagulls Restaurant, Inc.	1.57	
Moose & Company, Inc.	160.65	
Mr. Caterer, Inc.	0.14	
Oliphant, Nancy J., M.D.	1.09	
Osman Page, LLC	0.08	
Pizer, Richard C.	250.95	
Rubel, Patricia	7.35	
Spruce Point Capital, LLC	34.39	
Timberlake, Leah	132.30	
Timepayment Corp., LLC	0.07	
Wotton Properties, LLC	0.15	
	<hr/>	
		\$ 1,986.35

2011-2012Personal Property

Battistini, Sharon	\$ 9.45	
Boothbay Harbor Laundry, LLC	299.42	
Bosio, Richard A. & Laura A.	382.20	
Emerson, Rob & Dee Anne	164.85	
Hagerthy, Cama	13.65	
Harbour Towne Inn, Inc.	71.08	
Heads of the Harbor, Inc.	100.80	
Hutchens, Molly	23.10	
Knowlton, Laurie	11.55	
Knowlton, Laurie	26.25	
Leaf Financial Corporation	46.20	
Moose & Company, Inc.	97.31	
Rubel, Patricia	8.40	
Timberlake, Leah	123.90	
	<hr/>	
		1,378.16

TOWN OF BOOTHBAY HARBOR
TAXES RECEIVABLE
JUNE 30, 2013

2010-2011Personal Property

Battistini, Sharon	\$ 10.26	
Bosio, Richard A. & Laura A.	266.76	
Coombs, William	11.40	
Gilbert, Dawn	39.90	
Hagerthy, Cama	13.68	
Hutchens, Molly	23.94	
Rubel, Patricia	1.41	
Timberlake, Leah	140.22	
	<hr/>	
		\$ 507.57

2009-2010Personal Property

At The Beach	\$ 24.78	
Battistini, Sharon	2.18	
Dunbar, Sherri, LMT	5.90	
Hagerthy, Cama	14.16	
Hutchens, Molly	14.29	
Timberlake, Leah	158.12	
Townsend Coffeehouse & Wine Bar	384.09	
	<hr/>	
		603.52

2008-2009Personal Property

At The Beach	\$ 30.50	
Drechsler, Lin & Jeff	20.74	
Dunbar, Sherri, LMT	6.10	
Hagerthy, Cama	17.08	
Harbor Motor Court	97.60	
Harris, Marvin	45.14	
Keylease Plus, Inc.	1.22	
Rego, Wendy	418.46	
Timberlake, Leah	195.20	
	<hr/>	
		832.04

2007-2008Personal Property

At The Beach	\$ 33.30	
Drechsler, Lin & Jeff	44.40	
Dunbar, Sherri, LMT	5.55	
Hagerthy, Cama	19.98	
Keylease Plus, Inc.	1.11	
Rego, Wendy	419.58	
Timberlake, Leah	210.90	
	<hr/>	
		734.82

2006-2007Personal Property

America Online	\$ 1.06	
At The Beach	40.47	
Cole Fairfield, Anne	12.78	
Drechsler, Lin & Jeff	55.38	
Dunbar, Sherri, LMT	6.39	
Hagerthy, Cama	25.56	
Keylease Plus, Inc.	2.13	
	<hr/>	
		143.77
		<hr/>
		\$ 6,186.23

TOWN OF BOOTHBAY HARBOR
TAX ACQUIRED PROPERTY
JUNE 30, 2013

2010

Brewer, Stilman P., Devisees of	\$	213.85	
Foster, Glenburn A. & Ethelyn A. Huntley		206.30	
Olive Properties LLC		44.46	
Olive Properties LLC		197.22	
Olive Properties LLC		198.36	
Olive Properties LLC		199.50	
Olive Properties LLC		202.92	
Olive Properties LLC		225.72	
Olive Properties LLC		199.50	
Olive Properties LLC		209.76	
Wells, Donald E.		<u>4,507.56</u>	
	\$		6,405.15

2008

Farrin, Susan			715.41
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2007

Farrin, Susan			649.46
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2006

Farrin, Susan			606.52
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2005

Farrin, Susan			551.65
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2004

Farrin, Susan			584.38
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2003

Farrin, Susan			555.71
	\$	<u><u>10,068.28</u></u>	

TOWN OF BOOTHBAY HARBOR
TAX LIENS
JUNE 30, 2013

2012

29 McKown Street LLC	\$ 680.40
29 McKown Street LLC	634.20
29 McKown Street LLC	541.80
Abbott, Frances L.	438.90
Abbott, Frances L.	908.25
Azarian, Margaret Emery	1,121.40
Bean, David A. & Kathryn A.	10,981.95
Begley, James E. & Donna E.	33.30
Brewer, George & Virginia D.	241.50
Brewer, Marc & Tracy	666.75
Brewer, Marc A.	1,474.20
Brewer, Stilman P., Heirs of	511.35
Burns, Joan McQuade	2,679.60
Burns, Joan McQuade	1,572.90
Buthy, Kraig & Kerry S.	14.24
Carter, Arthur A.	1,264.20
Colette & Michael, LLC	1,771.29
Colette & Michael, LLC	640.50
Crocker, Allan R.	2,277.45
Curtis, Osborn Marcus, IV	2,220.75
Daniels, Frederick J.	1,290.45
Daniels, Frederick J.	115.50
Domenech-Cifuentes, Cindy E., Trustee	1,667.40
Doray, Nicole L.	1,584.45
Drake, Daniel W. & Sarah S.	1,689.45
Durfee, Joyce L., Life Estate	1,368.36
Edwards, Peter B.	15.61
Engert, Bruce C. & Mary-Ellen	3,791.55
Farnham, Frederick L.	710.85
Foster, Glenburn A. & Ethelyn A. Huntley	943.95
Friant, Mary Evelyn, Trustee	4,102.87
Garrett, Susan M. & Andrew R. Maxfield, Trust	699.30
Gasbarrone, Lesley & Signe, Klinger	598.19
Gleason, Martha W. & Dennis J.	6,248.55
Harbour Towne Inn, Inc.	2,777.77
Harrington, Brandon	32.55
Harrington, Edwin, Jr.	81.90
Hinds, Timothy	1,180.20
House, Frances Sullivan	56.26
Hyson, Ronald	585.90
Kane, Mary-Lynn	1,102.50
Kostyla, Edward A.	931.35
Kostyla, Edward A.	153.30
Lewis, Korey A.	666.22
Lyons, Lindy M., Devisees of	93.07
Lyons, Lindy M., Devisees of	724.46
Maddocks, Sewall T., Sr.	894.60
Manson, Elizabeth J.	715.05
Markee, Kenneth A. & Julie P.	88.01
Marsh, Robert S. Trustee	4,218.80

TOWN OF BOOTHBAY HARBOR
TAX LIENS
JUNE 30, 2013

2012 (Cont'd)

McDonough, Walter I., Jr.	\$	5,643.85	
Minde, Eugena Ann		1,335.60	
Moran, Michael T. & Barbara		9.70	
Morgan, Walter J., III & Susan F.		489.30	
Murray Hill Properties Limited		7,021.35	
Olive Properties LLC		40.95	
Olive Properties LLC		181.65	
Olive Properties LLC		182.70	
Olive Properties LLC		183.75	
Olive Properties LLC		186.90	
Olive Properties LLC		207.90	
Olive Properties LLC		183.75	
Olive Properties LLC		193.20	
Page, Maud W., Life Estate		2,003.61	
Paquette, Susan M.		1,229.55	
Perry, Richard		2,192.40	
Raymond, Scott		1,798.65	
Russell, Kim & Joni		1,619.10	
Russell, Kim & Joni		368.55	
Salathe, Edouard Michel		2,628.15	
Schicchi, Ludmila Louise		2,249.63	
Shaw, Teresa Ann		1,593.90	
Smith, Evelyn B., Trustee		355.42	
Timberlake, Travis & Leah		1,669.50	
Upham, Kim Reed		3,965.85	
Vosburgh, Sandra Lee Temple		1,353.45	
Wakelin, William B., IV		1,608.60	
Walsh, Beverly A.		624.75	
Welch, Emmalin C.		9,083.76	
Wells, Donald E.		4,142.25	
Williams, Charles T., Heirs		1,038.02	
			\$ 125,189.09

2011

Bean, David A. & Kathryn A.	\$	5,192.17
Brewer, Stilman P., Devises of		511.35
Carter, Arthur A.		72.71
Crocker, Allan R.		2,277.45
Curtis, Osborn Marcus, IV		2,081.00
Daniels, Frederick J.		914.03
Foster, Glenburn A. & Ethelyn A. Huntley		943.95
Hinds, Timothy		434.73
Kostyla, Edward A.		931.35
Kostyla, Edward A.		153.30
Maddocks, Sewall T., Sr.		59.61
Minde, Eugena Ann		1,335.60
Murray Hill Properties Limited		7,021.35
Olive Properties, LLC		40.95
Olive Properties, LLC		181.65

TOWN OF BOOTHBAY HARBOR
TAX LIENS
JUNE 30, 2013

2012 (Cont'd)

Olive Properties, LLC	\$	182.70	
Olive Properties, LLC		183.75	
Olive Properties, LLC		186.90	
Olive Properties, LLC		207.90	
Olive Properties, LLC		183.75	
Olive Properties, LLC		193.20	
Perry, Richard		760.27	
Raymond, Scott		1,798.65	
Russell, Kim & Joni		1,619.10	
Russell, Kim & Joni		368.55	
Salathe, Edouard Michel		2,628.15	
Shaw, Teresa Ann		796.95	
Timberlake, Travis & Leah		1,669.50	
Wakelin, William B., IV		1,608.60	
Wells, Donald E.		4,144.35	
		<hr/>	\$ 38,683.52

2001-2002 1,085.94

2000-2001 233.66

\$ 165,192.21

TOWN OF BOOTHBAY HARBOR
CAPITAL PROJECTS
JUNE 30, 2013

REVALUATION:

Balance, July 1, 2012	\$ 120,898.70	
Add: Interest	<u>241.70</u>	
Balance, June 30, 2013		\$ 121,140.40

COMPREHENSIVE PLAN:

Balance, July 1, 2012	\$ 20,070.39	
Add: Interest	39.00	
Transfer - In	10,000.00	
Deduct: Withdrawal	<u>(20,942.04)</u>	
Balance, June 30, 2013		9,167.35

HARBOR MANAGEMENT:

Balance, July 1, 2012	\$ 10,073.44	
Add: Interest	20.14	
Deduct: Transfer - Out	<u>(10,097.95)</u>	
Balance, June 30, 2013		(4.37)

MATCHING FUNDS FOR FUTURE GRANTS:

Balance, July 1, 2012	\$ 21,828.74	
Add: Interest	<u>0.65</u>	
Balance, June 30, 2013		21,829.39

POLICE DEPARTMENT VEHICLE:

Balance, July 1, 2012	\$ 13,024.52	
Add: Interest	8.19	
Transfer - In	13,000.00	
Deduct: Transfer - Out	<u>(26,032.71)</u>	
Balance, June 30, 2013		-

CAPITAL RESERVE:

Balance, July 1, 2012	\$ 95,740.61	
Add: Interest	205.60	
Transfer - In	105,000.00	
Deduct: Transfer - Out	<u>(104,642.05)</u>	
Balance, June 30, 2013		96,304.16

POLICE DEPARTMENT COPS GRANT:

Balance, July 1, 2012	\$ 50,398.96	
Add: Interest	114.56	
Transfer - In	10,000.00	
Deduct: Transfer - Out	<u>(22,406.13)</u>	
Balance, June 30, 2013		38,107.39

ESCROW RESERVE:

Balance, July 1, 2012	\$ 116.25	
Add: Interest	<u>0.24</u>	
Balance, June 30, 2013		116.49

TOWN OF BOOTHBAY HARBOR
CAPITAL PROJECTS
JUNE 30, 2013

FOOTBRIDGE ENHANCEMENT:

Balance, July 1, 2012	\$ 9,260.97	
Add: Interest	18.04	
Contributions	75.00	
Deduct: Withdrawal	(4,867.01)	
Balance, June 30, 2013		\$ 4,487.00

FULLER ESCROW RESERVE:

Balance, July 1, 2012	\$ -	
Add: Interest	0.97	
Contributions	3,000.00	
		3,000.97
Balance, June 30, 2013		<u>\$ 294,148.78</u>

Tax Collector's Report

Outstanding Taxes as of April 1, 2014**2013 Unpaid Real Estate Taxes**

120 COMMERCIAL STREET REALTY LLC	6,469.75	COLETTE & MICHAEL LLC	2,213.84
120 COMMERCIAL STREET REALTY LLC	889.63	COLETTE & MICHAEL LLC	682.04
29 MCKOWN STREET LLC TOM MYETTE	1,449.06	CROCKER ALLAN R	2,425.16
29 MCKOWN STREET LLC TOM MYETTE	1,350.66	& BARBARA M CARBONE-CROCKER	
29 MCKOWN STREET LLC TOM MYETTE	1,153.88	CURTIS JEFFREY D	4,401.22
ABBOTT DONALD B	287.04	CURTIS JEFFREY D	3,817.25
ALEXANDER DEVELOPMENT LLC	5.49	CURTIS JEFFREY D	1,441.18
ANDREWS JOHN F JR	3,324.12	CURTIS OSBORN MARCUS IV	2,363.67
ANDREWS JOHN F JR & LISA T	2,371.49	DANIELS FREDERICK J	122.99
APPALACHEE VILLAGE ASSOCIATION	8.50	DAVIS WILLIAM A III	201.50
AZARIAN MARGARET EMERY	2,468.70	DECOSTA MARY C	361.52
BARKER GARY T	1,993.04	DEPAOLA SUSAN	1,194.06
BARTER ALLEN J & KATHRYN T	215.11	DOLAN DENNIS F DOLAN EMILY C	2,913.77
BEAN DAVID A & KATHRYN A	11,694.22	DOMENECH-CIFUENTES CINDY E TRSTS	1,775.54
BERRY THOMAS A	1,396.38	& SUSAN & HONDO PERDOMO TRSTS	
BOOTHBAY HOLDINGS LLC	14.80	DORAY NICOLE L	1,686.10
BOSCO JOSEPH A & CAROL B	633.02	DURFEE JOYCE L LIFE ESTATE	712.21
BOUFFARD RONALD P	1,173.72	EGG PROPERTIES LLC	7,697.00
BOWER AMY S DAVID C FISICHELLA	627.27	EGG PROPERTIES LLC	2,936.13
BREWER DOROTHY	1,013.27	EGG PROPERTIES LLC	4,050.88
BREWER MARC & TRACY	710.00	EWING ROBERT	577.52
BREWER MARC A	1,568.70	FALCO THERESA R	432.46
BREWER MICHAEL & MARTHA CLAYTER	1,215.37	FARRIN CLIVE D LIFE TENANT	973.71
BREWER PATRICIA A	1,065.47	FELDMANN MICHAEL & SUSAN HODDER	3,628.29
BROWN BARBARA E	544.00	FINN ELIZABETH C	2,210.48
BROWN CYNTHIA & JUDITH WILLIAMS	664.34	FINNIGAN PAM & MICHAEL MCCARTHY	782.48
BROWN KAY LIFE TENANT	531.91	FRIANT MARY EVELYN TRUSTEE	8,741.31
BROWN LOUISE D & CATHY E MCDANIEL	1,509.43	FULLER LEONARD	335.43
BUCK JOHN T	368.16	FULLER LEONARD H & CYNTHIA J	467.36
BURLEY PHYLLIS NORTON	612.72	FULLER LEONARD H & CYNTHIA J	1,127.04
BURNS JOAN MCQUADE	2,853.39	GAGNE DAVID A & CHRISTINE M	434.84
BURNS JOAN MCQUADE	1,674.92	GAGNON DAN & SUE	248.92
BUTHY KRAIG & KERRY S	96.96	GARRETT SUSAN & ANDREW MAXFIELD	671.95
CAMPBELL THOMAS C & BELINDA L	1,240.81	SUSAN M GARRETT TRUST	
CARTER ARTHUR A	1,345.08	GARVEY DOMINIC LIFE TENANT	632.85
CARVER ERNEST & VICKIE	1,214.26	GLEASON MARTHA W & DENNIS J	6,653.82
CARY BARBARA	884.86	GRAY TERENCE K & JENNIFER M	395.64
CASEY JEREMIAH M	817.10	GREENLEAF ALBERT L & CLEO R	916.71
CAVANAUGH TOM R	805.55	GREENLEAF LODGING CORP	4,004.72
CIRULLO WILLIAM D & SUSAN E	1,229.10	GRIFFIN MARGUERITE J	4,718.38
CLARK ANDREW D & KATRINA C	526.41	GUDROE SARAH K	178.90
CLARK ANDREW D & KATRINA C	179.68	GUZZO DAWN K & GARY	960.52
CLIFFORD LUANNE	1,022.60	HAGGETT CHARLES E III & MARTHA A	1,011.07
COLCORD DONALD W	1,026.41	HAGGETT MARTHA A	570.92

HARBOUR TOWNE INN INC	5,915.88	NICKERSON LORAINÉ	606.42
HARRIS DANIEL A	470.73	NORTH CHARLES E III & ANNE K	20.36
HARTLEY KELSEY L; SONNI K & ALI K	1,860.59	O'BRIEN GERARD P & HEATHER M	1,799.03
HASLAM JANETH TRUSTEE	360.74	PAGE MAUD W LIFE ESTATE	1,995.89
ROBERT HASLAM JR REV. TRUST		C/O NEAL D & LISA M PAGE	
HATCH ALICE B	16.39	PAGE NEAL D RICHARD C PAGE	1,193.02
HAWKE ASSOCIATES LLC	6,681.76	PAQUETTE SUSAN M	1,309.29
HINDS TIMOTHY	806.96	PERKINS JILL T	785.02
HOUSE FRANCES SULLIVAN	565.76	PERRY RICHARD	2,334.60
& RICHARD A HOUSE		PHELPS EDWARD J & MARY E	2,459.82
HOWARD WYMAN JR TRUSTEE	1,621.24	PIERCY EBBEN L	702.91
WY-N-HEL TRUST		POWERS JAMES A	1,078.10
HOWARD WYMAN JR TRUSTEE	186.71	REDFIELD THOMAS H SR	1,385.28
WY-N-HEL TRUST		& MARTHA H REDFIELD TRUSTEES	
HOWARD HUGH W JR	287.34	RICCARDI PAT JR & JOHN DOHERTY JR	1,304.13
HYSON RONALD	622.30	RICE CHERYL	606.93
JILL DOYLE LIVING TRUST	4,122.43	RICHARDSON KATHERINE A	636.20
JILL & JOSEPH DOYLE TRUSTEES		ROBERTS DOUGLAS S & ELISE C	2,241.39
JONES SUZANNE J	839.08	RUSSELL KIM & JONI	1,724.11
KANE MARY-LYNN	1,174.00	RUSSELL KIM & JONI	392.46
KELLEY ANDREW J	420.37	SCHADLER SUSAN MORROW	13,639.71
KOSTYLA EDWARD A	991.76	SCHICCHI LUDMILA LOUISE	2,525.80
KOSTYLA EDWARD A	163.24	SEA BREEZE	2,550.75
LAMPKE RICHARD & ROSALIND WHITNEY	807.75	SEA BREEZE	196.71
LEWIS GARY E & DONNA L	1,557.17	SEWALL ALICE M TRUSTEE	1,832.57
LEWIS KOREY A PERKINS KATHLEEN C	1,418.87	ALICE M SEWALL TRUST AGREEMENT	
LINEKIN HEIGHTS ASSOCIATION	74.18	SHIELDS SUZANNE L	1,804.61
LOPEZ JOHN G; ANTONIO LOPEZ III	119.23	SMIGIELSKI JOHN B & TERESE A	1,946.31
& ALEXANDRA L HIGH		SMITH ZACHARY SCOTT	2,810.66
LOPEZ JOHN G; ANTONIO LOPEZ III	446.74	SNOW JAMES K	8002.26
& ALEXANDRA L HIGH		SPRING WILLIAM	14.33
LYONS LINDY M DEVISEES OF	700.31	SPRUCE LODGE ENTERPRISES LLC	185.72
MACDONALD RICHARD J	756.66	SPRUCE POINT CAPITAL LLC	2,013.35
MAIR SHARON & JOSEPH	21.53	SPRUCE POINT CAPITAL LLC	35,896.86
MARKEE KENNETH A & JULIE P	186.71	SPRUCE POINT CAPITAL LLC	809.41
MARSH ROBERT S TRUSTEE	8,884.42	SPRUCE POINT CAPITAL LLC	242.33
MARTIN SHAMUS & MELANIE MARTIN	1,416.64	SPRUCE POINT CAPITAL LLC	341.24
MCCAMMON JOSEPH N & LAURIE C	6.03	SPURGIN ROBERT L & VIRGINIA M	1,601.78
MCCUSKER MARY T	330.65	STEVENS GLENN P	326.40
MCDONOUGH WALTER I JR & JANET E	5,909.04	SWARTSBERG KAREN VANDER JOHN	550.59
MCGEE ROBERT E & HEIDI C	6,495.03	SWARTSBERG KAREN JOHN VANDER	873.69
MCNUTT JOHN DANIEL & JANICE L	2,096.32	TAPLIN GLORIA ANN FRED KAPLAN	302.22
MEADOW LAND COMPANY	11,163.54	TAPLIN GLORIA ANN FRED KAPLAN	46.16
MERTON JOSEPH B JR & JENNIFER F	2,040.27	TAYLOR DAVID	1,010.76
MILINOWSKI ROGER R & JUDITH W	2,724.94	THOMPSON JOHN E	1,273.52
MINDE EUGENA ANN	1,422.23	THOMPSON PATRICIA M	7.34
MORGAN WALTER J III & SUSAN F	254.54	TIMBERLAKE TRAVIS & LEAH	1,777.78
MORSE MARY ANN	601.14	TROTTIER MARIE A	3,411.33
MUCCI NANCY BRIGGS	3,210.14	UPHAM KIM REED	8,445.02
MURDY JEFFREY A	560.38	VINCENT VALERIE ANN SNOW	1,307.25
MURRAY HILL PROPERTIES LTD LIA. CO	7,476.74	VINCENT VALERIE ANN SNOW;	3,520.06
NADEAU TERRI NADEAU TERRI TRUSTEE	18.79	& ANNE DURAND; JENNIFER MERTON	
SHELLI SANBORN TRUST			

VOSBURGH SANDRA LEE TEMPLE	1,441.23	2012 Tax Liens (continued)	
WAKELIN WILLIAM B IV	1,712.93	PAQUETTE SUSAN M	1,404.76
WALSH BEVERLY A	665.28	RUSSELL KIM & JONI	1,322.99
WELCH EMMALIN C	9,671.12	RUSSELL KIM & JONI	459.39
WHITE ROBERT & PHYLLIS CO-TRSTS	1,366.60	TIMBERLAKE TRAVIS & LEAH	1,896.92
THE WHITE FAMILY TRUST		VOSBURGH SANDRA LEE TEMPLE	1,527.70
WILCOX PAULA B PATRICK C WILCOX	264.85	WAKELIN WILLIAM B IV	1,806.05
WILGREN MARK&PAM MORRIS- WILGREN	37.91	WALSH BEVERLY A	738.87
WILLIAMS CHARLES T HEIRS	804.82	WELCH EMMALIN C	9,966.84
C/O SHELDON TRASK PERS REP			
WITT LUCINDA MORSE TRUSTEE	1,263.84	2013 Unpaid Personal Property Taxes	
LUCINDA MORSE WITT LIVING TRUST		ANDREWS JOHN F JR DMD	529.98
WITT LUCINDA MORSE TRUSTEE	1,864.44	ARSENAULT ANYA	48.18
LUCINDA MORSE WITT LIVING TRUST		BATTISTINI SHARON	10.95
WRIGHT MARY ELLEN	629.49	BOATHOUSE PUB & LOBSTER BAKES	154.94
YALE THOMAS L. AND DEBORAH P.	7.31	BOOTHBAY HARBOR MARINE SVCS	45.99
THOMAS L. YALE LIVING TRUST		BOOTHBAY HARBOR SHIPYARD LLC	481.80
YENTSCH COLIN& CARLTON TREE GROW	18.68	BOSIO RICHARD A & LAURA A	416.10
YENTSCH COLIN C & SARA W	1,403.41	BPUMO ENTERPRISES LTD	21.83
YENTSCH COLIN C & SARA W	187.92	BROWN CYNTHIA & JUDY WILLIAMS	21.35
ZAMORE WIGTON & BARBARA KASABIAN	3,127.17	CALYPSO INC	25.19
		CHRISTMAS MAGIC OF MAINE INC	24.64
		CURTIS PAMELA	40.52
2012 Tax Liens		DEAD RIVER COMPANY	292.36
29 MCKOWN STREET LLC	787.71	FLAGSHIP MOTOR INN LLC	48.73
29 MCKOWN STREET LLC	738.11	FRIANT MARY EVELYN	281.41
29 MCKOWN STREET LLC	638.93	GLEASON FINE ART INC	32.85
AZARIAN MARGARET EMERY	1,274.57	GUDROE SARAH	144.54
BEAN DAVID A & KATHRYN A	1,888.02	HAGERTHY CAMA	14.24
BREWER MARC & TRACY	778.58	HARBORSIDE CNT FOR WELLBEING	35.04
BREWER MARC A	1,671.65	HARBOUR TOWNE INN INC	153.30
CARTER ARTHUR A	1,448.68	HAWKE MOTORS	231.05
COLETTE & MICHAEL LLC	1,977.74	HEADS OF THE HARBOR INC	89.79
COLETTE & MICHAEL LLC	762.16	MACDONALD RICHARD J	32.85
CROCKER ALLAN R	2,521.29	MAINELY SCOOTERS LLC	6.57
CURTIS OSBORN MARCUS IV	2,459.71	MEADOW LAND COMPANY	565.57
DANIELS FREDERICK J	177.22	MILINOWSKI ROGER	5.47
DORAY NICOLE L	1,008.12	MOOSE & COMPANY INC	167.54
DRAKE DANIEL W & SARAH S	1,912.57	MR CATERER INC	90.89
FRIANT MARY EVELYN TRUSTEE	4,467.67	NADEAU THOMAS P OD	266.08
FULLER LEONARD & CYNTHIA	215.37	O'HARA CORPORATION	19.71
HARBOUR TOWNE INN INC	3,051.35	PIZER RICHARD C	261.71
HOUSE FRANCES SULLIVAN & RICHARD	59.32	SAVAGE HEATHER	43.25
KOSTYLA EDWARD A	1,073.34	SPRUCE POINT CAPITAL LLC	2,329.06
KOSTYLA EDWARD A	224.57	SWARTSBERG KAREN	12.04
MARSH ROBERT S TRUSTEE	4,581.23	TIMBERLAKE LEAH	139.07
MINDE EUGENA ANN	1,514.35	VINCENT VALERIE SNOW	33.40
MURRAY HILL PROPERTIES LIMITED	7,723.06	WILEY PAMELA LMT	6.57

2012 Unpaid Personal Property Taxes

ANDREWS JOHN F JR DMD	599.07
BATTISTINI SHARON	11.46
BOSIO RICHARD A & LAURA A	428.40
HAGERTHY CAMA	14.89
HARBOUR TOWNE INN INC	159.22
HEADS OF THE HARBOR INC	103.09
KNOWLTON LAURIE	11.46
LEAF FINANCIAL CORP	132.87
MOOSE & COMPANY INC	175.25
PIZER RICHARD C	273.77
RUBEL PATRICIA	8.02
TIMBERLAKE LEAH	144.33

2011 Unpaid Personal Property Taxes

BATTISTINI SHARON	10.97
BOOTHBAY HARBOR LAUNDRY LLC	342.40
BOSIO RICHARD A & LAURA A	41.72
EMERSON ROB & DEE ANNE	191.35
HAGERTHY CAMA	15.85
HARBOUR TOWNE INN INC	81.27
HEADS OF THE HARBOR INC	117.00
HUTCHENS MOLLY	26.81
KNOWLTON LAURIE	13.41
KNOWLTON LAURIE	30.47
LEAF FINANCIAL CORPORATION	52.06
MOOSE & COMPANY INC	108.01
RUBEL PATRICIA	9.75
TIMBERLAKE LEAH	143.82

2010 Unpaid Personal Property Taxes

BATTISTINI SHARON	12.66
COOMBS WILLIAM	14.06
HEADS OF THE HARBOR INC	49.23
HAGERTHY CAMA	16.88
HUTCHENS MOLLY	29.54
TIMBERLAKE LEAH	172.99

2009 Unpaid Personal Property Taxes

AT THE BEACH	31.23
DUNBAR SHERRI LMT	7.43
HAGERTHY CAMA	17.85
HUTCHENS MOLLY	17.36
TIMBERLAKE LEAH	199.27
TOWNSEND COFFEEHOUSE WINE BAR	478.29

2008 Unpaid Personal Property Taxes

AT THE BEACH	48.14
DRECHSLER LIN & JEFF	32.64
DUNBAR SHERRI LMT	9.63
HAGERTHY CAMA	26.95
HARBOR MOTOR COURT	151.34
HARRIS MARVIN	71.24
KEYLEASE PLUS INC	1.93
REGO WENDY	660.40
TIMBERLAKE LEAH	308.06

2007 Unpaid Property Taxes

AT THE BEACH	58.29
DRECHSLER LIN & JEFF	77.72
DUNBAR SHERRI LMT	9.71
HAGERTHY CAMA	34.98
KEYLEASE PLUS INC	1.94
REGO WENDY	734.50
TIMBERLAKE LEAH	369.20

2006 Unpaid Personal Property Taxes

AMERICA ONLINE	1.91
AT THE BEACH	72.75
COLE FAIRFIELD ANNE	22.98
DRECHSLER LIN & JEFF	99.56
DUNBAR SHERRI LMT	11.48
HAGERTHY CAMA	45.95
KEYLEASE PLUS INC	3.83

2013 ASSESSOR'S REPORT

VALUATION	APPROPRIATION	OVERLAY	ASSESSMENT	TAX RATE
\$594,378,360.00	\$7,400,652.00	\$33,114.33	\$6,640,876.84	\$10.95

COMPARISON OF VALUATION, INCREASE IN VALUATION, AMOUNT OF ASSESSMENTS,

DEDUCTIONS, TAX RATE AND OVERLAY OVER A PERIOD OF TEN YEARS

YEAR	VALUATION	INCREASE	ASSESSMENT	REVENUE SHARING BLOCK GRANT	OVERLAY RATE		
2003	\$559,103,940.00	\$211,462,747.00	\$5,085,412.98	\$138,680.00	\$0.00	\$21,887.80	\$9.14***
2004	\$561,011,154.00	\$1,907,214.00	\$5,349,272.30	\$125,200.00	\$0.00	\$15,862.86	\$9.58
2005	\$563,278,747.00	\$2,267,593.00	\$5,615,733.28	\$113,450.00	\$0.00	\$10,415.83	\$10.03
2006	\$567,750,156.00	\$4,471,409.00	\$6,046,539.16	\$113,450.00	\$0.00	\$24,591.70	\$10.65
2007	\$574,570,182.00	\$6,820,026.00	\$6,377,729.02	\$120,684.00	\$0.00	\$134,612.35	\$11.10
2008	\$578,546,328.00	\$3,976,146.00	\$7,055,138.11	\$84,627.00	\$0.00	\$123,888.16	\$12.20
2009	\$582,851,630.00	\$4,305,302.00	\$6,877,649.23	\$68,627.00	\$0.00	\$133,105.44	\$11.80
2010	\$586,519,170.00	\$3,667,540.00	\$6,686,318.54	\$75,120.00	\$0.00	\$243,810.91	\$11.40
2011	\$589,771,580.00	\$3,252,410.00	\$6,192,601.59	\$75,120.00	\$0.00	\$62,548.35	\$10.50
2012	\$592,357,000.00	\$2,585,420.00	\$6,219,748.50	\$80,000.00	\$0.00	\$47,625.34	\$10.50
2013	\$594,378,360.00	\$2,021,360.00	\$6,640,876.84	\$80,000.00	\$0.00	\$33,114.33	\$10.95

*** Revaluation Year

Annual Report, 2013

Assessor's Report

VALUATION

Real Estate

Land \$382,225,100.00
Buildings 205,056,460.00

\$587,281,560.00

Personal Property

6,962,900.00

\$594,244,460.00

Homestead Exemption Value

3,577,760.00

TOTAL VALUE

\$597,822,220.00

ASSESSMENT

Valuation X Rate \$597,822,220.00 X .01095= \$6,546,153.31

Homestead Exemption Reimbursement: \$1,788,880.00 X .01095= \$19,588.24
(\$3,577,760.00 ÷ 2=\$1,788,880.00)

COMPUTATION OF COMMITMENT

Town Appropriation \$4,084,394.00
County Tax 867,276.00
C.S.D. 2,448,982.00
Overlay 33,114.33

\$7,433,766.33

LESS:

Revenues \$825,406.00
Revenue Sharing 80,000.00
Homestead Exemp 19,588.24
BETE Reimbursement 1,795.25

(926,789.49)

2013 TAX COMMITMENT

\$6,506,976.84

ASSESSMENTS

Real Estate \$6,430,733.08
Personal Property 76,243.76
\$6,506,976.84

Less Abatements: (0)
Plus Supplementals: \$1,761.42

NET REVENUE FROM TAXATION

\$6,508,738.26

2013-2014 SUPPLEMENTALS

Scott and Mylese See

\$1,761.42

List of Taxpayers 2013-2014
Real Estate and Personal Property
(Based on Assessed Values as of April 1, 2013)

Owner	Second Owner	Map Lot	Original Tax
120 COMMERCIAL STREET REALTY LLC		015-023	12,892.53
120 COMMERCIAL STREET REALTY LLC		015-043-A	1,772.80
29 MCKOWN STREET LLC	TOM MYETTE	015-092-001	1,419.12
29 MCKOWN STREET LLC	TOM MYETTE	015-092-002	1,322.76
29 MCKOWN STREET LLC	TOM MYETTE	015-092-003	1,130.04
A R TANDY JR REVOCABLE TRUST	A R TANDY JR TRUSTEE	025-022-A	17,098.43
ABATE FRANK J &	HELEN BIRDSONG-ABATE	024-015	692.04
ABATE ROBERT R & ELAINE C		010-032-041T	1,745.43
ABATE ROBERT R & ELAINE C		010-032-031A	1,866.98
ABBOTT DEREK ARDENE		031-020	546.41
ABBOTT DONALD B		026-022-G	594.59
ABBOTT HENRY E & CAROL P		031-026-A	542.03
ABBOTT RONALD F & LAUREL		031-028	892.43
ADDESS KARLA L & STANLEY R		014-039-001	1,413.65
ADDIS CHRISTOPHER T & LISA A		011-071	4,304.45
ADOLFSSON RALF AKA &	ULLA ANN-BRITT ADOLFSSON TRUSTEES	005-024	10,099.19
AESCHLIMAN LEA H		027-001-053	978.93
*AGAMAN SUSAN L		022-046	1,408.83
AIR VALET			10.95
ALAN W FISHER TRUST NO 1		011-037	1,624.98
ALBAUM JILL M & RICHARD		031-036-B	2,544.78
ALBERT JEFFREY MARSHALL	ELIZABETH JEAN ALBERT	005-017	3,044.10
ALDRICH BARBARA J		018-002-A	750.08
ALEXANDER DEVELOPMENT LLC		020-190-C	264.99
ALEXANDER DEVELOPMENT LLC		020-190-B	264.99
ALEXANDER DEVELOPMENT LLC		020-190-E	264.99
ALEXANDER DEVELOPMENT LLC		020-190-H	262.80
ALEXANDER DEVELOPMENT LLC		020-190-D	264.99
ALEXANDER DEVELOPMENT LLC		020-190-G	264.99
ALEXANDER DEVELOPMENT LLC		020-190-F	267.18
ALICE B HATCH IRREVOCABLE TRST OF 2012	MARCIA SLINGERLAND & STEVEN BURKE CO-TRSTS	004-007	2,510.84
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	006-002-J	54.75
ALLEN BRUCE H; NANCY A THAYER &	ERIK H ALLEN JR	006-001	233.24
ALLEN BRUCE H; NANCY A THAYER &	ERIK H ALLEN JR	006-002	1,144.27
ALLEN BRUCE H; NANCY L THAYER &	ERIK H ALLEN JR	006-002-G	467.57
ALLEN GREG B & NATALIE A		031-019	394.20
ALLEN MARK E & GARRY L STEWART		016-037	1,949.10

Owner	Second Owner	Map Lot	Original Tax
ALLISON WILLIAM C IV LIFE ESTATE		024-049	7,327.74
ALLISON WILLIAM C IV LIFE ESTATE		024-048	98.55
ALLISON WILLIAM C IV LIFE ESTATE;	ELIZABETH S BAGONZI; JOY SUTTON COLLINS	024-052-A	5,291.04
ALYSSA D CAMERON 2007 TRUST	JOHN D & ALYSSA D CAMERON CO-TRUSTEES	009-012	8,949.44
AMBROSIO ANTHONY J		020-192-003	533.27
AMBROSIO ANTHONY J		020-192-004	405.15
AMERIGAS PROPANE LP			3.28
AMES ROBERT & SHARON MACHON-AMES		029-040-L	1,372.04
ANAGNOST ALLAN J	LINDA MURPHY-ANAGNOST	026-033-H	1,042.44
ANANIS JAMES J & EVELYN KOENIG-ANANIS		007-007-H	1,258.16
ANDERSEN ARTHUR A III & STEPHANIE M		018-047	1,621.70
ANDERSON GARY W & JUDITH R		025-014-B-002	3,455.82
ANDERSON KENNETH C & LINDA W		007-005	2,460.47
ANDERSON LORA JANE N		011-067	4,270.50
*ANDERSON WARREN R & AUDREY H		025-018-002B	4,969.77
ANDERSON WILL C & JULIANA C		026-017	1,693.97
ANDERSON WILL C & JULIANA C		026-018	68.99
ANDREWS CAROLINE A; CHARLES S &	CATHARINE H ANDREWS CO-TRSTS	009-029	8,177.46
ANDREWS CAROLINE A; CHARLES S &	CATHARINE H ANDREWS, CO-TRSTEEES	009-028	1,977.57
ANDREWS CRAIG S			378.87
ANDREWS CRAIG S		020-093	4,217.94
ANDREWS DANIEL		021-013-A	267.18
ANDREWS DANIEL & EVELYN		021-004	1,142.09
ANDREWS HEATHER LMT			38.32
ANDREWS JOHN F JR		029-033	3,255.44
ANDREWS JOHN F JR & LISA T		016-115	2,322.50
ANDREWS JOHN F JR DMD			529.98
ANDREWS LAWRENCE E & DEBRA H		029-021-D	120.45
ANDREWS MALCOLM		021-019	1,504.53
ANDREWS WILLIAM & HEATHER M S ANDREWS		019-016-A	2,372.86
ANDREWS WILLIAM S & HEATHER M S		019-016	2,571.06
ANGEL JACK DELANO & SARA T		011-009-K	904.47
ANGELONE MARY SANDRA		026-033-F	1,621.70
ANNABLE JEANNETTE E TRUSTEE	JEANNETTE E ANNABLE LIVING TRUST	010-032-021B	2,075.03
ANNE P BUTLER REVOCABLE TRUST	ANNE P & WILLIAM S BUTLER TRUSTEES	018-040	2,025.75
ANNENBERG MARCIA		029-041-003	1,278.96
ANTHONY VAUGHAN C & JOANNE A		029-007	260.61
ANTHONY VAUGHN C & JOANNE A		029-007-A	315.36
APOLLONIO SPENCER & ANNMARIE		022-054	1,571.33

Owner	Second Owner	Map Lot	Original Tax
APOLLONIO TAYLOR		029-028	1,797.99
APPALACHEE VILLAGE ASSOCIATION		021-044	413.91
APPALACHEE VILLAGE ASSOCIATION		021-042	2,200.95
AREY CATHERINE G		026-033-D	1,379.70
ARLENE G MCINTOSH TRUST		015-118-002	2,923.65
*ARMENDARIS JOYCE S		019-127	1,432.92
ARMY KENNETH L & NANCY L		015-025	261.71
ARMY KENNETH L & NANCY L		015-026-001	5,945.85
ARNOLD GARY L & RITA E		026-007	3,002.49
ARSENAULT ANYA			48.18
ARSENAULT JOHN N & LAURA M		022-060	1,620.60
ASHER PAULA J		019-143	2,062.98
ASPLUNDH EDWARD K & GWENDOLYN M		021-071-A	5,515.52
ASPLUNDH EDWARD K & GWENDOLYN M		021-071	4,832.23
ASPLUNDH EDWARD K & GWENDOLYN M		021-069	3,799.65
ASPLUNDH EDWARD K & GWENDOLYN M		021-068	3,901.48
ATKINSON DENISE A		019-104	1,123.47
ATKINSON SCOTT E		004-001-A	3,297.05
ATKINSON SCOTT E &	SYDNEY E ATKINSON	004-001	9,402.77
ATLAS ENTERPRISES LLC		010-054-013	374.49
ATLAS ENTERPRISES LLC		010-054-001	281.41
ATLAS ENTERPRISES LLC		010-054-002	319.74
ATLAS ENTERPRISES LLC		010-054-012	453.33
ATLAS ENTERPRISES LLC		010-054-006	295.65
ATLAS ENTERPRISES LLC		010-054-003	305.51
ATLAS ENTERPRISES LLC		010-054-004	319.74
ATLAS ENTERPRISES LLC		010-054-009	361.35
ATLAS ENTERPRISES LLC		010-054-008	1,748.72
ATLAS ENTERPRISES LLC		010-054-005	285.80
ATLAS ENTERPRISES LLC		010-054-007	360.26
ATLAS ENTERPRISES LLC		010-054-011	310.98
ATLAS ENTERPRISES LLC		010-054-010	301.13
AUDIN CURTIS H &	JANIS AUDIN GUELZOW	010-059	114.98
AUDIN CURTIS H &	JANIS AUDIN GUELZOW	010-064	996.45
AUGUSTINE VALERIE M		030-029	993.17
AZARIAN MARGARET EMERY		010-003	1,169.46
BABCOCK KATHERINE P & L KENT BABCOCK CO-TRUSTEES		011-052	1,552.71
BADGER JEFFREY S &	MELISSA J LANGILLE	023-023	1,057.77
BAGONZI ELIZABETH SUTTON &	JOY SUTTON COLLINS	024-050	3,547.80

Owner	Second Owner	Map Lot	Original Tax
BAILEY ROBERT J & MARY A		015-043-016	3,801.84
BAKER DONALD & BARBARA SANDS		020-031	1,353.42
BALLS ANN K & VINCENT MATTHEW BALLS		018-064-A	1,469.49
BALMY DAY CRUISES		015-079	768.69
BALMY DAYS-MARANBO II INC			14.24
BALOG SHELIA A		029-006-C	1,388.46
BALSDON ELIZABETH C		018-001	863.96
BALSDON RUTH S		029-040-C	1,370.94
BALSDON TYLER		022-039-001-A	27.38
BANK OF MAINE (THE)			762.12
BANK OF OKLAHOMA NA &	JAMES B KITE JR TRUSTEES	009-001	22,225.22
BARKER BENJAMIN L		029-006-G	1,495.77
BARKER GARY T		022-022	3,985.80
BARNES ARTHUR P & HELENE S TRUSTEES	THE BARNES REVOCABLE TRUST	004-015	5,574.65
BARNHURST KEVIN J TRUSTEE	DONNA A BARNHURST TRUSTEE	014-020-003B	2,807.58
BARR PAUL T & ILENE A		017-014	3,367.13
BARRETT MARY E		004-017	4,375.62
BARROWS JAMES R & WENDY A		018-065	1,435.54
BARROWS JAMES R & WENDY A		029-044	153.30
BARROWS JAMES R & WENDY A		018-065-A	1,718.05
BARRS CHARLES S JR & KATHLEEN		011-054-A	4,343.87
BARRY BRUCE & VIVIAN		025-014-B-003	1,992.90
BARTER ALFRED A		020-185	1,153.03
BARTER ALFRED A		020-186	98.55
BARTER ALLEN J & KATHRYN T		026-021	1,058.87
BARTER CALVIN W & SALLY P		029-026	745.70
*BARTER DONALD S		026-001	1,702.29
BARTER DONALD S; GARY L ARNOLD	& THOMAS R VANACORE TRUSTEES	026-008-A	19.71
BARTER GAIL P &	JOHN R HUTCHINS	026-033-002	1,284.44
BARTER GREGORY W & LUCY H		022-050	1,471.68
BARTER HOWARD B & SALLY S		028-011	3,263.10
*BARTER JAMES C & NELLIE S		031-034	1,311.37
BARTER KEVIN L		020-139	1,074.20
*BARTER M ROBERT		020-054	4,424.46
BARTER MARY		026-024	630.72
BARTER MICHAEL A &	KIMBERLY R SOLER	025-001-B	1,683.02
*BARTER MILES N & SHARON		015-050	1,574.17
BARTER SANDRA L		029-040-F	1,069.82
BARTHE P JAMES & NANCY R TRSTS	PAUL G & DEBRA LYNN STRAUSS TRSTS	015-105	8,521.29

Owner	Second Owner	Map Lot	Original Tax
BARTHE P JAMES & NANCY R TRSTS		015-104	3,923.39
BARTLETT F PARKER & FRANCES M		017-002	2,592.96
BARTLETT HILARY E		029-021	1,640.31
BARTON ALEXANDRA; SARAH; LISA	WILLIAM F BARTON	004-032	2,410.09
BARTON FREDERICK DURRIE		004-038	6,518.54
BARTON ROBERT BRADFORD		004-020	5,195.77
BARTON WILLIAM E		004-033	3,727.38
BARTON WILLIAM EMERSON		004-025	9,623.96
BASS JOHN R II TRUSTEE		004-063	12,833.40
BATAKIS MARY T		029-008	242.00
BATH SAVINGS INSTITUTION			705.18
BATH SAVINGS INSTITUTION		015-096	10,713.48
BATTISTINI SHARON			10.95
BAYBERRY HOUSE INC			170.82
BAYVILLE INN INC		024-021	4,775.30
BAZINET SUZANNE C TRUSTEE	BAZINET RONALD	011-063-A	1,102.67
BBH MONTGOMERY ROAD LLC		022-043	2,233.80
BBH REALTY LLC			158.78
BBH REALTY LLC		015-072	7,222.62
BBH SCHOOL STREET LLC		020-149	1,434.45
BEACH COVE HOTEL & RESORT			379.97
BEACH CREST LLC		007-008-B	1,423.50
BEACH POINT LLC		007-008-C	7,704.42
BEAL TED M & KAREN L		015-030	3,473.34
BEALS DAVID A & VIRGINIA A TRUSTEES	BEALS FAMILY VACATION HOME TRUST	010-032-081B	1,925.01
BEAN DAVID A			24.09
BEAN DAVID A & KATHRYN A		010-020	11,452.61
*BEAN KATHLEEN M & LAURIE L		010-019	3,225.43
BEAN THOMAS R & VIVIAN E CO-TRUSTEES	THOMAS R & VIVIAN E BEAN JOINT REVOC TRUST	010-068	114.98
BEAN THOMAS R & VIVIAN E CO-TRUSTEES	THOMAS R & VIVIAN E BEAN JOINT REV	010-067	1,087.34
*BEANE GLADYS D		025-007-ON	103.59
BEANE GLADYS; ROBERT & LEON BLACKMAN	GARY BLACKMAN & PATRICIA CLARK	025-007	490.56
BEANE JUNE L		026-022-E	1,297.58
BEAUCHEMIN FAMILY REVOC LIVING TRUST	ALFRED E & GEORGIA G BEAUCHEMIN TRSTS	010-047	1,767.33
BEAVER JANICE		016-053	788.40
*BECKMAN HERBERT & PATRICIA		020-190-A	2,003.41
BEEES ABIGAIL M & JONATHAN D		005-005	8,344.99
BEGLEY JAMES E & DONNA E		020-157	1,623.89
BELIASOV JAMES P & JANICE C		014-039-005A	2,151.67

Owner	Second Owner	Map Lot	Original Tax
BELL REXFORD DEWISES OF		016-051-001	44.90
BELL VICTORIA A & SUMNER A		023-011	480.71
BENARDETE DIEGO		020-010	1,271.30
BENEDICT ANDREW		018-054	1,268.01
BENEDICT PETER B & JAN R		015-089	2,624.72
BENICA CHARLES W & BEVERLY A	BENICA ARTHUR G & SHERRY L	020-063-003	967.98
BENNER DAVID R & EMMA P		022-086	1,808.94
BENNER PAULA J		020-065-002	1,962.24
BENNETT ELIZABETH F		016-048	1,422.41
BENOIT ANDRE EUGENE JR		028-011-A	4,341.68
BENOIT KENNETH J JR & PATRICIA R		005-019	11,877.47
BERGER STEVEN		020-131	1,902.02
BERGERON JACQUELINE		020-102-004	1,239.54
BERGQUIST FAMILY REVOCABLE TRUST	FRED E & CAROL A BERGQUIST TRUSTEES	020-159	1,543.95
*BERNATH JOSEPH J & HELENA C		019-042-A-007	3,189.30
BERRILL MICHAEL & DEBORAH		017-019	4,485.12
BERRILL MICHAEL & DEBORAH		017-026	49.28
BERRY THOMAS A		019-145	4,778.58
BERRY THOMAS A ESQ			110.60
BEST LISA N		016-130	1,896.54
BETTINA PIERCE SIGMAN REVOC LIVING TRUST	BETTINA PIERCE SIGMAN TRUSTEE	020-053-F	1,735.58
BEVERIDGE JOHN W & ANDREA		006-002-N	1,239.54
BEVERIDGE JOHN W & ANDREA		006-002-Q	249.66
BIBBINS GORDON W		018-049-001-A	1,804.56
BIGOS KELLIE		006-026	1,181.50
BILLARD PHILIP W		020-094	2,878.76
BILLIG MICHAEL D & ELIZABETH J		028-004	7,625.58
BILLIS MITCHELL J		019-125	1,534.10
BIRD LESLIE JEAN		022-052	1,677.54
BISSELL SONIA L		010-024	7,114.22
BISTRO LLC			302.22
*BLACKMAN CHARLES E		023-022	503.26
BLAIR JOEL			31.76
BLAKE GARY I & NEIL F TRUSTEES		015-004	26,909.63
BLAKE GERALDINE A LIFE ESTATE		031-008-B	1,229.69
BLAKE RONALD L		014-025	3,305.81
BLAKE SCOTT S	RETENMAIER ELIZABETH A	014-026	1,219.83
BLAKE'S BOATYARD INC			427.05
BLAKESLEY ROBERT G &	ALINA C BLAKESLEY TRUSTEE	024-018	2,038.89

Owner	Second Owner	Map Lot	Original Tax
BLAMEY BEVERLY T & JEROME L		019-020	2,127.59
BLANCHARD BARBARA A	DEBORAH HANSEN	018-039-ON	638.39
BLANCHARD BARBARA A	DEBORAH HANSEN	018-039	1,254.87
BLANE DIANNE M & DOROTHY M HABEL CO-TRUSTEES		021-066	5,332.65
BLINKHORN ANN L &	RODERICK E KESTING TRUSTEES	029-006-D	1,900.92
BLINKHORN ANN L &	RODERICK E KESTING TRUSTEES	029-006-B	94.17
BLISS EDWIN C & LUZ ELENA R		005-031-A	2,306.07
BLOIS ELLEN M		022-029	1,739.96
BLUEWATER INC		030-040-041	574.88
BOATHOUSE PUB & LOBSTER BAKES INC			309.89
BOGART FAMILY LLC		027-001-226	744.60
*BOGART SUSANNE E		018-020	283.61
*BOGART SUSANNE E		018-019	2,308.92
BOGGS BLANCHE D		015-054	1,551.62
BOGGS DAVID H & BLANCHE D		011-009-N	688.76
BOGOLUBSKY IRENE W - ESTATE		029-034-D	2,062.98
BOHEMOND CORPORATION		010-032-091A	2,206.42
BOND CHRISTOPHER		015-088	2,329.07
*BONGIORNO WAYNE J		031-004	878.85
BONIFACE LAURIE & W OQUENDO			174.11
BONNER HENRY S		019-058	121.55
BONNER HENRY S		019-059	198.20
BONNER HENRY S		019-060	1,808.94
BOORD DRUMMOND R		008-001	4,083.25
BOORD MARIA C			9.86
BOOTHBAY HARBOR ARTISANS INC			36.14
BOOTHBAY HARBOR FRAMERS INC			94.17
BOOTHBAY HARBOR MARINE SERVICES			45.99
BOOTHBAY HARBOR SHIPYARD LLC			963.60
BOOTHBAY HARBOR YACHT CLUB		014-022	1,001.93
BOOTHBAY HARBOR YACHT CLUB		014-023	2,204.24
BOOTHBAY HARBOR YACHT CLUB			672.33
BOOTHBAY HARBOR YACHT CLUB		014-023-A	109.50
BOOTHBAY HARBOR YACHT CLUB		014-018	2,220.66
BOOTHBAY HARBOR YACHT CLUB		014-024	3,140.46
BOOTHBAY HARBOR YACHT CLUB		014-019	8,047.16
BOOTHBAY HARBOR YACHT CLUB		014-017	6,611.61
BOOTHBAY HOLDINGS LLC		022-017	24,865.26
BOOTHBAY INVESTMENT ADVISOR INC			10.95

Owner	Second Owner	Map Lot	Original Tax
BOOTHBAY LOBSTER WHARF INC			387.63
BOOTHBAY MOVING PICTURE CO INC			171.92
BOOTHBAY REGION ART FOUNDATION			44.90
BOOTHBAY REGION HUMANE SOCIETY		029-026-A	355.88
BORKOWSKI BENJAMIN J & LOIS A		013-010-A	2,886.42
BORROFF MARIE EDITH		028-014	4,594.62
BOSCO JOSEPH A & CAROL B		024-014	1,261.44
BOSIO AGUSTINI J & IRENE L		021-015-A	1,431.17
BOSIO RICHARD A & LAURA A			416.10
BOUFFARD RONALD P		019-015	2,338.92
BOUFFARD RONALD P BS DC			56.94
BOURASSA CYNTHIA A		017-023	824.54
BOURNAKEL CHRISTINA E			29.57
BOURNAKEL KAY A		010-032-072B	2,533.83
BOWDEN JONATHAN D	BIANCA LAPOINTE	016-060	1,589.94
BOWDITCH ROAD LLC		012-006	16,411.86
BOWDITCH ROAD LLC		012-003-A	205.86
BOWDITCH ROAD LLC		012-003	10,204.31
BOWDITCH ROAD LLC		012-002	8,306.67
BOWDITCH ROAD LLC		012-007	7,271.90
BOWDITCH ROAD LLC		012-008	6,319.25
BOWDITCH ROBERT S & LOUISE J	C/O LORING WOLCOTT & COOLIDGE	004-060	10,082.76
BOWER AMY S	DAVID C FISICHELLA	021-025-A	1,199.02
BOYD ANN M		013-006	1,972.10
BOYD DANIEL P		030-002-009	1,477.16
BOYD KATHERINE M		019-001	1,900.92
BOYD KATHERINE M		019-014	3,172.21
BOYD ROBERT W		013-005	1,789.23
BOYD ROBERT W		019-018	5,747.66
BOYD ROBERT W & KATHERINE M			208.05
BOYNTON RODNEY D & MARCIA K		017-008	4,858.51
BPUMO ENTERPRISES LTD			318.65
BRACKETT RUSSELL			62.42
BRACKETT SHIRLEY F		020-146	1,501.25
BRADLEY SUSAN F & CHARLES FLETCHER TRSTS		024-036	2,546.97
BRADLEY SUSAN F & CHARLES FLETCHER TRSTS		024-011	205.86
BRADLEY SUSAN F TRUSTEE	BRADLEY FAMILY RESIDENCE TRUST	024-054-C	5,010.72
BRANCH MARGARET A & STEPHAN R		020-051	4,469.79
BRANCH ROSS	BRANCH ANETA ROXANA KISS	029-013-I	2,176.86

Owner	Second Owner	Map Lot	Original Tax
BRANCH STEPHAN			23.00
BRANCH STEPHAN & MARGARET		022-049	244.19
BRANDT CHRISTOPHER & LANA E		022-044	1,923.92
BREAKWATER REALTY LLC		005-012	10,688.30
BREITNER NORMAN F & EMILY R		026-022-D	3,198.50
BREITNER NORMAN F & EMILY R		026-010-A	2,250.23
BREMER JACK M & SUSAN P		019-042-A-009	3,481.01
BREWER DOROTHY		030-029-A	2,019.18
BREWER GEORGE & VIRGINIA D		020-001	503.70
BREWER HERBERT K JR		023-026-B	246.38
BREWER HERBERT K JR		023-016	889.14
BREWER HERBERT K JR		023-018	482.90
BREWER JENNIFER L		023-026-005-A	1,701.63
BREWER MARC & TRACY		016-063	695.33
BREWER MARC A		016-073	1,536.29
BREWER MICHAEL A		023-026-001	1,488.11
BREWER MICHAEL M & MARTHA J CLAYTER		021-036	1,190.26
BREWER PATRICIA A		030-026	2,123.21
BREWER RUSSELL O & HEATHER M		020-103	2,898.46
BREWER SHAWN		023-026-002	1,387.37
BREWER TERRY O		006-030	908.85
BREWER WAYNE A & LUCY A		031-026-C	812.49
BROOKS DAVID A & ANNE G		014-030-A	64.61
BROOKS DAVID A & ANNE G		014-030	3,760.23
BROOKS DAVID A & ANNE G		014-016-A	93.08
BROWER STUART L		016-145	6,490.07
BROWN BARBARA E		019-013	1,084.05
BROWN BROS INC			1,876.83
BROWN BROS INC		010-035	88.70
BROWN BROS INC		010-040	2,599.53
BROWN BROS INC		010-038	2,787.87
BROWN BROS INC		010-041	2,343.30
BROWN BROS INC		010-034	25,933.98
BROWN BUDDY			33.95
BROWN CYNTHIA P &	JUDITH A WILLIAMS	020-018-A	1,323.86
BROWN CYNTHIA P & JUDY WILLIAMS			42.71
BROWN ELIZABETH GILES &	TIMOTHY B BROWN	029-042-E	2,240.37
BROWN JANICE M		025-014-B-001	1,197.93
BROWN KAY LIFE TENANT		016-134	1,059.96

Owner	Second Owner	Map Lot	Original Tax
*BROWN KENNETH A & JOAN		010-039	3,554.37
*BROWN KENNETH A & JOAN		016-049	2,141.38
BROWN LAWRENCE K & ROSEMARY J		016-081	2,396.96
BROWN LINWOOD L III & LISA A KLUMB		003-005-009	8,555.24
BROWN LOUISE D & CATHY E MCDANIEL		029-029	1,478.25
BROWN MARY LEE			15.33
BROWN MARY LEE		010-032-051B	1,915.16
BROWN MICHELLE J		010-009	1,436.64
BROWN RICHARD E & SANDRA L		016-135	202.58
BROWN SANDRA L		021-025	4,570.53
BROWN TIMOTHY		029-042-D	466.47
BROWN TIMOTHY E		029-042-C	200.39
BROWN TIMOTHY E		029-042-B	268.27
BROWN WILLIAM G	KATHLEEN M MORRELL-BROWN	022-039-025	274.84
BRUEN CHRISTINA M	BALDRIDGE MARGARET	005-006	8,296.82
BRUENING CARL J L & JUDY ANN		022-062	1,186.98
BRUNNER EDWARD K & MARGARET R		010-023	6,502.11
BRYER STEPHEN E & ROBERTA J		029-002-C	2,035.61
BRYER STEPHEN E & ROBERTA J		029-002-A	1,885.59
BUCK JOHN T		016-089	733.65
BUCKLEY HENRY T JR & DIANE D TRUSTEES		016-106	1,850.55
BUNKER ALLEN & PRISCILLA A		020-130	1,526.43
BURGOYNE WALLACE CARR & DAWN		017-002-A	2,007.14
BURK EILEEN G		029-041-001	1,295.39
BURKE EDMUND P & CLAIRE A		016-018-A-002D	2,191.09
BURLEY PHYLLIS NORTON		027-001-137	600.06
BURNHAM DOUGLAS		017-036	3,806.22
BURNHAM LISA A		016-137	3,236.82
BURNHAM LISA A		016-102	1,746.53
BURNS JOAN MCQUADE		011-009	1,640.31
BURNS JOAN MCQUADE		011-008-B	2,794.44
BURNS LAURA E		014-013	2,531.64
BURRILL CAROL J		006-A-001	1,403.79
BUSH BARBARA S TRUSTEE		014-014	1,709.29
BUSSELL BERNI H		014-020-010A	2,633.48
BUTHY KRAIG & KERRY S		019-054	2,220.66
BUTLER DAVID E		019-092	2,047.65
BUXTON CAROL D			10.95
BUXTON CAROL D		008-007	6,470.36

Owner	Second Owner	Map Lot	Original Tax
B YRNE JAMES L		029-013-C	2,960.88
C & D HOUSING SOLUTIONS LLC		019-139	1,178.22
CAGLE NATHAN E JR & LINDA S		018-049-001-B	1,804.56
CAIN RICHARD A & JOANNE P TRUSTEES		024-012-B	7.67
CAIN RICHARD A & JOANNE P TRUSTEES		024-012-C	7.67
CALDWELL JANA L		010-011	4,494.97
CALLNAN JOSEPH O & MARIE R		022-048	932.94
CALYPSO INC			25.19
CAMILLE F RICHARDSON REVOCABLE TRUST	RICHARDSON CAMILLE F TRUSTEE	015-043-026	4,061.36
CAMPBELL CREEK HOUSING PARTNERS LP		018-045-D	9,206.76
CAMPBELL CREEK HOUSING PARTNERS LP		018-045-A	10,298.48
CAMPBELL DANIEL THOMAS & SILVIA		022-088	1,528.62
CAMPBELL DIANE D		015-027-A	219.00
CAMPBELL JAMIE			52.56
CAMPBELL JASON L & TRICIA A		019-091	1,600.89
CAMPBELL JUNE		020-029	1,523.15
CAMPBELL RONNIE & JAMIE		030-027-00A	452.24
CAMPBELL THOMAS C & BELINDA L		021-021	3,776.66
CAMPBELL WILLIAM R		015-080	2,347.68
CAMPBELL WILLIAM R & KELLY J		029-013	3,511.67
CAMPBELL'S COVE INVEST CORP		015-102	5,833.07
CANE CLIFTON & ANNE		015-003	2,474.70
CANE CLIFTON R & ANNE			78.84
CANN DAVID J &	PATRICIA STROHMAN-CANN	019-137	821.25
CANNON MARY W & CHARLES E TRUSTEES	MARY W CANNON TRUST	014-003	1,802.37
CAPN FISH'S MOTEL & MARINA INC		016-118	1,576.80
CAPN FISH'S MOTEL & MARINA INC		016-024	18,484.70
CAPORALE ERNEST J & MARY R		026-016	2,539.30
CAPOZZI FAMILY LTD PARTNERSHIP		021-074	2,422.14
CARBONE DEBORAH BISHOP		020-114	1,661.12
CARBONE ELLEN M		020-133	1,989.62
CARBONE STEPHEN L III		020-132	2,277.60
CARDEN MAREN LOCKWOOD		026-003	147.82
CARITO WILLIAM A	BARBARA A ROSS	020-160	790.59
CARITO WILLIAM A	BARBARA A ROSS	020-162	2,669.61
CARLISLE JOANNE THORP		011-007	1,368.75
CARMODY WILLIAM F III & TRINA		022-001	1,070.91
CARMOLLI PATRICIA P		015-002	2,379.44
CAROLIN DENNIS A & TRACIE Y		019-026	1,594.32

Owner	Second Owner	Map Lot	Original Tax
CARON WENDY J & THOMAS		030-006-B	2,922.56
CAROSIELLI SHERRY L		016-069	1,403.79
CAROUSEL MUSIC THEATRE LLC			307.70
CAROUSEL REALTY LLC		026-037-D	5,042.47
CARPENTER E JANE		018-029-A	1,283.34
CARRIER LOUIS L & SILVIA L		001-017-A-007B	3,223.68
CARROLL JOHN J JR & DEBORAH M		015-043-025	3,521.52
CARTER ARTHUR			33.95
CARTER ARTHUR A		018-041	1,317.29
CARTER DOUGLAS A		023-005	47.09
CARTER DOUGLAS A		023-026-006	192.72
CARTER DOUGLAS A		023-026-007	192.72
CARTER DOUGLAS A		017-024	96.36
CARTER DOUGLAS A		023-026	440.19
CARTER DOUGLAS A & REBECCA		018-028	6,365.24
CARTER DOUGLAS ANDREW		010-074-A	1,527.53
CARTER MATTHEW		031-013	2,254.61
CARTER VICTORIA		031-013-B	557.36
CARVER ERNEST & VICKIE		018-048	1,189.17
CARY BARBARA		019-109	1,762.95
CASE NANCY P		023-025-A	1,886.69
CASEY JEREMIAH M		020-039	1,628.27
CATALINA MARKETING CORPORATION			33.95
CAVANAUGH LINDA M TRUSTEE		016-018-A-003D	2,202.05
CAVANAUGH TOM R		016-045	1,605.27
CCM STYLE LLC		001-008-ON	75.55
CCM STYLE LLC		001-008	7,373.73
CELLER DONALD H & ARLENE E		016-097-A	264.99
CELLER DONALD H & ARLENE E		016-085	2,459.37
CENTRAL MAINE POWER COMPANY	C/O IBERDROLA USA MANAGEMENT CORP	022-019	2,071.74
CENTRAL MAINE POWER COMPANY	C/O IBERDROLA USA MANAGEMENT CORP	099-099	33,209.16
CHAMBERLAIN DWIGHT L & SYLVIA M		016-113	1,428.98
CHAMBERLIN DOREEN M	RICHARD R & JEDDA L MARTEL	022-055	1,200.12
CHAPMAN CHARLES H & DONNA H		019-042-A-004	3,257.63
CHAPMAN LAURA			124.83
CHAPMAN LAURA W		020-077	5,462.96
CHAPMAN MARGARET M		015-093-A	1,395.03
CHAPMAN TROY P & EMERY		020-075	6,162.66
CHARLES D WICK REVOCABLE TRUST	CHARLES D WICK TRUSTEE	007-002	1,470.59

Owner	Second Owner	Map Lot	Original Tax
CHASE CORDELIA V		007-004	1,480.44
CHASE PETER W		019-113	1,708.20
CHASE ROBERT C & JOAN S		026-012	3,656.21
CHENOWETH JEAN FRIEDA		018-031	2,214.09
CHENOWETH THELMA S		029-028-ON	14.24
CHOWDER HOUSE INC			107.31
CHRISTMAS MAGIC OF MAINE INC			49.28
CHRISTOPHER MICHAEL HENRY SR &	MARCIA LYNNE TRUSTEES	016-132	1,395.03
CHRISTOPHER RHONDA A		020-117	2,811.96
CHRISTOPHER RICHARD J & NANCY C		013-021	3,114.18
CHRISTY FABRY L		025-017-009	2,850.29
CHRYPLEWICZ TOM & MAGEN E		030-030-A	725.99
CHURCH OF OUR LADY QUEEN OF PEACE		016-022	4,675.65
CHURCH OF OUR LADY QUEEN OF PEACE		016-122-001	1,683.02
CHURCHILL GREGORY P & MARY D		007-006	1,810.04
CHURCHILL GREGORY P & MARY D		006-002-L-001	480.71
CHURCHILL THOMAS & MONICA		015-082	4,696.46
CHURCHILL THOMAS & MONICA			82.13
CIANELLI SHELIA N; GILL REALTY LLC	PATRICIA J SAVERY DEWISEES OF	026-020	928.56
CIANELLI SHELIA N; GILL REALTY LLC	PATRICIA J SAVERY DEWISEES OF	018-067	1,019.45
CIECHANOWSKI RONALD M		018-031-00A-001	573.78
CIECHANOWSKI RONALD M & MARIA T		018-031-B	2,046.55
CIECHANOWSKI RONALD M & MARIA T		018-027-A	197.10
CIKUT MAINE TRUST	BARBARA B CIKUT & JOHN J CIKUT CO-TRSTEEES	016-018-A-001B	2,105.69
CIRULLO WILLIAM D & SUSAN E		016-050	2,447.32
CIRUTI JOAN		020-208-B	678.90
CLADIS HARRISON M & LISA H	SUSANNE G HAMBLEN	013-014	2,480.17
CLAPP LINDA B		029-006	2,364.11
CLAPP LINDA B		029-006-K	70.08
CLARICE M YENTSCH & CHARLES S YENTSCH	FAMILY REVOCABLE TRUST AGREEMENT	025-028-A	1,692.87
CLARK ANDREW D & KATRINA C		029-019	358.07
CLARK ANDREW D & KATRINA C		029-018	1,049.01
CLARK LINDA L		022-041	1,585.56
CLARK REALTY TRUST	ROBERT H & GLENN A C CLARK TRUSTEES	026-004	2,700.27
CLARK SARAH R & THOMAS E		017-013	3,444.87
CLARKSON TOBY J DMD			427.05
CLAY S ORMSBEE REVOCABLE TRUST	CLAY S ORMSBEE TRUSTEE	020-003	1,220.93
CLIFFORD LUANNE		019-133	2,037.79
CLIFFORD LUANNE		020-072	3,385.74

Owner	Second Owner	Map Lot	Original Tax
CLOSSON DONNA L		016-103	1,748.28
CLOSSON DONNA LEE		016-136	176.30
CLOSSON MARY E & JERRY JR		016-052	1,739.96
CLOUGH ROSALIE C & VALERIE C SANDFORD		015-043-010	3,605.84
CLOUGH SUSAN R		015-043-003	2,348.78
COADY JOHN ALLEN		026-034	1,086.24
*COADY MARLENE		022-039-017	77.31
COAST & COTTAGE INC			6.57
COASTAL CAR WASH INC			908.85
COASTAL MAINE POPCORN CO INC			153.30
COCA COLA COMPANY THE			15.33
COCA-COLA BOTTLING OF NORTHERN			320.83
COCHRAN CAROLE C		015-043-034	2,536.02
COFFIN CHRISTINE A & HOWARD W WILLIAMSON		013-009	1,998.38
COFFIN JEANETTE L DEWISEES OF		016-121	2,824.01
COLA SHARYN A & DEREK A		026-022-C	1,481.54
COLADARCI ALISON		020-142	1,421.31
COLBURN SUZANNE F		019-038-C	1,040.25
COLBY MARK		022-030	1,100.47
COLCORD DONALD W		030-042	1,005.21
COLCORD LARRY E & MARY H		020-203	1,732.29
COLCORD LARRY E & MARY H ET ALS		016-058	1,285.53
COLE IO BOOTHBAY HARBOR ME LLC		030-008-B	6,566.72
COLE PETER & KAREN		015-045	3,574.08
COLEMAN JAMES JR TRUSTEE	COLEMAN MAINE NOMINEE TRUST	024-024	1,356.71
COLETTE & MICHAEL LLC		030-021	2,168.10
COLETTE & MICHAEL LLC		030-023-A	667.95
COLLINS CRAIG S	GARDINER PAMELA A	024-026-D-001	131.40
COMMON GROUND INC			107.31
CONGREGATIONAL CHURCH OF BOOTHBAY HARBOR		022-025	1,800.18
CONLEY PAUL & CLAIRE		019-042-A-037	3,618.98
CONN ROBERT H JR & LISA A		025-014-B-004	8,459.97
*CONNELLY COLMAN J & MARY P		022-067	1,663.96
*CONNELLY WILLIAM	MARGARET T CONNELLY-LYELL	018-071	1,538.04
CONNORS CHRISTOPHER C		014-005C	12,098.66
CONNORS, CHRISTOPHER C		014-005A	9,329.40
CONNORS, CHRISTOPHER C		014-005B	9,457.52
COOK PETER R		021-045	2,848.10
COOK WILLIAM L & CONNIE L		030-002-010	621.96

Owner	Second Owner	Map Lot	Original Tax
COOLONG VALARIE A		029-040-G	1,332.62
COOMBS JULIETTE M		029-013-D	2,843.71
COOPER GEORGE JR		015-067-B	1,829.75
COOPER RUSSELL J III & UNNI L		009-014	8,675.69
COPELAND SUSAN J		024-006	374.49
COPELAND SUSAN J		024-008	2,415.57
CORBIN DAVID C TRUSTEE	CORBIN FAMILY LIMITED PARTNERSHIP TRST	009-007	6,244.79
CORREA JILL M		016-126	1,501.25
CORREA JILL M & ROBERT S JR		016-129	2,790.06
CORREA KRISTIN L.		006-002-S	226.67
CORREA KRISTIN L.		006-002-S-001	467.57
CORSON CAMILLE		011-045	3,303.62
COSSABOON WILLIAM H & JOAN M		011-009-H	834.39
COURT STREET VENTURES INC			330.69
COURT STREET VENTURES INC		022-020-A	3,717.53
COVE LANDING ASSOCIATION	C/O C MURRAY MCQUAID	002-006	456.62
COVELL PEGGY		008-006	5,914.10
COVIELLO JOHN M JR & NANCY M		020-140	1,301.96
COWAN/HALL TRUST		004-022	7,725.23
COWDERY FAMILY TRUST		010-016	2,105.69
COWDERY MARTHA H		010-018	1,266.92
COWDERY MARTHA H		010-017	56.94
COZY CONDO INC		019-038-D	861.77
CPP LLC		015-010	8,546.48
CRAGIN CAROL E		020-121	1,374.23
CRANDALL MARION G		001-003	8,634.07
CRAWFORD BARBARA S		019-121	1,439.93
CRAWFORD BARBARA S	DOUGLAS P WEIDERMAN	004-004-A-004	2,364.11
CREASER EDWIN P & MARJORY E		026-021-A	1,861.50
CRESSEY LEIGHTON R & LUCILE R		016-012	1,538.48
CREST TRUST	ELLEN HUNTER SCOTT & MARTHA S MORACHE TRUSTEES	016-001	1,961.15
CROCKER ALLAN R	BARBARA M CARBONE-CROCKER	030-006	2,375.05
CROMWELL RONALD ALFONS		021-010	606.63
CROMWELL RONALD ALFONS		021-009	2,147.30
CRONIN CORNELIUS		016-090	1,518.77
CRONIN EDWARD R & BARBARA L		011-029	710.66
CROSS KERNAN M &	JANE BERKOWITZ	020-194	1,435.54
CROSS RALPH H & LOIS P		021-031	2,163.72
CRUDEN WALTER K		021-015-B	4,158.81

Owner	Second Owner	Map Lot	Original Tax
CRUICKSHANK GORDON S		021-057	1,695.06
CRYSTAL SPRINGS WATER COMAPNY			10.95
CUCCI KATHLEEN A		020-030	1,597.61
CULBERT FAMILY LLC		025-014-C	2,176.86
CUNDY BARBARA		020-135	1,328.24
CURTIS JEFFREY D		015-005	8,747.96
CURTIS JEFFREY D		015-111	7,587.26
CURTIS JEFFREY D		020-189	2,864.52
CURTIS LEWIS G & WENDY W		019-042-A-003	3,262.01
CURTIS OSBORN MARCUS IV		020-049	2,314.83
CURTIS PAMELA			40.52
CURTIS RICHARD M	TASKER MOLLY	013-026	4,082.16
CUSUMANO DANIEL W & TAMMIE L		020-113	1,828.65
CYGNUS MEADOWS LLC		018-024	6,827.33
DALEY JULIANNE M		006-024	946.08
*DALL PAULE		031-026-E	1,497.52
D'AMELIO ANTHONY		019-080	1,495.77
DAMON EUGENE A		015-101	1,720.25
DAMON EUGENE A		020-069	4,382.19
DAMON EUGENE A		020-129	1,612.94
DAMON EUGENE A		015-026	14,353.26
DAMON EUGENE A		015-116	4,620.90
DAMON EUGENE A		015-024	4,827.85
DAMON EUGENE A			110.60
DAMON EUGENE A		020-128	2,792.25
DANA CONRAD B; CONRAD B DANA II	GWEN A ZINCK TRUSTEES	008-005	5,896.58
DANIELS FREDERICK J		021-027	120.45
DANIELS FREDERICK J		020-199	1,345.76
DANIELS VIVIENNE I		022-039-019	402.96
DANIELSON APRIL E	PAUL DANIELS	022-039-015	33.95
DARMSTADER DAVID	SUSAN J WRIGHT	007-007-C	2,988.26
DAVIDSON CHARLES B & JOSEPHINE M TRUSTEE	CHARLES B & JOSEPHINE M DAVIDSON TRUST	021-030	2,174.67
DAVIS DANA F		018-018	1,338.09
DAVIS MARJORIE A		026-025	290.18
DAVIS WILLIAM A III		011-026	801.54
DE FAZIO'S HOLDINGS INC		001-017-A-008A	3,517.14
DEAD RIVER COMPANY		029-035	1,616.22
DEAD RIVER COMPANY		029-024	1,473.87
DEAD RIVER COMPANY			584.73

Owner	Second Owner	Map Lot	Original Tax
DEARBORN SONYA			65.70
DECOSTA MARY C		019-087	698.61
DEEGLER VAN P & MARCIA E		014-020-008C	2,702.46
DEETJEN JOHN H SR & CAROLE E		015-052	1,517.67
DEGENHARD JULIA ANN	KAREN PRITCHARD	019-038-A	1,040.25
DEJARNETT RODNEY V & ANNETTE		014-036	2,104.59
*DEKKER THOMAS A M		029-040-K	1,097.85
DEMASI MARYANN		016-018-A-003C	2,103.50
DEMELLO PATRICIA		019-019	1,159.61
DEMERS PATRICK L &	DEBORAH J GILPIN	011-009-B	1,174.94
DENSLow BRUCE K JR & JAN M		016-018-A-004C	2,103.50
DEPAOLA SUSAN		020-086	2,379.44
DEPHILIPPIS ROBERT M & DONNA M		018-004	1,026.01
DESHAZO MICHELLE		016-068	1,337.00
DESISTO NANCY M & MICHAEL J		019-090	2,470.32
DETOMA FRANCIS T & JANICE B		007-008-M	2,454.99
DEUTSCH STEVEN B &	ELYNNE L KATZ TRUSTEES	021-067	6,455.03
DEY SUSAN HALLOCK		010-032-051A	1,810.04
DICKSON DOUGLAS G & MARILYN M		015-043-024	3,865.35
DICKSON FAMILY LLC		005-036	8,645.03
DIGHTON WILLIAM E	KATHY S FRIZZELL	026-026	492.75
DILLEY BRIAN G		009-004	7,498.56
DILLEY R JAMES	R JAMES DILLEY TRUSTEE	004-050	7,567.55
DILTS FRANCES		026-022-A	2,060.79
DINING CONCEPTS UNLIMITED LLC			143.45
DINNAR KENNETH L & JOYCE R		020-062	258.42
DINNAR KENNETH L & JOYCE R		020-060	2,038.89
DINNAR KENNETH L & JOYCE R		020-036	1,969.91
DIRECTV LLC			278.13
DISH NETWORK LLC			91.98
DIXON WILLIAM P		019-030	4,248.60
DOBENS JAMES M & MARIE A		018-026	4,102.97
DOBRANSKY DENNIS		023-021	471.95
DOBSON BETTY J		014-039-016B	2,791.16
DOHERTY DAVID W		015-019	4,687.70
DOLAN DENNIS F	DOLAN EMILY C	019-017	2,853.57
DOLLOFF ANN ELIZABETH		015-041	2,101.30
DOLLOFF ANN ELIZABETH		015-042	106.22
DOMBERT DAVID G		006-002-M-003	466.47

Owner	Second Owner	Map Lot	Original Tax
DOMENECH-CIFUENTES CINDY E TRUSTEE	SUSAN A & HONDO PERDOMO TRUSTEES	015-067	1,738.86
*DONAHUE SALLY M & THOMAS A		020-028-A	1,379.26
DOOLEY ANNE T		009-003	2,252.42
DORAN GEORGE R & SARALYN B		020-065-003	2,047.65
DORAY NICOLE L		023-026-005	1,651.26
DOWLING THEODORE		022-039-012	444.57
DOWNEAST CANDIES INC			90.89
DRAPER JONATHAN E & LINDA		019-067	1,864.79
DRUCKER MARGARET L		006-002-B	1,677.54
DRUCKER MARGARET L		006-002-D	258.42
DRUMMOND MICHAEL W		021-038	593.49
DRUMMOND MICHAEL W		020-193	1,295.39
DSI GROUP INC			8.76
DUBOIS JEAN & MARYBETH		003-005-003	10,642.31
DUFFY JAMES G & MARY ELIZABETH		025-025	8,220.16
DUMPHY JESSICA	MARK MANFREDI	020-168	1,877.93
DUNBAR LONDA L		031-038	1,236.25
DUNCAN EDMUND S		019-150	1,692.87
DUNCAN JEAN L & CHAD		018-058	2,776.92
DUNLAP GEORGE M III & EUNICE R		007-007-J	1,764.04
DUNSFORD JONATHAN H & JUDITH M		025-014-A	3,513.86
DUNTON ELIZABETH A		018-077	1,419.12
*DURFEE JOYCE L LIFE ESTATE		010-010	1,425.25
DUTTON KENNETH L		007-007-I	1,316.19
EAMES ANNE			43.80
EAMES ANNE C & COOK N EAMES		030-015	1,372.04
EARLE C BREWSTER & GENEVIEVE L TRUSTEES	SEA STREET REALTY TRUST	015-053	1,201.21
EARLE STEPHEN B & LORNA J		029-034-F	992.07
EASTWOOD DAVID B & JUDITH M		005-013	11,568.68
EASTWOOD DAVID B & JUDITH M		005-009	28.47
EASTWOOD DAVID B & JUDITH M		005-014	72.27
EATZ JACQUELINE T		020-063-001	807.02
EDDY ELLEN S	STOVER CHARLES C III	024-035	1,831.94
EDGEWATER PLUS INC		018-061	12,191.73
EDWARD J MAUDE REVOC LIVING TRUST		001-010	7,929.99
EDWARDS PETER B		001-002	9,721.41
EDWARDS PETER B &	CAROLINE CARY EDWARDS	004-062	12,098.66
EDWARDS SHARON T; MELISSA ANN	SARAH LOUISE TURPIN	006-027-002	1,812.23
MARCOS			

Owner	Second Owner	Map Lot	Original Tax
EGG PROPERTIES LLC		015-006	7,537.98
EGG PROPERTIES LLC		015-075	2,875.47
EGG PROPERTIES LLC		015-109	3,967.19
EIFLER DAVID M JR	RACHEL A MORELLO-FROSCH TRUSTEES	007-008-R	477.42
EIFLER DAVID M JR & EISELE ROBERT M	RACHEL A MORELLO-FROSCH TRUSTEES	015-067-C	2,747.36
EISELE ROBERT M		026-035	1,413.65
EKELUND JENNIFER		004-019	4,964.73
ELLIOTT RICHARD W & LYDIA C		015-090	3,398.88
ELLIOTT RICHARD W ESQ			30.66
ELLIS CATHERINE R		028-006	1,017.26
ELLIS CATHERINE R & EMERY DAVID R & GLENDA J	KENT BAILEY MAINE TRUST	028-008-A	89.79
EMERY DAVID R & GLENDA J		003-005-011	5,037.00
EMERY DAVID R & GLENDA J		003-005-010	1,421.31
ENDICOTT JEFFREY & PAULA		018-042	1,252.68
ENDICOTT SUSAN		019-110	1,791.42
ENGERT BRUCE C & MARY-ELLEN		010-008-A	3,952.95
ENGLE JUDY			8.76
ENTRUST OF TAMPA BAY LLC		021-073	5,299.80
ERICKSON GEORGE E & CYNTHIA B		019-077	709.56
ERICKSON GEORGE E & CYNTHIA B		028-010	3,661.68
ERVIN REID HART; STEPHEN COLLINS ERVIN	DIANE ERVIN SUMERLIN	015-020	4,058.07
ESTERBERG ROBERT G; ROBIN A & MELODIE A	KRISTIN G & DONALD H OSTERBORG TRUSTEES	027-001-234	683.28
EUSTIS BETTY M		027-001-186	620.87
EVANOFSKI CONSTANTINE & MARY		019-048	1,409.27
EVANS WILLIAM J & ELIZABETH ANN TRUSTEES	EVANS IRREVOCABLE TRUST	002-003	10,285.33
EVANS WILLIAM JOHN JR	PATRICIA ELLIN LAVELLE EVANS TRUSTEES	005-008	796.07
EVENTIDE EPICUREAN SPECIALTIES			408.44
EWING ROBERT		010-058	1,150.85
FACTORY COVE DOCK ASSOCIATION		005-021	409.53
FAIR POINT COMMUNICATIONS INC		022-026	3,248.87
FAIRFIELD FRANCES BRADFORD & HAROLD		021-008	1,441.02
FAIRFIELD FRANCES BRADFORD & HAROLD		021-007	156.59
FAIRFIELD FRANCES BRADFORD & HAROLD		017-010	3,449.25
FAIRHAVEN DOCK TRUST	MUNDY PETER & KENT LAWRENCE TRUSTEES	013-018-A	552.98
FALCO THERESA R		026-037-00D-001	861.77
FALLON PATRICIA G & HARLIN		022-051-B	1,733.39
FANSLAU ERNEST & ELIZABETH		010-074	1,444.31
FANTOZZI THOMAS E		029-036	1,136.61
FARNHAM CINDY L		005-032	969.08

Owner	Second Owner	Map Lot	Original Tax
FARNHAM FREDERICK L		021-016	1,482.63
FARNHAM GARY W & MICHELLE L		026-041	1,483.73
FARNHAM HELEN M		021-006	1,558.19
FARNHAM HELEN M		021-002	107.31
FARNHAM HELEN M		021-007-A	100.74
FARNHAM JONATHAN A		031-026-B	245.28
FARNHAM MERLE W		022-003	780.74
FARRELL RICHARD KENNETH	BINJIE FARRELL	020-201	1,081.86
FARRIN CLIVE D LIFE TENANT		016-015	1,940.34
FARRIN RUTH N		031-015-A	469.76
FASSETT FRANK C & MICHELLE		029-021-E	205.86
FASSETT FRANK C & MICHELLE C		029-014	358.07
#FASSETT FRANK C & MICHELLE C		029-015	49.28
FASSETT MICHELLE L		029-021-B	2,221.76
FEDERAL DISTRIBUTORS			25.19
FEDERAL NATIONAL MORTGAGE ASSOCIATION		016-077	1,287.72
FELDMANN MICHAEL & SUSAN HODDER		015-067-A	9,220.99
FELDMANN MICHAEL F & SUSAN HODDER			325.21
FERRELL DOROTHY R		019-039	2,672.90
FERRIS KRIS B	MICHAEL R FERRIS	018-068-A	966.89
FERRIS MUSIC SERVICE INC			21.90
FICHTNER ERIC & LEAH		020-138	926.37
FIELD JENNIFER			37.23
FINN ELIZABETH C		021-001	2,164.82
FINNIGAN PAMELA &	MICHAEL COURT MCCARTHY	020-164	1,559.28
FIORE JILL K		010-084	295.65
FIRST DATA MERCHANT SERVICES			21.90
FIRST FEDERAL SAVINGS & LOAN ASSOCIATION OF BATH		020-081	5,125.70
FIRST FEDERAL SAVINGS & LOAN ASSOC			456.62
FIRST N A (THE)			1,640.31
FIRST NATIONAL BANK OF DAMARISCOTTA		022-008	5,738.90
FIRST UNITED METHODIST CHURCH PARSONAGE		020-074-ON	834.39
FIRSTLEASE INC			198.20
FISCHER DAVID A & ANDREA J		013-007	10,054.29
FISCHER JANET A TRUSTEE		011-019	117.17
FISCHER JANET A TRUSTEE		011-014	1,160.70
FISCHER JANET A TRUSTEE		011-017	1,040.25
FISH JOHN TRUSTEE	KATHERINE N FISH TRUST	016-119	2,235.99
FISHER CATHY E		021-035	1,213.26

Owner	Second Owner	Map Lot	Original Tax
FLAGSHIP MOTOR INN LLC			97.46
FLAHIVE WILLIAM J SR		019-119	1,113.62
FLANAGAN DAVID J		020-015	1,363.28
FLANAGAN DAVID J		030-031-005	101.84
FLANAGAN DONALD E & WAHLEAH	KEVIN C & MAUREEN FLANAGAN	020-197	844.25
FLANAGAN DONALD E & WAHLEAH;	KEVIN C & MAUREEN FLANAGAN	020-196	107.31
FLOWER CHRISTOPHER & JANE S		015-032	12,834.50
FOGG NORMAN F		018-003	499.32
FOLGER WILLIAM S		025-014	4,224.51
FOLLANSBEE ROBERT S III & STACEY		017-020	5,084.09
FORD ANNE K		031-014	1,073.10
FORGUES LINDA			65.70
FORLIVESI CARLA		016-041	2,401.34
FOSS SUSAN D		022-036	1,208.88
FOSSETT CHESTER F & ALICE T		020-057	4,367.96
FOSTER DAVID & LINDA		021-020-A	5,905.34
FOSTER DAVID A SR & LINDA B		006-A-004	1,097.19
FOSTER DAVID A SR & LINDA B		006-A-005	469.76
FOX MARGARET A		018-074	1,681.92
FRAME MARY ANN		010-032-062B	2,340.02
FRAME MARY ANN		010-032-082A	2,526.17
FRANCE JOHN J & JEAN T TRUSTEES	JOHN J & JEAN T FRANCE TRST NO 1	010-032-081A	2,136.34
FRANCIS STEPHEN W TRUSTEE &	LAURA H FRANCIS TRUSTEE	031-006	2,490.03
FRANKE JAMES & JENNIFER		003-005-002	14,394.87
FRANKO ELIZABETH	FRYNCKO JOHN	020-134	5,125.70
FRAZER JAMES A & PATRICIA		018-064	2,335.63
FRED'S COFFEE			20.81
FREEMAN BARBARA H		015-027	6,842.66
FREEMAN NATHAN B		019-094	567.21
FREEMAN PAUL G		022-078	1,592.13
FREITAG CYNTHIA R		021-051	1,156.32
FREND PETER J		014-039-015D	2,951.03
FREUDIGMANN RUSSELL E & LINDA		016-107	1,245.01
FRIANT GEORGE D & STACEY MILLER		019-028	2,594.05
FRIANT HOWARD L JR & DENISE J DEMASI		010-051	1,529.72
FRIANT MARY EVELYN			281.41
FRIANT MARY EVELYN TRUSTEE		022-011	8,560.71
FRITZ FAMILY LOBSTER COVE LLC		016-096	2,130.87
FRIZZELL GORDON A		030-036	19.71

Owner	Second Owner	Map Lot	Original Tax
FRIZZELL SARA E		022-081	220.10
FRIZZELL SARA E		022-082	1,594.32
FULLER JACQUELINE B		004-048	4,480.74
FULLER LEONARD		010-076-ON	328.50
FULLER LEONARD H & CYNTHIA J		010-076	457.71
FULLER LEONARD H & CYNTHIA J		010-077	1,103.76
FULLERTON FOUR LLC		019-102	1,811.13
FURBUSH MARGARET		015-013	5,919.57
GAECKLEIN DAVID A & NANCY H		029-002-B	2,971.83
GAECKLEIN DAVID A & NANCY H		029-003-A	153.30
GAECKLEIN DAVID A & NANCY H		029-002-D	752.27
GAECKLEIN NANCY H &	STEPHEN E BRYER	029-003	191.63
GAGNE BARBARA M		004-006	1,283.34
GAGNE DAVID A & CHRISTINE M		019-106	1,066.53
GAGNE LINDA M		015-043-013	3,725.19
GAGNON DAN & SUE		022-039-026	496.04
GALVIN BEVERLY E		006-016	1,044.63
GALVIN BEVERLY E		006-011	242.00
GALVIN BEVERLY E		006-015	194.91
GARDINER RAPELYE JR LIVING TRUST	GARDINER RAPELYE JR TRUSTEE	010-021	6,845.94
GARDNER PETER N & JANE H		019-033	1,334.81
GARRETT SUSAN M & ANDREW R	SUSAN M GARRETT TRUST	029-013-A	1,458.54
MAXFIELD TRST			
GARRITY KEVIN S; PAUL G JR & SEAN R		015-033	4,788.43
GARRITY KEVIN S; PAUL GERARD JR &	SEAN RICHARDS GARRITY	030-035	765.41
GARVEY DOMINIC LIFE TENANT		026-037-D1-ON	619.77
GARVIN DAVID T		003-005-013	1,391.75
GASBARRONE LESLEY & SIGNE KLINGER		022-013	1,609.65
GAY THEODORE R & DORA A		006-002-C	1,070.91
GAYLE BLAKELEY FARRIS TRUST-2000	C/O RACKEMANN SAWYER & BREWSTER	025-009	10,464.91
GAYS RICHARD F & SUSAN H		011-007-K	598.97
GECF LOAN LEASE HOLDING INC			10.95
GEDDRY CYNTHIA A		015-043-007	3,490.86
*GELARDEN ROBERT J & SUSAN S		031-015	2,835.61
GENTRY GINA L		022-048-A	1,724.63
GEORGE WHITTEN TRUST (WHITTEN FAMILY TRST)	AMY, CHARLES D & R ROBINSON WHITTEN TRSTS	004-037	886.95
GERMAIN SARA W & EDWARD B		027-001-031	738.03
GERRAUGHTY RODDY F	ELIZABETH R FEULNER	016-131	805.92
GERRAUGHTY RODDY R	ELIZABETH R FEULNER	016-092	876.00

Owner	Second Owner	Map Lot	Original Tax
GERSTMAR SCOTT S TRUSTEE	T E M S HAVEN TRUST	003-005-017	1,604.18
GETCHELL BROS INC			75.55
GETCHELL ERIC E & CHRISTINE S		020-053-E	1,937.05
GIBBONS FAMILY TRUST	GIBBONS JAMES F & MARY LYNN TRUSTEES	004-023	2,572.15
GIBBONS JOHN D DEVISEES OF		010-004	2,879.85
GIBBONS THOMAS D & ELIZABETH A		016-043	3,125.13
GIGUERE PAUL G & MARIANNE S TRUSTEES	GIGUERE FAMILY TRUST	011-009-Q	916.52
GILCHRIST DEBORAH S & BARRETT		024-053	5,589.98
GILCHRIST DEBORAH S & BARRETT L;	CHARLOTTE & DAVID DES STAFFORD	024-039	1,725.72
GILCHRIST PETER M & NANCY A		015-074	3,746.00
GILCHRIST PETER M & NANCY A		015-073	2,960.88
GILCHRIST PETER M & NANCY A			132.50
GILES EDNA A DEVISEES OF	SUE E BRADLEY PERS REP	031-029	1,254.87
GILES ELBRIDGE		029-042	375.59
GILES ELBRIDGE			439.10
GILES ELBRIDGE & JUNE		018-057-B	130.31
GILES ELBRIDGE A		018-056	130.31
GILES ELBRIDGE A		018-079	596.78
GILES ELBRIDGE A & JUNE		026-022	573.78
GILES ELBRIDGE A & JUNE P		018-055	1,565.85
GILES ELBRIDGE A & JUNE P		018-076	568.30
GILES JUNE P		018-049-002	600.06
GILES NATALIE F	C/O BOOTHBAY HARBOR COUNTRY CLUB	029-001	5,396.16
*GILES SARAH E & CRAIG L		016-047	1,246.77
GILKEY LANGDON B & SONJA WEBER-GILKEY TR	AMOS W GILKEY; FROUWKJE PAGANI	004-044	2,126.49
GILKEY LANGDON B;SONJA WEBER-GILKEY TRST	AMOS W GILKEY; FROUWKJE PAGANI	004-039	9,318.45
GILL ROBERT E & KATHLEEN		016-123	2,584.20
GILLETTE DENNIS		010-032-052A	2,264.46
GIMBEL ELISABETH VOSE		021-039-E	2,085.98
GIMBELS OF MAINE INC			4.38
GIMBELS OF MAINE INC			19.71
GIMBELS OF MAINE INC			41.61
GIMBELS OF MAINE INC			52.56
GINN HERBERT E	C/O GINN REAL ESTATE	019-042-B	810.30
GLASRUD THOMAS T & LAURIE A		017-025	2,799.92
GLASRUD THOMAS T & LAURIE A		017-041	1,101.57
GLASS FRANCOISE		020-181	1,208.88
GLASS FRANCOISE		020-183	85.41
GLEASON FINE ART INC			32.85

Owner	Second Owner	Map Lot	Original Tax
GLEASON MARTHA W & DENNIS J		020-088	6,516.35
GLEN GARRY OF BAYVILLE LLC		024-044	7,683.62
GODFREY DAVID P & REGINA K		022-057	1,950.20
GOES JOAQUIM I	HELGA DO ROSARIO GOMES	029-011-B	2,449.52
GOGGIN LAWRENCE R & BLANCHE B		010-032-031B	1,866.98
GOLDSMITH BILLIE HOWARD		020-126	2,461.56
GOLDSMITH ELIZABETH F		011-009-M	911.04
GONZALES CAROLE M		011-010	978.93
GONZALES CAROLE M		011-011	146.73
GONZALES G KENT & CAROLE M		011-010-A	1,277.87
GONZALES G KENT & CAROLE M		011-013	96.36
GORDON ABIGAIL E		020-083-002	3,786.51
GORDON NATHAN R & NICOLE		022-007-A	1,285.53
*GORMAN GERARD PATRICK & RUTH ANNE		019-099	2,152.33
GORTON EUGENE E & DEBORAH G		001-017-A-008B	3,234.63
GOSSELIN MARK A & JENNIFER A		008-009-B	2,830.58
GOSSELIN RICHARD R		015-118-001	3,278.43
*GOULD CORINNE H		019-001-A	1,713.24
*GOULET PATTI L & DENNIS P		018-045-G	1,288.38
GOWEN CHARLOTTE HEATON		021-026	1,194.65
GRANGER NORTHERN INC		026-038	3.28
GRANGER NORTHERN INC		026-038-C	325.21
GRANGER NORTHERN INC		026-038-D	323.02
GRANT ANNE MCMANUS		021-028	64.61
GRANT CHRISTOPHER E & SHARON L		011-043	219.00
GRANT CHRISTOPHER E & SHARON L		011-041	3,292.67
GRANT MARIANNE BERRIGAN TRUSTEE		016-038	3,096.66
GRANT RICHARD A & SHARON A		018-018-B	1,339.19
GRANT SCOTT G	ANNE E MCMANUS	021-029	1,316.19
GRASSO SALVATORE		019-103	1,807.85
GRAVES DEBORAH L & DAREN L		016-112	1,713.68
GRAY CONSTANCE R		010-060	897.90
GRAY DAVID H & DOROTHY ANNE GRAY CO-TRUS	DAVID H & DOROTHY ANNE GRAY REVOC TRUSTS	009-024	12,318.75
GRAY MERLIN H & ELEANOR F		022-039-003	646.05
GRAY TERENCE K & JENNIFER M		018-002-C	788.40
GRAYHAWK LEASING LLC			543.12
GREELEY LLC		022-010	1,823.18
GREENE ALDEN			229.95
GREENE ROBERT A TRUSTEE	THE ELLEN GREENE TRUST	021-054	944.99

Owner	Second Owner	Map Lot	Original Tax
GREENLEAF ALBERT L			23.00
GREENLEAF ALBERT L & CLEO R		019-011	2,116.63
GREENLEAF ALBERT L & CLEO R		019-027	1,819.89
GREENLEAF LODGING CORP		015-069	7,980.36
GREENLEAF LODGING CORPORATION			186.15
GREENLEAF LODGING CORPORATION			110.60
GRIFFIN CARL R III & DENISE		016-026	4,627.47
GRIFFIN CARL R III ESQ			140.16
GRIFFIN DENISE C		005-033-B	13,472.88
GRIFFIN DONALD G & JANE A		001-011	11,294.93
GRIFFIN JENNIFER Z		016-009	1,386.27
GRIFFIN KAREN U & WILLIAM R		011-009-D	586.92
GRIFFIN MARGUERITE J		010-008	4,132.53
GRIFFIN MARGUERITE J		016-025	4,620.90
GRINDALL HARRY S III		014-034	1,749.81
GRINNELL BARRY G & LORI L		029-036-A	1,945.81
GROTON NEAL F & SUSAN		025-018-2B	444.57
GROTON NEAL F & SUSAN		025-018-002A	2,649.90
GROVER MERRITT B & PATRICIA A		022-031	1,812.23
GROVER ROBERT F		020-080	3,963.90
GROVER'S HARDWARE INC			432.53
GRUENER NICIA N		010-045	2,839.34
GTECH CORPORATION			17.52
GUDROE DARRELL & SARAH		020-177	2,168.10
GUDROE SARAH			144.54
GUDROE SARAH K		026-37E-00N	175.20
GUERIN MARK J & KARIN E		018-031-A	1,663.30
GUILD POLLY L & S THEODORE LIFE ESTATE		010-046	983.31
GUNNISON MELBA R		006-003-A	1,471.68
GUZZO DAWN K & GARY		019-111	1,914.06
GUZZO LEE A & BARBARA		017-003	7,525.94
GUZZO LEE A & BARBARA		017-003-A	1,887.78
HAGERTHY CAMA			14.24
HAGGETT CHARLES E III & MARTHA A		026-011	2,014.80
HAGGETT FLORENCE B		020-059	3,793.08
HAGGETT MARTHA A		018-081	1,137.71
HAHN MICHELLE J		031-021	9.86
HAHNEL JUDITH M		020-035	408.44
*HALE CYNTHIA E		020-151	3,422.53

Owner	Second Owner	Map Lot	Original Tax
*HALE DONALD G & FRANCES H		025-017-003	3,491.52
HALE STEPHANIE J		021-039-F	2,429.80
HALEY JAMES T & MARY		014-039-019B	2,914.89
HALL NANCY S		014-039-013B	2,769.26
HALLIGAN ELAINE M		022-069	1,482.63
HALLINAN DENNIS & MARY		005-016	2,824.01
HALLINAN DENNIS & MARY		005-015	44.90
HALLINAN RICHARD M		015-048	1,223.12
HALLINAN ROBERT	CLIVE FARRIN	022-017-ON-001	64.61
HALLINAN ROBERT A & DEBRA S		010-052	2,181.24
HALLINAN ROBERT A & DEBRA S		023-026-004	1,667.69
HALLINAN WILLIAM F		020-187	1,470.59
HALLINAN WILLIAM F & KATHLEEN		020-188	1,228.59
HALLSTROM LESTER D & DEBORAH A		022-045	1,861.50
HALLSTROM LESTER D & DEBORAH H		015-063	7,719.75
HAMBLEN DAVID G & SUSANNE G		013-018	3,217.11
HAMBLEN JANET K		025-012	4,736.97
HAMBLEN WILLIAM R & JANET K		015-043-029	2,534.92
HAMM CAROLE & DAVID HOPLA		030-002-001	654.81
HAMM CAROLE & DAVID HOPLA		030-002-012	7,524.84
HAMMOND LESLIE H	HOLLY E LENHARDT 2010 REVOCABLE TRUST	006-009	151.11
HAMMOND LESLIE H	HOLLY E LENHARDT 2010 REVOCABLE TRUST	006-012	1,039.16
HAMMOND LUMBER COMPANY			1,018.35
HAMRIN KRISTINA W		010-006	1,750.91
HANNAFORD BROS CO #8143			6,756.15
HANNULA EDWARD A & ELIZABETH	BRIGGS RICHARD & LESLIE	021-015	3,444.87
HANSCOM RYAN		029-034-G	1,286.63
HANSEN JERRETT L	LAURA INGERSOL	029-006-E	1,565.85
HARBOR LAKE FARM ASSOC INC		029-048	180.68
HARBOR VIEW HOUSING ASSOCIATES		020-144-A	12,186.26
HARBORAGE INN INC			145.64
HARBORFIELDS INC		008-013	15,006.98
HARBORFIELDS INC			94.17
HARBORSIDE CENTER FOR WELLBEING			70.08
HARBORSIDE CENTER FOR WELLBEING LLC		020-115	2,555.73
HARBORSIDE HOLDINGS INC		022-024	4,699.74
HARBOUR TOWNE INN INC		020-076	5,793.65
HARBOUR TOWNE INN INC			153.30
HARDING CURTIS E & JEANNE C		010-073	855.20

Owner	Second Owner	Map Lot	Original Tax
HARDING CURTIS E & JEANNE C		010-072	1,020.54
*HARDWICK DONALD H		022-039-027	277.69
HARDWICK SCOTT ALAN	HAILI VENESSA KARG	019-117	1,746.53
HAROLD W BISHOP AGENCY			78.84
HARPER JOHN W & FRANCES		020-053-D	1,704.92
HARRIGER JAMES C		019-120	954.84
*HARRINGTON JEANNINE		031-036	2,261.83
*HARRINGTON JEANNINE		031-037	684.38
HARRIS DANIEL A		026-032	461.00
*HARRIS LEE S III & PIETERNELLA D'B		013-007-A	13,765.90
HARRIS NATALIE J		011-062	1,479.35
HARRISON PATRICIA JEAN		019-152	2,448.42
HARTFORD KATHRYN		022-034	1,015.07
HARTFORD P CHAPIN		019-025	1,956.77
HARTLEY KELSY L; SONNIK & ALI K		031-007	3,707.67
HARTLEY MARINE SERVICES INC			8.76
HARTNETT CAROL			10.95
HASLAM JANETH P TRUSTEE	ROBERT T HASLAM JR REVOCABLE TRUST	011-009-G	719.42
HASTINGS ELIZABETH M	SUSAN M REECE	027-001-193	983.31
HATCH ALICE B		004-013	2,999.21
HATCH MARY T		031-036-A	2,289.65
HATHAWAY JUNE C DEVISEES OF		019-012	1,603.08
HAUGEN ELIN E & JULI G		018-069	1,176.03
HAWKE ANDREW C		021-039-C	4,204.80
HAWKE ASSOCIATES LLC		030-008	6,543.72
HAWKE BEATRICE A			29.57
HAWKE BEATRICE A		015-085	2,073.93
HAWKE BEATRICE A		020-172	1,539.57
HAWKE MOTORS			231.05
HAYES FAMILY CORPORATION		007-010	5,518.80
HAYES MARGARET F		007-010-00B	965.79
HAYNES MABELLE P & GEORGE I TRUSTEES	MABELLE P HAYNES LIVING REVOC TRUST	016-027	2,979.50
HAZELTON DANIEL R & MARK W		004-026	2,636.76
HEABERLIN IRMA L LIFE ESTATE		022-066	1,482.63
HEADS OF THE HARBOR INC			89.79
HEALION THOMAS E &	BETTY H HEALION TRUSTEES	021-058	3,885.06
HEALY MAURICE J & VALERIE M		015-043-002	2,999.21
HEANUE MICHAEL HEIRS OF		020-009-B	1,068.72
HEATHER M GRIFFITHS REVOCABLE TRUST	HEATHER M GRIFFITHS; JENNIFER G RIDDLE	007-007-E	2,341.11

Owner	Second Owner	Map Lot	Original Tax
HEDBERG CARL J TRUSTEE	HEDBERG FAMILY TRUST	017-005-B	5,194.68
HEIDENREICH THEODORE E JR &	JANE H TRUSTEES	015-043-018	4,301.16
HELM DEAN E & KATHY L HANLEY CO-TRUSTEES	BETTE F HELM FAMILY BY-PASS TRUST	004-056	3,132.80
*HELMAN FRANK G LIFE ESTATE &	MARTHA H PEAK	021-048	3,161.92
HENDERSON SUZANNE C		029-013-E	365.73
HENNIGAR HOWARD V JR & SUSAN L		028-013	6,840.47
HEPBURN SUE T		026-021-E	2,119.92
HERMANN GEORGE A & MYRL D		016-018-A-003B	2,191.09
HESELTON DOANE R		016-018-A-001C	2,180.15
HESSE SHIRLEY MCKAY		018-033	2,467.04
HESS-MARKS LISA M		006-010	1,535.19
HEVERLING DAVID R & HEATHER H		007-007-G	1,888.88
HEYL ANTHONY			50.37
HIGGINS JOSHUA P & EMILY P		006-002-M-002	1,638.12
HIGGINS LORRI M			3.28
HILARY L FRITZ RIPP REVOCABLE TRUST		020-148	1,703.82
HILL LOIS BOON		015-043-028	3,888.35
HILSCHER ROBERT B & DEBORAH S		026-037-B	2,510.84
HINDS TIMOTHY		020-005	1,229.69
HINRICHS CELIA A	BLOOM SAUL A	009-032	7,221.53
HOCHSTEIN SUSANN & JOHN		010-044	3,032.06
HOCK CHARLES T & MARILYN H		029-043	1,749.81
HODGDON ALAN; ALICE & JENNIFER		024-013	844.25
*HODGDON CLARA G HEIRS OF		014-027-A	113.88
*HODGDON CLARA G HEIRS OF		014-027	2,129.34
HODGDON DANA	CATHY HODGDON	029-004	2,607.19
HODGDON DANA	CATHY HODGDON	029-005	109.50
HODGDON SARAH			15.33
HOFFMAN RUSSELL H	SARAH M FOULGER	025-014-B-005	5,184.83
HOLBROOK VERONICA		026-042	663.57
HOLM KENNETH D		030-002-002	1,403.79
HOLMAN JANE S TRUSTEE	JANE S HOLMAN 2006 REVOC TRUST	001-012	6,525.11
HOLMBERG DOUGLAS & NORMA J		020-137	1,143.18
HOLMBERG NORMA JEAN		019-134	1,829.75
HOLMES JAMES S & CRYSTAL R BERNIER		023-001	980.03
HOLMES JAMES SYLVESTER JR	DIANA LEE HOLMES	031-033	947.18
HOMESTEAD PARTNERS LLC	C/O STEPHEN PITCHER	014-008-A	2,794.44
HOMESTEAD PARTNERS LLC	C/O STEPHEN PITCHER	014-007	1,119.09
HOPKINS RAYMOND F; MARK R HOPKINS	KATHRYN C HOPKINS	011-002	3,189.74

Owner	Second Owner	Map Lot	Original Tax
HOSKEER CHRISTIAN J & JULIE M		022-083	2,471.42
HOUSE FRANCES SULLIVAN &	RICHARD A HOUSE	007-008-P	554.07
HOUSE OF LOGAN			68.99
HOUSE OF LOGAN			130.31
HOWARD H WYMAN JR TRUSTEE	WY-N-HEL TRUST	029-042-A	182.86
HOWARD H WYMAN JR TRUSTEE	WY-N-HEL TRUST	026-006	1,587.75
HOWARD HOUSE		030-034	7,498.56
HOWARD HOUSE INC			214.62
HOWARD HUGH W JR		029-047	281.41
HOWE BRIAN M & DIANE M		020-013	1,390.65
HOWE MELANIE L		007-011	4,556.30
*HOZDALA PAUL W		020-182	1,543.51
HUGHES JANET F		011-051	2,308.26
HUIZING TIMOTHY C & ARLENE J		016-093	866.15
HUNT FRANCIS STUART		004-046	2,345.49
HUNTER PETER	MCALDER MARK A	006-021-009	292.37
HUNTER PETER M	MCALDER MARK A	006-021-010	369.02
HUNTER PETER M	MARK A MCALDER	006-021-003	1,923.92
HUNTER PETER M	MARK A MCALDER	010-090	284.70
HUNTER PETER M	MCALDER MARK A	006-021-011	363.54
HUNTER PETER M	MCALDER MARK A	010-094	16.43
HUNTER PETER M & MARK A MCALDER		010-091	313.17
HUNTER PETER M & MARK A MCALDER		010-092	354.78
HUNTER PETER M & MARK A MCALDER		010-093	339.45
HUNTINGTON MARY			65.70
HUNTINGTON MARY		016-114	1,940.34
HURD JANE NEWCOMB &	ROGER D SEVERANCE	015-015	2,389.29
HURD TIMOTHY D & SUZANNE M		016-002	589.11
HURD TIMOTHY E & SUZANNE M		019-108	2,053.13
HURFORD HENRY J JR CPA			14.24
HURFORD HENRY JOHN III		029-007-B	2.19
HURST JOHN W & NANCY S		018-007	1,397.22
HUTCHEON PAUL & SUSAN		010-086	394.20
HUTCHESON THAD T JR &	REBECCA BROWN HUTCHESON	008-012	8,075.63
HUTCHINGS FRED H & JERI K		029-041-002	974.55
HUTCHINS DAVID CLINTON		020-167	1,439.93
HUTCHINS DEANE L & VIRGINIA B		010-055	164.25
HUTCHINS DEANE L & VIRGINIA B		010-056	1,103.76
HUTCHINS EDGAR S JR & RUBY B		015-115	3,397.79

Owner	Second Owner	Map Lot	Original Tax
*HUTCHINS JENNIE A		015-038	737.59
HUTCHINS RONALD			85.41
HUTCHINSON ALBERT N & SUSAN J		027-001-152	862.86
HYDE JENNIFER	DAVID M BRONSTEIN	017-007	5,958.99
HYSON RENDALL & MARGARET E		015-047	1,894.35
HYSON RENDALL E & MARGARET E		029-040-I	1,423.50
HYSON RONALD		031-037-A	1,220.93
IMBER ROBIN LEE		006-002-M-004	453.33
IMHOF ANGELA M		010-032-071A	1,925.01
IMHOF LENORE M		021-012	1,228.59
IRISH PATRICIA E & HOWARD		026-028	777.45
IRVING OIL MARKETING			4,142.39
ISLAND TEAK COMPANY			25.19
ISLE OF SPRINGS ASSOCIATION		027-005	243.09
ISLE OF SPRINGS ASSOCIATION		027-001-001	18,517.54
ISLE OF SPRINGS ASSOCIATION		027-002	223.38
ISLER SUSAN L	NANCY F STRONG	016-004	1,490.29
ISLER SUSAN L & NANCY F STRONG		016-003	420.48
J & A REALTY LLC		015-110	2,591.86
J EDWARD KNIGHT INSURANCE CO			162.06
J L B REALTY TRUST	JANICE LONG BEAVER, TRUSTEE	020-067	2,142.92
JACKSON PATRICK T JR		025-016	18,359.86
JACOBSON ROBERT E TRUSTEE	ROBERT E JACOBSON INTER VIVOS	017-005	7,351.83
JAEGER LARRY E & SHEILA E		011-070	3,558.75
JAFFEE MARY SAUDEK; ROBERT E SAUDEK	STEPHEN L SAUDEK TRUSTEES	014-006	11,101.11
JAMES MICHAEL H		029-040-D	1,357.80
JAMESON SUSAN K	ANNE L WISSLER	017-032	2,245.84
JANET W STEPHENS REVOC TRUST	STEPHENS JANET W TRUSTEE	004-028	2,576.54
JARKIEWICZ PAUL S		029-013-B	1,497.96
JASKOT SUSAN		011-020	1,487.01
JEAN TARR FLEMING TRUST	LOUIS BROWN FLEMING TRUST	004-040	8,772.05
JEATH LLC		015-099	3,579.56
JEATH LLC		019-155	1,084.05
JEATH LLC		019-156	1,608.56
JEATH LLC		019-148	5,874.68
JEATH LLC		019-154	8,124.90
JEATH LLC		015-114	5,658.96
JILL DOYLE LIVING TRUST	JILL & JOSEPH DOYLE TRUSTEES	015-043-027	4,037.27
JMJ INVESTMENT GROUP LLC			402.96

Owner	Second Owner	Map Lot	Original Tax
JOBES THEODORE H & ELIZABETH V		010-083	906.66
JOBES THEODORE H & ELIZABETH V		010-080	498.23
JOBES THEODORE H & ELIZABETH V		010-081	331.79
JOBES THEODORE H & ELIZABETH V		010-085	400.77
JOCELYNE B BLAIS TRUST 2011	MAURICE G BLAIS TRUST 2011	001-005	11,265.36
*JOHN D DRUCE LIVING TRUST	CHARLOTTE I DRUCE LIVING TRUST	002-004	12,129.97
JOHN E ST JOHN LIVING TRUST	C/O JOHN E ST JOHN & GERNA HEWITT ST JOHN TRUSTEES	014-039-008D	2,771.45
JOHN EDWARDS JEWELRY & DESIGN			127.02
JOHNSON B VANN & MILDRED L		010-048	944.99
JOHNSON BROOKS N	MARGARET DRISKO-JOHNSON	020-040	1,522.05
JOHNSON CHERYL RAE	REED MARTHA	024-007	1,112.52
JOHNSON DAVID I		015-043-036	2,464.84
JOHNSON ELIZABETH J		016-016	2,784.59
*JOHNSON HILDA		029-040-N	1,329.99
JOHNSON STEVEN B & JENNIFER W		016-088	1,215.45
JOLLEY THOMAS & STACEY		018-002-B	1,461.83
JONES ALEXANDER K & CAROL W		026-002	1,610.75
JONES ALLAN R		025-021-A	12,378.98
JONES CONSTANCE H & SAM B MORRIS		016-007	1,976.48
JONES DONNA		022-039-022	234.33
*JONES JOANNE P		022-039-021	213.09
JONES ROBERT A & LINDA M TRUSTEES		012-005	19,800.88
JONES SUZANNE J		018-060	1,672.07
JONES VIRGINIA B		016-067	1,032.59
JORDAN ALDEN		019-040	3,914.63
JORDAN ALDEN & CAROL		030-006-A	528.89
JORDAN CAROLE		030-002-007	2,445.13
JORDAN CAROLE M		030-002-006	500.42
JORDAN NANCY E &	SUSAN M MILLER	021-063	4,288.02
JORDAN PETER W & RUTH S		024-022	1,754.19
JORDAN STEVEN C TRUSTEE	NORTH WOODS REALTY TRUST	003-005-018	1,610.75
JOURDET LON W III & GALE L		006-023	2,182.34
JOURNAGAN TRAVIS			68.99
JOYAL SCOTT D & DIANE R		026-023	958.13
JUDGE NANCY D		004-053-A	10,704.72
JUNIPER POINT VILLAGE IMPROVEMENT SOCIETY		004-031	3,353.98
JUNIPER POINT VILLAGE ASSOC IMPROVEMENT SOCIETY		004-016	376.68
KAHN MICHAEL A & BEVERLY K		011-074	6,315.96
KALER MARY A		015-011	5,777.22

Owner	Second Owner	Map Lot	Original Tax
KALER MARY A & SAM			292.37
KALER MARY C		016-062	1,218.73
KANE ANNE T &	PATRICIA H KELLY	018-002-D	2,032.32
KANE MARY-LYNN		020-141	1,149.75
KAPLAN PAUL ALLEN		016-083	1,087.34
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW TRUSTEE	014-029	5,626.11
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW TRUSTEE	018-049-006	1,413.65
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW TRUSTEE	014-029-A	153.30
KARNS JEFFREY L & ELIZABETH		022-056	1,287.72
KATHLEEN S FANOE TRUST	KATHLEEN S FANOE TRUSTEE	019-107	2,039.99
KAZAKOS TAKIS A		016-046	1,130.04
KAZALSKI JOHN J		005-025	4,073.40
KEARNS RICHARD O	NORTHERN TRUST BANK OF FLORIDA CO-TRSTS	014-020-001A	2,649.90
KEEGAN KEVIN M		031-037-B	835.49
KEEGAN MARGARET R		031-001	3,968.28
KEEGAN MARGARET R		031-002	41.61
KEEGAN MARK F & LOUISE O		010-042-A	2,454.99
KEENE EVELYN HARTUNG & WAYNE		016-040	2,348.78
KEISER KATHRYN G		007-013	5,431.20
KELLER WILLIAM B		009-006	6,011.55
KELLEY ANDREW J		018-078	837.68
*KELLEY EUGENE W		006-025	1,242.39
KELLEY WILLIAM P & JOY A		006-002-R	1,028.21
KELLY MARGARET ORNE		029-039	585.82
*KENDLEY PATRICK & YVONNE		014-039-003	1,866.54
KENNEDY DONALD J & BETTY D		019-041-A-001	3,721.91
KENNETH M WOODS REVOCABLE LIVING TRUST		010-032-061B	1,925.01
KENNETH M WOODS REVOC LIVING TRUST	KENNETH M WOODS TRUSTEE	010-032-072A	2,208.61
KENNISTON DONALD H & CHRISTINE		010-032-092A	2,578.73
KENNON MICHAEL L		020-009-A	1,734.48
KENT BAILEY MAINE TRUST	CATHERINE R ELLIS	028-008-00A	89.79
KENT RACHAEL G DEVISEES OF	C/O SUSAN HILL	027-001-190	687.66
KERNEY MARILY M &	KATHARINE MCCOID ROTH TRUSTEE	009-010-A	7,678.14
KERNEY MARILY M & JOHN A		013-024	2,213.00
KEY BANK N A			216.81
KEYES KAREN		022-068	2,171.38
KILPATRICK MARCELLE M	KATHERINE A KILPATRICK-VOSS	031-035	1,239.54
KIMBALL RALPH A JR & GAIL P		011-073	6,153.90
KING FREDERICK D		021-011	1,123.47

Owner	Second Owner	Map Lot	Original Tax
KING JOANNE F		016-078	1,444.31
KING RICHARD A & LINDA M		020-151-A	1,583.37
KINSHIP PARTNERSHIP	C/O T JAY SEALE III	014-020-004B	2,651.00
KIPP DERYL P & MELANIE B		015-062	5,037.00
KIPP MELANIE B & SUSAN B MILLER		006-032	491.66
KIRBY WILLIAM G			83.22
KIRBY WILLIAM G		015-076-A	6,771.48
KIRK BEN J & PAMELA K TRUSTEES	KIRK FAMILY TRUST	020-028	2,100.21
KIRK BEN J & PAMELA K TRUSTEES	KIRK FAMILY TRUST	019-069	1,556.00
KIRK BEN J & PAMELA K TRUSTEES	KIRK FAMILY TRUST	019-070	868.33
KIRK FAMILY REVOCABLE TRUST	BENJAMIN J & PAMELA K KIRK TRUSTEES	003-005-016	5,375.36
KIRK FAMILY TRUST	BENJAMIN KIRK TRUSTEE	003-005-015	1,604.18
KIRK PAMELA & BENJAMIN		019-070-A	309.89
KLEINE BETH A & ROBERT E JR		021-060	2,311.55
KLEMENTS KEITH		025-017-004	547.50
KNOBLOCH MARJORIE S & THOMAS G		025-024	2,953.21
KOCH BETTY CARY TRUSTEE	BETTY CARY KOCH TRUST	015-043-020	4,256.26
KOOPMAN RONALD R & HELEN L		029-006-H	1,626.08
KOSINSKI MARIA I		014-020-011B	2,648.81
KOSTYLA EDWARD A		011-028	159.87
KOSTYLA EDWARD A		011-027	971.27
KOWALSKI JEFF K		028-004-B	4,677.84
KOYL ROXANNA M		005-028	1,700.54
KREAHLING ROBERT P & SUZANNE R		017-005-A	6,194.42
KRISTAN CHRISTIAN MICHAEL & BRYNNE M		026-030	1,370.94
KRISTOFF LISA M		023-025	1,238.45
KUCHARSKY SAMUEL N & MARSHA		023-026-003	1,653.45
KUMLER KATHERINE C		018-063	1,984.14
KURZ CHRISTOPHER W & DEBORAH K		008-014	9,629.43
KURZIUS ANNEMARIE L LIFE ESTATE		007-008-E	6,457.22
KURZIUS ANNEMARIE L LIFE ESTATE		007-008-G	7,482.14
KYNOR FAMILY REVOCABLE TRUST	DAVID BOUTON KYNOR	004-002	3,794.18
*LABELLE FAMILY TRUST	ERNEST H & SHEREDITH G LABELLE TRUSTEES	007-008-N	1,853.40
LABONTE JENNIFER M		031-024	429.24
LACHAPELLE CHARLES D & GERENE M		007-008-Q	1,077.48
LACHMANN NORBERT		021-014	5,055.62
LACROIX MOLLY B & ROBERT A TRUSTEES	LACROIX FAMILY TRUST	024-020	2,292.93
LADERER GREGORY S & ELIZABETH E		019-132	121.55
LADERER GREGORY S & ELIZABETH E		019-093	3,485.39

Owner	Second Owner	Map Lot	Original Tax
LAFAYETTE BOOTHBAY HARBOR LLC		016-033-B	18,760.63
LAFAYETTE BOOTHBAY HARBOR LLC			1,480.44
LAFAYETTE BOOTHBAY HARBOR LLC		016-035	2,657.57
LAFAYETTE BOOTHBAY INC			2,309.36
LAFAYETTE BOOTHBAY INC		015-017	41,051.55
LAFAYETTE BOOTHBAY INC		016-080	1,465.11
LAFAYETTE BOOTHBAY INC		016-078-A	527.79
LAFAYETTE FISHERMAN'S LLC			1,495.77
LAFAYETTE FISHERMAN'S LLC		015-008	29,212.41
LAFAYETTE FISHERMAN'S LLC		015-007	573.78
LAFAYETTE FISHERMAN'S LLC		015-107	2,989.35
LAIRD JOHN C		020-175	1,655.64
LAJOIE ROGER R & SUZANNE B		015-043-015	3,322.23
LAMPKE RICHARD G	ROSALIND J WHITNEY	020-124	1,609.65
LANCASTER JAMES DALE & IDA C		020-052	4,843.18
LANDRY MARTHA DOLLOFF		015-040	2,365.20
LAPOINTE EDMOND J & BETTY N		024-025	2,503.17
LAPRISE MAURICE P JR		016-074	907.76
LARRABEE JAMES A & JOY A		011-049	2,802.11
*LARSEN JUDITH A		009-027	2,412.94
LARSEN MARTHA CEDERSTROM		020-006	954.84
LARSON GROUP (THE)			900.09
LARSON GROUP (THE)		030-035-A	7,288.32
LATTER CATHY A		020-158	871.62
LATTER JULIA E & ROBERT S		023-004	994.26
LATTER WILLIAM B		020-154	1,549.43
LAVALLEY KATHLEEN A		030-025	2,032.32
LAWLOR JAMES PATRICK & MARY BETH		020-184	1,299.76
LAWRENCE KENT B TRUSTEE	KENT B LAWRENCE 1992 TRUST	013-012	2,312.64
LEADBETTER JOCELYN M		004-021	10,342.28
LECH BARNARD A & ELIZABETH V A		025-021-D	3,064.91
LECH BERNARD A & ELIZABETH V A; ALLAN R	& MARIA B JONES; R E & M C REISER	025-021	43.80
LECKBAND CRAIG R & ELLEN V		010-029	7,138.30
LEE ALICE B		016-044-A	1,184.79
LEE ALICE B		016-044	2,442.94
LEE ANDRU A		016-083-A	70.08
*LEE VIOLA		031-017	1,544.61
LEEMAN MARK G		022-079	1,598.70
LEFEVRE ALFRED J		016-065	1,160.70

Owner	Second Owner	Map Lot	Original Tax
LEHANE MARY P		015-065	2,884.23
LEHMAN RANDALL D & MARIA T		011-031	958.13
LEHMAN RANDALL D & MARIA T		011-032	164.25
LEIGHTON ANN LIFE ESTATE		021-045-A	3,774.46
LEMAY LINDA M		020-063-002	781.83
LEMCKE NANCY; SUSAN GRAVES	C/O SUSAN GRAVES	011-042	5,237.39
LENOX NANCY H		025-004	1,296.48
LEONARD BARBARA J		005-018	3,891.63
LEONARD MICHAEL D &	HAROLD R & FRANCESCA L FAIRFIELD	010-075	91.98
LEPORE LISA		019-118	1,519.86
LERNER DANIEL M & ELAINE G REAL ESTATE TRUST		003-005-004	11,663.94
LERNER DANIEL M TRUSTEE	LERNER FAMILY REAL ESTATE TRUST	003-005-005	6,957.63
LEROUX JACQUES & SHELLEY		011-046	1,565.85
LETSCH GEORGE V & LINDA S		006-021-002	1,808.94
LEVERING RUSSELL CARTWRIGHT 1993-2 TRUST	LEVERING RUSSELL CARTWRIGHT TRUSTEE	016-147	8,288.06
LEVINS JOAN L		020-102-003	1,275.68
LEWIS BENJAMIN H & ELIZABETH A		004-014	6,336.77
LEWIS DUANE A		022-039-016	570.50
LEWIS GARY E & DONNA L		018-018-A	1,526.43
LEWIS ISABELLE G			608.82
LEWIS JOHN H		015-043-031	2,495.51
LEWIS KEVIN		029-034	940.61
LEWIS KOREY A	PERKINS KATHLEEN C	016-055	1,389.56
*LEWIS LESLIE		030-049	919.36
LEWIS TIMOTHY C		015-083	6,081.63
LEWORTHY THOMAS A & VICTORIA A		014-039-006A	2,225.04
LILLY BEVERLY R		018-009	2,068.46
LILLY BEVERLY R		030-005	339.45
LINDBERG ROBERT R & NANCY E		007-004-A	476.33
LINDBERG ROBERT R & NANCY E		010-082	1,920.63
LINEKIN BAY RESORT		017-009	3,298.14
LINEKIN BAY RESORT		017-017	5,011.81
LINEKIN BAY RESORT			551.88
LINEKIN BAY RESORT		017-018	18,761.73
LINEKIN BAY RESORT		017-034-A	722.70
LINEKIN HEIGHTS ASSOCIATION		011-009-A	444.57
LINEKIN HEIGHTS ASSOCIATION		011-024	112.79
LINEKIN HEIGHTS ASSOCIATION		011-022-A	147.82
LINEKIN HEIGHTS ASSOCIATION		011-023-A	145.64

Owner	Second Owner	Map Lot	Original Tax
LINEKIN ROBERT W		020-206	850.82
LINGEL EDWARD C II	PAMELA MILLER LINGEL	009-021	3,148.13
LIPPINCOTT RICHARD B & LOIS R		011-025-A	999.74
LIPPINCOTT RICHARD B & LOIS R		011-024-A	94.17
LISA A GRAY TRUST-2010	LISA A & JAMES E GRAY TRUSTEES	021-061	2,872.19
LITTLE BO PETE'S INC			82.13
LITTLEFIELD WANDA L	PINKHAM SHANE E	022-039-004	24.09
LIVINGSTON LAURA JANE CRIDER SHUELL	HYSON GORDON SR	014-036-A	1,803.47
LIVINGSTON LINDA M		031-003	1,499.06
LLOYD PETER & MARY M		010-030	6,666.36
LOGAN ARLENE B	RONNICK RICHARD F	010-036	4,118.30
LOGAN WILLIAM W		028-008	2,649.90
LOPEZ JOHN G; ANTONIO LOPEZ III	ALEXANDRA L HIGH	006-018	890.24
LOPEZ JOHN G; ANTONIO LOPEZ III	ALEXANDRA L HIGH	006-014	237.61
LORENE C RAYNOR REVOCABLE TRUST	LORENE C RAYNOR TRUSTEE	024-002-A	1,667.69
LORENE C RAYNOR REVOCABLE TRUST	LORENE C RAYNOR TRUSTEE	024-002	2,626.91
LORRAIN LEE		016-091	1,294.29
LORRAIN STEVEN & JENNIFER		030-048-C	1,699.44
LORRAIN WILLIAM E	SUSAN E WEBSTER	029-040-O	229.95
LOUISIGNAU SUSAN M		019-046	1,569.14
LOUNSBURY MARGARET P TRUSTEE	MARGARET P WALL REVOCABLE TRUST	015-043-012	3,322.23
*LOZIER MARILYN B & DIANE L REED		018-053	1,789.89
LUCK JAMES E & JULIA E		015-043-019	4,194.95
LUKAS KAREN J	LUKAS MARGARET L	005-030	3,259.82
LUKE GEORGE P & SANDRA J		003-005-014	1,391.75
LUSHER JAMES R & MERLENE COWLES		018-002	1,870.26
LUSSIER ROBERT & ELIZABETH		006-027-001	2,191.09
LYNN WALTER L		006-017	1,110.33
LYNN WALTER L		010-065	226.67
LYONS LINDY M DEVISEES OF		018-076-A	136.88
LYONS LINDY M DEVISEES OF		018-080	775.26
M & P REALTY INC		019-157	3,442.68
MAC GRAY SERVICES INC			29.57
MACCORMAC KENNETH W & MARY N TRUSTEES	MARY N MACCORMAC TRUST	004-052	7,765.74
MACCORMAC MARY N & KENNETH W TRUSTEES	KENNETH W MACCORMAC TRUST	004-051	2,762.69
MACCORMAC MARY N & KENNETH W TRUSTEES	KENNETH W MACCORMAC TRUST	013-023	1,610.75
MACDONALD RICHARD J		021-013	1,507.82
MACDONALD RICHARD J			65.70
MACFARLANE RICHARD & FAYE		016-084	1,142.09

Owner	Second Owner	Map Lot	Original Tax
MACGILVRA KEITH & DEBORAH		027-001-146	465.38
MACGOVERN EDWARD M & BRENDA S TRUSTEES	MACGOVERN FAMILY TRUST	026-019	1,972.10
MACHON LUCILLE LIFE ESTATE		019-023	2,451.71
MACHULIS GEORJEAN H	CLIFFORD I THAELL	016-105	1,034.77
MACKENZIE JENNIFER		027-001-058	494.94
MACKENZIE WILL & PATRICIA		027-001-077	750.08
MACKIE RUSSELL J SR & LYNN M		030-044	1,041.35
*MACMILLAN VIRGINIA		016-057	1,195.30
MACPHEE BERNARD B & GAIL P		030-031-A	5.48
MACS CONVENIENCE STORES LLC			941.70
MACY ADAM D & RUTH E		029-040-H	1,386.27
MADDEN STEVEN & SUSAN BILLINGS			45.99
MADDEN STEVEN ROBERT &	SUSAN MADDEN BILLINGS	020-082	3,431.73
MADDOCKS BETTY JEAN & SEWALL T		015-113	4,023.03
MADDOCKS BETTY JEANNE		007-001-B	2,637.86
MADDOCKS BETTY JEANNE	ROBERT B ADAMS JR	019-024	4,228.89
*MADDOCKS HARMON ROSCOE & KATHLEEN M		007-001-A	1,298.23
MADDOCKS SEWALL T JR &	BETTY JEANNE ADAMS MADDOCKS	020-091	6,192.23
MADDOCKS SEWALL T JR &	BETTY JEANNE ADAMS MADDOCKS	020-090	2,940.08
MADDOCKS SEWALL T JR TRUSTEE	HARMON MADDOCKS	006-003	506.98
MADDOCKS SEWALL T SR		007-001	932.94
MADDOX JOSEPH A & JANET L		019-066	1,957.86
MAHER BASIL & MIRIAM D		025-022	8,267.25
*MAIN FRANK B	JIMMY L & JUDITH C MAIN	019-085	756.21
MAINE #3 RURAL CELLULAR INC REAL PROPERTY TAXES		030-002-A-ON	1,846.17
MAINE HARBOR PROPERTIES 2 LLC		019-007	2,998.11
MAINE HARBOR PROPERTIES LLC		020-044	2,170.29
MAINE HARBOR PROPERTIES LLC		020-092-A	3,020.01
MAINE MADE & MORE OF			10.95
MAINE OK ENTERPRISES INC			319.74
MAINE-OK ENTERPRISES INC		020-118	1,768.43
MAINE-OK ENTERPRISES INC		020-120	2,390.38
MAINE-OK ENTERPRISES INC		020-119	2,519.59
MAINE RSA NO 1 INC			551.88
MAINELY SCOOTERS LLC			6.57
MAIR SHARON & JOSEPH		011-063-C	1,380.79
MAIZNER ANDREW		014-039-014D	2,572.15
MALCOM RICHARD & STEPHEN		026-038-001	170.82
MALKIN A RICHARD & MARJORIE M	THOMAS STEELE MALKIN ET ALS	016-095	1,692.87

Owner	Second Owner	Map Lot	Original Tax
MALLOY CHRISTOPHER M	TOBI A NEVERS	020-198-A	1,510.01
MAMA D'S MERCANTILE INC			83.22
MANGINO JAMES L & ELAINE T		029-034-C	313.17
MANN ALDEN H &	SHARYN HALE MANN	019-128	1,382.99
MANSFIELD PRISCILLA D LIFE ESTATE	MANSFIELD GEORGE M JR TRUSTEE	017-037	2,931.32
MANSON ELIZABETH J		006-031	744.60
MANSON GARY L SR & JOYCE L		016-087	1,103.76
MANTELL CAROL J		014-011	2,095.83
MARANCI ARUTUN & ANAHID		029-002	2,123.21
MARBURY LUKE		002-008	6,678.41
MARCELL DAVID W		021-053	1,211.07
MARCOTTE JAMES N & KIMBERLEE A DOW		020-018	1,043.53
MARDEN ERIC			196.01
MARDEN ERIC A & JENNIFER M		020-110	2,272.13
MARENCIK EDWARD J JR	ELIZABETH M KOBE-MARENCIK	022-046-A	1,459.64
MARGARET F & MERRILL B HAYES TRUST	MARGARET F HAYES TRUSTEE	007-010-00A	1,310.71
MARGARET V KING REVOCABLE TRUST OF 1987	MARGARET V KING TRUSTEE	018-036	2,024.66
MARGARET V KING REVOCABLE TRUST OF 1987	MARGARET V KING TRUSTEE	018-037	878.19
MARINELL SUZANNE S		011-023-B	628.53
MARKEE KENNETH A & JULIE P		029-032	182.86
MARKHAM JANICE M		018-015	544.22
MARLOWE LUCY N TRUSTEE		020-171-A	527.79
*MARLOWE LUCY N TRUSTEE		020-171	1,427.44
MAROON ROBERT JR & SALLY K		020-084	3,743.81
MARQUEZ ERNEST R & LYNNE FLANAGAN		030-031-009	107.31
MARR BARBARA JEAN		016-083-B	1,460.73
MARSH ANGELA		006-027-003	527.79
MARSH JONATHAN C		006-027-004	1,946.91
MARSH ROBERT S TRUSTEE		008-002	8,700.87
MARSHALL BLANCHE T & ALBERT R		019-032	2,228.32
*MARSHALL H LOWEN & DORIS R		014-039-007B	2,480.83
MARTHA MORACHE TRUST	MARTHA MORACHE TRUSTEE	010-088	427.05
MARTIN ANNE K		022-064	2,277.60
MARTIN ERIC & PAULA		005-001	7,446.00
MARTIN JANET E & SCOTT A FLAGG		020-055	4,072.31
MARTIN S TENDLER REVOCABLE TRUST	MARTIN S TENDLER TRUSTEE	005-011	11,178.86
MARTIN SHAMUS A & MELANIE J WOLD MARTIN		019-115	1,387.37
MARUSEK CHRISTINE A		021-033-A	1,662.21
MARVIN ANDREW S & JOAN W TRUSTEES		010-005	2,162.63

Owner	Second Owner	Map Lot	Original Tax
MARY K OTTO REVOCABLE LIVING TRUST	OTTO MARK K & DAVID W TRUSTEES	011-072	5,665.53
MARY K OTTO REVOCABLE LIVING TRUST	OTTO MARY K & DAVID W TRUSTEES	011-003	840.96
MASON RAYMOND K JR & KIM		003-005-001	8,254.11
MASSANISO PETER A TRUSTEE	PETER A MASSANISO REVOC TRUST AGREEMENT	002-014	10,532.81
MASTRELLA CINDY L		022-077	1,787.04
*MATCHETT HOWARD W JR & ROBERTA		016-010	1,656.30
MATREGRANO RALPH R JR	NANCY L MATREGRANO	016-011	1,711.49
MATSON ROBERT B & JUNE		005-026	4,269.41
MATTHEW BARBER WILDER FAMILY TRUST	MATTHEW B & KATHARINE H WILDER TRUSTEES	025-005	455.52
MATTHEW BARBER WILDER FAMILY TRUST	MATTHEW B & KATHARINE H WILDER TRUSTEES	025-001-A	2,167.01
MATTHEW'S ANDREW J & PENELOPE T		004-041	11,438.37
MATWICZYK PETER & CAROL		029-006-F	1,389.56
MAX B ROTHMAN REVOCABLE TRUST AGREEMENT		028-010-A	5,504.57
MAXWELL JOHN B		015-021	3,244.49
*MAY HILDA LIFE TENANT		016-051	1,892.82
MAY ROMEE			9.86
MAYBERRY KEVIN L		030-047	1,387.37
MAYHEW MICHAEL J		020-034	1,713.68
MAYHEW MICHAEL J		020-034-B	61.32
*MAYNES THOMAS & SUSAN		028-010-C	3,857.25
MCALLISTER JOHN D JR & SHIRLEY A		015-064	2,553.54
MCARTOR ROBERT E & LINDA J		025-017-006	517.93
MCBRIDE ROSEMARY & JOANNE MCBRIDE		016-072	1,691.78
MCCAMMON JOSEPH N & LAURIE C		017-015	3,137.18
MCCANDLESS GLEN S		027-001-202	1,321.67
MCCANN NANCY A S & ROBERT C		014-020-002B	2,817.44
MCCARTHY ANDREW J TRUSTEE	C/O THE HAUGHEY COMPANY	022-015	13,280.16
MCCARTHY G MICHAEL & JAYNE M		007-007-D	4,524.54
MCCLENNAN JANE D		027-001-211	670.14
MCCLINTOCK JAMES I TRUSTEE	JAMES I MCCLINTOCK DECLARATION OF TRUST	011-049-A	312.08
MCCLINTOCK JAMES I TRUSTEE	JAMES I MCCLINTOCK DECLARATION OF TRUST	011-048	5,056.71
MCCOID BEVERLY B	KATHARINE MCCOID ROTH	009-010	10,359.80
MCCOMISKEY MATTHEW J & JOSEPHINA		009-013	6,896.31
MCCOMISKEY MATTHEW J & JOSEPHINA		009-016	143.45
MCCORMICK ROBERT G & ANNE		015-043-001	2,440.76
MCCULLOUGH D SCOTT & KATHERINE		030-027	2,399.15
MCCUSKER MARY T		026-022-H	1,322.76
*MCDANIEL GARY D & JOYCE		016-110	1,200.78
*MCDONOUGH WALTER I JR & JANET E		024-054	11,775.19

Owner	Second Owner	Map Lot	Original Tax
MCEVOY GEORGE H		010-026	12,068.00
MCEVOY GEORGE SR ESTATE OF	C/O GEORGE H MCEVOY	010-014	3,771.18
MCEVOY GEORGE SR ESTATE OF	C/O GEORGE H MCEVOY	010-015	286.89
MCEVOY KATELIN R		018-072	1,972.10
MCEVOY SARAH E & CALEB B HODGDON		030-023	1,514.39
MCFARLAND DAVID & BEVERLY H		026-009	2,045.46
MCFETRIDGE ROBERT M & JUANITA		030-050-B	768.69
MCGARRY RODERICK A & MICHELE A		029-045	1,529.72
MCGEE JAMES A & JOAN P CO-TRUSTEES	JOAN P MCGEE REVOCABLE LIVING TRUST	004-042	8,905.64
MCGEE ROBERT E & HEIDI C		009-030	12,942.90
MCGILLIVRAY FAMILY LIMITED LIABILITY COMPANY		004-035	2,686.04
MCGILLIVRAY FAMILY LIMITED LIABILITY COMPANY		004-034	6,802.14
MCGILLIVRAY STUART F & SUSAN H		004-045	4,093.11
MCGOVERN NANCY Y		020-165	1,408.17
*MCKAY ROBERT B & JEAN		010-012	4,381.75
MCKEE ROBERT S & PATRICIA ANN		018-035	2,451.71
MCKENNA BRIAN F & CAROL ANNE		022-028	1,794.71
MCKENNA JUDITH S TRUSTEE	JUDITH S MCKENNA REVOCABLE TRUST	003-005-007	6,060.83
MCKENNA JUDITH S TRUSTEE		003-005-008	9,468.47
MCKENNEY KRAIG A		020-017	781.83
MCLAREN DOUGLAS J & MICHELE E		018-044	1,018.35
MCLAUGHLIN BLANDINE L		011-009-E	607.73
MCLEAN JOAN B		029-013-G	2,732.03
MCLELLAN STACY A		016-124	1,250.49
MCLELLAN STACY A		026-032-A	356.97
MCLELLAN SYDNEY K		022-039-006	59.13
MCNULTY PAUL J & BRENDA L		002-002	9,391.82
MCNUTT JOHN DANIEL & JANICE L		019-006	4,177.43
MCNUTT JOHN DANIEL & JANICE L		019-149	3,985.80
MCNUTT JOHN DANIEL & JANICE LYNNE		019-147	2,689.32
MCQUAID ELISE BANCROFT	C MURRAY MCQUAID	002-007	7,586.16
MCSEAGULLS RESTAURANT INC			1,147.56
MCVICKER STEVEN D & NANCY J		006-020	485.09
MEADER BERNARD A JR	MICHELLE M BOUCHARD	025-017-008	3,737.23
MEADOW LAND COMPANY			1,131.14
MEADOW LAND COMPANY		026-037-E	22,246.02
MEDAL HECTOR E & ROBERTA C		029-011	1,884.50
MEGARGEE CAROLINE		006-002-A	1,241.73
MELDA P SMITH REVOCABLE TRUST	HUGH SMITH	021-050	2,797.73

Owner	Second Owner	Map Lot	Original Tax
MELDA P SMITH REVOCABLE TRUST	MELDA P SMITH TRUSTEE	021-064	3,082.43
MELILLO GERALD R & DEBORAH L		021-023	1,291.00
MELILLO GERALD R SR & DEBORAH L		021-022	815.78
MELLOR DEBORAH O & MARK A		019-140	2,648.81
MELLOR MARK			10.95
MERJEN COMPANY LLC		020-092	3,156.89
MERJEN COMPANY LLC		020-089-A	106.22
MERRILL DAVID E; GREGORY P JR;	JOHN B MERRILL	024-028	65.70
MERRILL DAVID E; GREGORY P JR;	JOHN B MERRILL	024-026-B	98.55
MERRILL DAVID E; GREGORY P JR;	JOHN B MERRILL	024-027	2,387.10
MERRILL NANCY P		026-021-F	1,200.12
MERRITT JOSEPHINE F		019-042	1,860.41
MERRITT JOSEPHINE F		019-041	242.00
MERTEN WILLIAM & BARBARA J		010-032-061A	1,983.04
MERTON JOSEPH B JR & JENNIFER F		017-038	4,065.73
METZ JOSEPH R & JUDITH M		004-005	2,462.65
METZ JOSEPH R & JUDITH M		009-010-B	8,445.74
MEUSE JOAN A		031-027	1,007.40
MEYER FAITH J		018-005	2,058.60
MICHAEL P VALENTINE PROPERTIES LLC		016-018-A-001D	2,277.60
MICHAUD FAMILY TRUST	CHARLES F & VALEDA C MICHAUD CO-TRUSTEES	016-018-A-003A	2,101.30
MID COAST MARINE SERVICES INC			289.08
MID COAST MARINE SERVICES INC			203.67
MID COAST MARINE SERVICES INC		010-032-A	9,768.49
MID TOWN MOTEL INC			68.99
MIDCOAST CLOCK & MUSIC BOX CO LLC			20.81
MIDCOAST PAYROLL & ACCOUNTING INC			83.22
MILINOWSKI ROGER			10.95
MILINOWSKI ROGER R & JUDITH W		020-068	5,430.11
MILL COVE PIER INC	C/O WILLIAM HALLINAN	018-022	3,288.29
MILLER ALLAN	PAMELA J BURKE	020-085-A	2,446.23
MILLER ALLAN K	BURKE PAMELA J	016-036	1,608.56
MILLER BRETT R & STEPHANIE J		019-126	1,696.16
MILLER BRUCE N & CHRISTINE M	PATRICIA MOORE, TRUSTEES	010-057	1,431.17
MILLER FAMILY EMPIRE LP		013-008-A	12,996.56
*MILLER MARITA H		020-112	1,337.65
MILLER ROGER C &	MARY HOPKINS MILLER	015-043-021	3,760.23
MILLER ROLAND M & JUDITH H		027-001-170	790.59
MILLER WILLIAM S TRUSTEE		007-009-001	6,308.30

Owner	Second Owner	Map Lot	Original Tax
MILLIAN CHARLES C & MARCIA B		022-084	1,693.97
MILLIAN CHARLES C & MARCIA B		022-084-A	212.43
MINDE EUGENA ANN		021-037	1,392.84
MINE OYSTER LLC			1,115.81
MIRAMARE LLC		010-025	8,546.48
MITCHELL MARGARET NUTT TRUSTEE	DAVID C & MARY LOUISE NUTT TRUST	008-008	4,569.43
MITCHELL NATHAN M		015-046	1,392.84
MITTERLING RICHARD H & MARTHA J		020-048	2,060.79
MJH-BOOTH LLC		030-016	10,685.01
MJH-BOOTH LLC		030-018	6,461.60
MJH-BOOTH LLC		030-019	1,649.07
MONAGHAN MATTHEW J & KAREN E		015-043-035	2,406.81
MONROE PATSY W		014-020-012B	2,651.00
MONTGOMERY JACQUELINE		020-083-001	4,754.49
MOONEY KARON R TRUSTEE		015-087	2,381.63
MOONEY SAMANTHA C		020-064	1,711.49
MOORE DEBORAH G		019-042-A-038	3,656.21
MOOSE & COMPANY INC			167.54
MORAN MICHAEL T & BARBARA		020-061	2,929.13
MOREHOUSE ANNE S; WILLIAM H THOMAS	WRIGHT M THOMAS	027-001-096	548.60
MOREY DONNA J		030-014	2,331.26
MORGAN HENRY A & LAEL E		019-041-A-002	3,846.73
MORGAN SHEILAGH J & DOUGLAS E		021-033	1,604.18
MORGAN WALTER J III & SUSAN F		023-012	509.18
MORIARTY STEPHEN E & DEIRDRA A MURPHY		020-208-C	1,078.58
MORLINO RONALD A		011-063-B	1,033.68
MORRELL ELEANOR M & RICHARD A ISLAND TRUST		027-001-088	1,098.28
MORRELL ELEANOR M & RICHARD A ISLAND TRUST		027-001-126	1,377.51
MORRIS MALCOLM J & NANCY L		016-143	3,707.67
MORRIS S A; NANCY H MORRIS	MICHAEL A MORRIS	002-005	8,055.92
MORRISON CHARLOTTE F & FRED L TRSTEEES	CHARLOTTE F MORRISON REVOC TRUST	004-004-A-001	4,111.72
MORRISON DEXTER C & JULIET ANNE MORRISON	JULIET ANNE MORRISON & DEXTER C MORRISON	008-003-004	5,179.35
MORRISON DEXTER C TRUSTEE	JULIET A MORRISON TRUSTEE	008-003-002	2,990.45
MORRISON STEPHANIE W		019-021	2,552.44
MORRISON STEPHEN & STEPHANIE W		019-035	3,293.76
MORSE MARY ANN		031-005	1,197.93
MORTON NANCY A		020-191	1,298.67
MORTON SETH W; JOSHUA D MORTON &	GREGORY S MORTON	024-033	6,234.93
MOSER HARRY C & ROBERT H		004-030-A	970.17

Owner	Second Owner	Map Lot	Original Tax
MOTTRAM RONALD J & HOLLY H		029-006-1	1,864.79
MOULAISSON WALTER J JR & KATHRYN J		011-025	1,430.07
MOUNTAIN TOPS INC			82.13
MR CATERER INC			90.89
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	021-075-013	140.16
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-006	137.97
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-008	137.97
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-010	137.97
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	021-075-014	141.26
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-005	825.63
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-001	1,902.02
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	021-075-009	150.01
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	021-075-011	140.16
MUCCI NANCY BRIGGS		024-038	6,396.99
MUIR CRAIG D		020-033	1,220.93
MUIR CRAIG D & KATHERINE TRUSTEES	MT PISGAH LODGE NOMINEE TRUST	020-020	1,845.08
MULLANE FAMILY IRREVOCABLE TRUST	JANE A MULLANE & TERRY L LABONNE TRUSTEES	016-018-A-002C	2,131.97
MULLEN DEBORAH H		020-111	1,389.12
MULLEN DEBORAH L			14.24
MULLER WARDEN B & JUDITH E		006-029	3,341.94
MULLIN PETER A & BARBARA HEALY SMITH		028-005	4,466.51
MULLIS MARK F		010-042	2,488.94
MULLIS TY M & LISA M		019-074	147.82
MUNDEE DAVID F & DEBORAH G		019-068	2,460.47
MUNDEE-SAMPLE DEBORAH G		019-063	3,682.48
MUNDY SARAH ANNE	AME MUNDY	014-020-006B	2,775.83
MUNRO FRED			142.35
MUNRO FREDERICK J	MERRITT LEIGH PHILLIPS	015-012	1,914.06
MUNRO FREDERICK J	MERRITT LEIGH PHILLIPS	019-114	1,746.53
MURDY JEFFREY A		020-204	1,115.81
MURPHY JOSEPH R & SUSAN A		020-150	572.68
MURPHY KEVIN R	KAREN L KARPIS	016-042	2,391.48
MURPHY WILLIAM T & JOAN M TRUSTEES	WILLIAM T & JOAN M MURPHY REVOC TRUST	016-064	1,362.18
MURRAY ELIZABETH A		006-002-M-001	1,269.11
MURRAY GRETCHEN S TRUSTEE	THE GRETCHEN S MURRAY TRUST	007-009-002	5,969.94
MURRAY HILL PROPERTIES LIMITED LIABILITY COMPANY		015-106	7,322.27
MURRAY TERRENCE L & PAMELA E		010-037	2,632.38
MUSCARELLA FRANK S & FRANCINE		019-029	1,457.45
MUTCH ANDREW II & ALICE N		011-057	1,620.60

Owner	Second Owner	Map Lot	Original Tax
MUZZY GREGORY E & DONNA L		011-054	4,211.37
MYSHRALL NORA E		020-123	2,475.80
NADEAU TERRI	NADEAU TERRI TRUSTEE SHELLI SANBORN TRST	011-063	911.04
NADEAU THOMAS P		022-023	5,081.89
NADEAU THOMAS P		020-095	3,453.63
NADEAU THOMAS P OD			266.08
NAJIM RALPH E & JANE H		030-008-A	5,461.86
NANCY C DAVIS LIVING TRUST	NANCY C DAVIS TRUSTEE	024-019	1,649.07
NASH KIMBALL & LOUISE BURVILL		027-001-195	652.62
NASH WILLIAM G		019-065	2,146.20
NASON JULIA S & PATRICIA G FALLON		022-051	1,643.60
NAUT GRAYS CLAM & LOBSTER BAKE			482.90
NEE THOMAS & JUDITH		022-039-018	323.02
NEMC TRUST		011-008	308.79
NESSMITH ELIZABETH N		030-030	1,238.45
NESTLE WATERS NORTH AMERICA INC			5.48
NEWELL STEWART P & SUSAN V MORRIS		025-002	5,829.78
NEWELL STEWART P & SUSAN V MORRIS		021-062	2,036.70
NEWTON JAMES B & CYNTHIA E WINNE		008-003-003	7,248.90
NEWTON JAMES BEACH JR & CHRISTIANE H		011-055	4,471.98
NEWTON JAMES BEACH JR & CHRISTIANE H		011-030	44.90
NGUYEN HAI P		016-074-A	1,401.60
NGUYEN TIENG C & HIEP HAO T NGUYEN		020-043	2,148.39
NGUYEN TIENG CONG			114.98
NGUYEN TIENG CONG	HIEP HAO THI NGUYEN	020-073	1,962.24
*NICKERSON LORAINÉ		030-002	1,208.44
NIELSEN CHRISTOPHER H & ANDREA G		024-047	9,075.36
NIELSEN CHRISTOPHER H & ANDREA G		024-046	131.40
NIGHTINGALE CLYDE W & TODD W		022-085	1,448.69
NIGHTINGALE JUDITH F TRUSTEE		015-043-011	3,625.55
NIKLA MARTHA C TRUSTEE	THE MAINE TRUST	021-056	2,737.50
NISSENBAUM ROBERT J		014-039-011B	2,753.93
NIVEN ELIZABETH M; CYNTHIA A, STUART W &	EDWARD M PARSONS	027-001-114	888.05
*NOAH OSCAR JR & MARILYN		019-101	1,257.72
NOONAN BLAINE & CYNTHIA		029-034-A	1,556.00
NORMAN JAMES I		020-122	1,125.66
NORMAN WILLIAM T & LILI R		021-072	5,195.77
NORRED CURTIS R & PATRICIA D		007-009	5,969.94
NORRED MICHAEL L		011-023	579.26

Owner	Second Owner	Map Lot	Original Tax
NORRED MICHAEL L		018-016	305.51
NORTH CHARLES E III & ANNE K		018-052	1,592.13
NORTH CHARLES E III & ANNE K		029-032-A	40.52
NORTHEAST MERCHANDISING CORP			8.76
NORTHERN LEASING SYSTEMS INC			9.86
NORTHERN NEW ENGLAND TELEPHONE			44.90
NORWEB FAMILY REALTY PARTNERSHIP	C/O R HENRY NORWEB	005-034	5,708.24
NORWEB FAMILY REALTY PARTNERSHIP	C/O R HENRY NORWEB	005-035	10,831.74
NOTLESAH CORPORATION	C/O HASELTON FAMILY OFFICE	014-008	15,658.50
NYBERG NANCY O & DAVID A		004-010	2,522.88
OAK GROVE CONDOMINIUMS INC	C/O POTTLE REALTY GROUP	014-021	985.50
OAK TANDY HOLIDAY HOUSE FAMILY TRUST	CAROL TANDY & A R TANDY TRUSTEES	006-005	2,182.34
OAK TANDY HOLIDAY HOUSE FAMILY TRUST	CAROL TANDY & A R TANDY TRUSTEES	006-004	331.79
O'BRIEN GERARD P & HEATHER M		022-072-B	1,761.86
O'BRIEN WILLIAM F & JOYCE B		029-030	1,339.19
OCEANCLIFF LLC		001-009	14,690.52
O'CONNELL EUGENIE W TRUSTEE	M R REALTY TRUST	004-004-A-003	3,367.13
O'CONNELL JOHN W & EUGENIE W	O'CONNELL JAMES F & CONSTANCE W	004-030	1,068.72
O'CONNELL JOHN W & EUGENIE W	JAMES F & CONSTANCE W O'CONNELL	004-004-A	2,145.11
O'CONNELL JOHN W & EUGENIE W	O'CONNELL JAMES F & CONSTANCE W	004-055	631.81
O'CONNELL JOHN W & EUGENIE W		004-004-A-002	4,236.56
O'CONNELL M JOHN & SANDRA J		016-050-A	2,231.61
O'CONNOR JOANNE BASS TRUSTEE	JOANNE BASS O'CONNOR QUAL PERS RES TRUST	024-034	2,077.22
OEST HARVEY J TRUSTEE	JOANA H OEST TRUSTEE	018-025	12,596.88
OGILVIE GAIL		020-208	1,331.52
OGILVIE GAIL		020-208-A	839.87
OGILVIE GAIL		020-207	404.06
O'HARA CORPORATION			19.71
OLESON MERVAL W & FANCHON A		011-014-A	98.55
OLESON MERVAL W & FANCHON A		011-038	1,436.64
OLESON MERVAL W & FRANCHON A		011-047	147.82
OLIPHANT ANNE DWYRE &	JAMES NELSON OLIPHANT	007-008-D	6,890.84
OLIPHANT NANCY J MD			188.34
ONDERKO RONALD P & LYNN A		006-001-A	853.01
O'NEILL ANTHONY R &	MARY LEE RITTER O'NEILL	017-004	8,939.58
O'NEILL HENRY M &	THOMAS E SZYKOWNY CO-TRUSTEES	015-061	3,425.16
ORNE CYNTHIA E & JANE MAY ORNE MURPHY		021-034	1,148.66
*ORNE RICHARD T		025-001-C	2,022.03
ORNE ROBERT C & JOAN A;	KATHRYN ORNE KENT & WILLIAM R KENT JR	014-016	6,859.08

Owner	Second Owner	Map Lot	Original Tax
ORR JANE P		019-146	2,078.31
OSBORN MARK C		017-030	6,227.27
OSMAN PAGE LLC			68.99
OSTERMANN CAROL W		007-008-S	1,975.38
OTTO JOHN P	JOANNE C LORENCE	011-036	1,057.77
OVERBAUGH MARK & MARYANNE W		025-017-007	2,076.12
PACKARD THEODORE & DOLORES BLASCO		020-116	3,532.47
PAGE ANDREW P		022-039-001	514.65
PAGE DALE		026-033-B	1,601.99
*PAGE HENRY M & NYLENE J		018-017	1,334.37
*PAGE LYNNETTE M		022-053	1,251.15
*PAGE MAUD W LIFE ESTATE	C/O NEAL D & LISA M PAGE	020-002	2,087.73
PAGE NEAL D	RICHARD C PAGE	010-008-B	1,168.37
PAGE PHILIP A & SUNNI GAIL		017-001	1,834.13
*PAGE STANLEY D & SANDRA M		020-194-B	1,301.52
*PAGE STANLEY D & SANDRA M		020-194-A	1,860.41
PAINE JUDITH M		019-089	1,042.44
PAINE SHIRLEY M		019-112	1,352.33
PAINE'S CLOTHING INC			30.66
PALM CAROL STUART	DANNY JAMES PALM	005-007	1,922.82
PANARO GLENN A & MICHELLE L		020-192-012	536.55
PANKOWICZ JOHN & NIKKI		015-060	2,254.61
PAPINEAU SUSAN M		021-039-G	2,480.17
PAQUETTE SUSAN M		020-038	1,282.24
PARRISH ESTA C TRUSTEE		011-069	4,324.16
PARROW KAREN R	CYNTHIA R RICKER	010-032-031T	1,946.91
PARTRIDGE DAVID T & MARY B		014-039-017B	2,882.04
PASKAL ROBERT M & JACQUELINE F		015-043-017	3,577.37
PAT-A-MAC COTTAGE INC		024-029	2,783.49
PATCH DAVID A & MARY C		025-018-001	3,122.94
PATCH FAMILY HOME LLC		025-026	7,798.59
PATRICIA B POWELL REVOCABLE TRUST		008-011	243.09
PATRICK MARY M		029-040-M	1,379.70
PATRICK THOMAS K & DOROTHY L		028-008-B	4,223.42
PATTERSON NANCY E		027-001-057	690.95
PAUL WILLIAM L & CAROLE M		015-043-006	3,822.65
PAULA M SARGENT LIVING TRUST	PAULA M SARGENT TRUSTEE	005-011-A	14,276.61
PAXSON SANDRA E		022-004	2,342.21
*PAYNE ELMER PALMER TRUSTEE	PALMER PAYNE LIVING TRUST	015-058	2,607.85

Owner	Second Owner	Map Lot	Original Tax
PAYSON H M & CO TRUSTEE	WILLIAM WATROUS WILDE TRUST	013-013	11,289.45
PAYSON H M & CO TRUSTEE	WILLIAM WATROUS WILDE TRUST	013-016	8,733.72
PEAK MARTHA H		016-018-A-002B	2,103.50
PECK DONALD A & PATRICIA L		011-034	1,145.37
PECK DONALD J & PATRICIA L		011-053	143.45
PENCHUK STEPHANIE J		005-002	3,532.47
PENNIMAN JOYCE R & ROY W		030-031-011	102.93
PENNOYER POINT-BOOTHBAY LLC		014-010	9,456.42
PENNOYER RAYMOND P JR		014-009-A	9,280.13
PENNOYER RAYMOND P JR TRUSTEE		014-009	3,310.19
PERFORMANCE FOOD GROUP INC			76.65
PERHAM JANE D		020-141-A	538.74
PERHAM JANE D		020-142-A	934.04
PERKINS FRANK E DEWISEES OF		016-109	1,170.56
PERKINS JAMES B III		016-029	5,242.86
PERKINS JILL T		006-003-B	1,764.04
PERKINS KAREN A GRI			8.76
*PERKINS ROBERT L & CYNTHIA P BROWN		019-036	1,458.10
PERKINS THOMAS I & LAURA L		022-007	2,767.07
PERKINS VICTORIA	TRUSTEE OF THE MELI IRREVOCABLE TRUST	019-079	1,289.91
*PERRIGO LELAND S & ANN M		030-050-A	617.14
*PERRIGO LELAND S & ANN M		030-050-A-ON	89.79
PERRITT MARGARET JONES		019-131	1,268.01
PERRITT MARGARET JONES		019-153	2,719.98
*PERRY LISA C		030-022-A	1,683.67
PERRY RICHARD		031-018-A	2,286.36
PERSSE JOHN W III		004-018	5,238.48
PETER & JACQUELINE S MUNDY REVOCABLE TRUST AGREEMENTS		025-013	11,367.20
PETERS MARGARET B		026-037-J	625.25
PETERS MARGARET B		026-037-H	1,841.79
PETERS MARGARET B		026-037-F	8.76
PETERS SARAH J		026-021-C	605.54
PETERS TAMARA J		016-127	1,240.64
PETERSEN CRAIG M		030-031-010	107.31
PETERSON DAVID C; ROBERT C PETERSON	RANE CHRISTENSEN	004-012	2,879.85
PETERSON SUSAN A		005-004	3,413.12
PGC2 LLC	C/O BOOTHBAY HARBOR COUNTRY CLUB	030-033	624.15
PHELAN KENT C & TERESA		029-012	2,458.28
PHELPS EDWARD J & MARY E		015-058-A	2,409.00

Owner	Second Owner	Map Lot	Original Tax
PHINNEY DAVID A		023-013	878.19
PHINNEY JERIE S		026-033-A	1,370.94
PHIPPS HAROLD R JR & FRANCES E		018-002-E	1,900.92
PIER 1 PIZZA INC			150.01
PIERCE DAVID M		018-032	2,315.27
PIERCE DEBORAH W		027-001-237	687.66
PIERCE JOSEPH S & CAROLINE A		010-032-041A	2,190.00
*PIERCE NORMAN & MARY		029-040-A	1,184.35
PIERCY EBBEN L		018-075	1,548.33
PIGGOT DONNA			74.46
PIGGOTT DONNA		016-117	2,928.03
PILGRIM CARLO M & CATHERINE M		021-039-H	2,068.46
PINE STATE TRADING COMPANY			47.09
PINKHAM DUANE M & MARY JEANNETTE		016-133	1,012.88
PINKHAM FREDERICK & ESTELLA		017-034-B	977.83
PINKHAM GARY A & COLLENA A		019-083	1,377.51
*PINKHAM HARRY L		020-037	1,242.39
PINKHAM KAREN C		031-040	1,041.35
PINKHAM LYNN A		022-072	1,615.13
PITCHER STEPHEN L & MARTHA		030-045-ON	868.33
PITCHER STEPHEN L & MARTHA		030-045	702.99
*PITCHER STEPHEN L & MARTHA J		020-025	1,607.02
PITNEY BOWES GLOBAL FINANCE SERV			5.48
PITNEY BOWES INC			98.55
PIZER RICHARD C			261.71
PLANTE PHILIP C & THERESA C		019-042-A-002	3,264.20
PLUMMER KEITH		031-018	1,010.69
PLUMMER TRACIE		004-055-A	2,548.07
PLUMMER WILLIAM D & ELAINE J		031-009	577.06
PLUNKETT PATRICK F &	MARY A PLUNKETT DEWISEES OF	010-069	1,065.44
POOLE CARL S JR TRUSTEE	POOLE-RENY PARCEL TRUST	030-007	284.70
POOLE CARL S JR TRUSTEE	POOLE-OAKES PARCEL TRUST	030-004	182.86
POOLE KRISTI L		029-034-B	1,547.24
POOLE MEADOW REAL ESTATE LLC		030-028	224.48
POOLE MOTOR COURT LLC		030-022	11,220.47
PORTLAND CELLULAR			121.55
PORTS OF ITALY			316.46
POTHIER CHRISTINE R		016-056	1,928.29
POTTLE CLAYTON & CYNTHIA			82.13

Owner	Second Owner	Map Lot	Original Tax
POTTLE CLAYTON J & CYNTHIA G		010-007	671.24
POTTLE CLAYTON J & CYNTHIA G		020-078	3,886.16
POTTS MICHAEL S		027-001-156	662.48
POUDER GEORGE A		020-198	811.40
POULTON NICOLE J		031-013-A	392.01
POWERS JAMES A		006-002-F	2,148.39
#POWIS RICHARD R & PEGGY ANN		029-038	916.52
PRAMAS ELLEN N & WILLIAM		020-065-001	2,251.32
PRATT GLADYS C		022-018	1,603.08
PRATT RUSSELL S		001-001	13,441.13
PRESLEY WILLIAM A & M SUZANNE		007-008-J	2,421.05
PRESTON EDWARD H IV & JULIA M		003-004	5,992.94
PRINCE 14 GRANDVIEW LLC		002-012	12,647.25
PRINCE CANDICE HOWARD & WILLIAM D		005-003	2,836.05
PRINCE MICHELLE M		015-022	2,039.99
PRITCHARD KAREN	JULIA ANN DEGENHARD	019-038-B	1,040.25
PROFIT DAVID A & DEBORAH		020-156	1,963.34
PROFIT DAVID A & DEBORAH J		020-102-001	1,222.02
PROFIT WILLIAM S & LAURIE J		021-039-A	1,660.02
PROSE RICK & BARBARA A		014-031	2,371.77
PROSE RICK & BARBARA A	FLORENCE ROSENBERG TRUSTEE	019-138	197.10
PROSE RICK & BARBARA A	FLORENCE ROSENBERG TRUSTEE	020-109	2,179.05
PRYTHERCH CAROL S		018-050	1,020.54
PULLEY MARTHA E & RICHARD G TRUSTEES	PULLEY FAMILY TRUST	019-068-A	1,756.38
PUMO BEN TRUSTEE; JERRY; BENNET &	MARK PUMO	019-158	5,245.05
PUMO JERRY; BENNET PUMO	MARK PUMO	019-009	1,932.68
QLT CONSUMER LEASE SERVICES INC			8.76
QUEENAN JOHN F & JOANN K		020-003-A	98.55
QUEENAN JOHN F & JOANN K		020-004	1,079.67
QUINN JEFFREY C & JENNIFER ASHE QUINN		019-095	1,958.96
QUINN TERRANCE J & DONNA S		022-039-007	180.68
R N FISH & SONS INC			1,282.24
RACE CLARENCE A JR		016-030	1,673.16
RACICOT DAVID F & MARGARET T		010-049	1,860.41
RACY BARBARA T & ALI JIHAD RACY TRSTS	RACY FAMILY TRUST	004-029	2,569.97
RAE REVOCABLE TRUST	VJE REVOCABLE TRUST	002-013	16,280.46
RAND TIMOTHY		019-086	1,580.09
RANKIN E DANIELS & SUSAN M TRUSTEES	E DANIELS RANKIN & SUSAN RANKIN REVOC TRUST	024-003	4,930.79
RAPELYE PIER TRUST	RAPELYE JACOB TANNER & GARDINER RAPELYE III TRSTS	010-022	4,939.55

Owner	Second Owner	Map Lot	Original Tax
RARED BOOTHBAY STORE NO4536 LLC		030-011	10,087.14
RAYLE CATHRYN C			27.38
RAYLE CATHRYN C		020-147	1,547.24
RAYMOND SCOTT		011-006	1,875.74
RAYNOR SUSANNE		029-006-J	2,696.99
RB HOLDINGS LLC		020-099	3,577.37
RB HOLDINGS LLC			464.28
RED HAWK REACH ASSOCIATION		030-002-A	86.51
REDBOX AUTOMATED RETAIL LLC			252.95
REDDEN ALAN G & KENNETH O		017-006	4,904.51
REDFIELD THOMAS H SR & MARTHA H REDFIELD TRUSTEES		010-043	2,760.50
REECE ROBERT & SUSAN		027-001-233	1,657.83
*REED DAVID	MARYBETH REED CONIFF	030-024	1,498.62
REED DIANE L		018-029-B	68.99
REED DIANE L		018-029	2,179.05
*REED EDGAR II & HOLLY STOVER		027-001-217	503.26
REED EDGAR III	KIMBERLY L REED	029-040-P	528.89
REED ELIZABETH LIFE ESTATE		019-010	3,643.07
REED HARRIETT L		021-024	1,224.21
REED JOHN D & NORA SEGOVIA REED		005-031	2,088.17
REED OMER W & CONSTANCE W		020-047	1,461.83
REILLY TERENCE DOUGLAS		010-002	1,140.99
*REINECKE OTTO F		018-046	632.47
REINECKE VICTORIA W & LEIGH F		018-066-A	1,679.73
REINECKE VICTORIA W & LEIGH F		018-066	2,820.72
REINERTSEN GAIL & JOHN K VINSON		015-037	1,666.59
REINHART ELIZABETH B		026-005	2,202.05
REISER ROBERT E JR & MARGARET C		025-021-C	14,800.02
REPA JOHN THEODORE & BETTY H		004-009	4,769.82
REYES HERNAN M & DOLORES C		015-043-014	3,987.99
*RIBBLE GUY H JR & JANE M		025-017-005	3,840.82
RICCARDI PAT JR &	JOHN DOHERTY JR	014-024-A	1,864.79
RICE CHERYL		016-061	1,197.93
RICE DORIS C DEWISEES OF		003-002	4,905.60
RICE RUTHE		010-071	860.67
RICHARD A SMITH & BARBARA F SMITH TRUST		011-021	107.31
RICHARD A SMITH & BARBARA F SMITH TRUST		011-018	585.82
RICHARD CARL & KELLI		020-163	2,914.89
RICHARDSON ARTHUR III		019-142	1,292.10

Owner	Second Owner	Map Lot	Original Tax
RICHARDSON KATHERINE A		027-001-047	623.05
RICHARDSON LORETTA M & RONALD E		013-002	5,663.34
RIDDELL BRUCE J & ALICIA K		025-023-A	4,196.04
RIDLON IAN; ROBIN F WOOLSON;	ELIZABETH F GARCIA & MARGOE F SHAW	027-001-013	516.84
RIDLON JOHN M & PATRICIA A		027-001-213	1,091.71
RIEHEL DONALD P & SUSAN K TRUSTEES	RIEHEL FAMILY TRUST	021-059	4,272.69
RIGAS MARK			135.78
RIGAS MARK & GIANNOULA		019-141	1,921.73
RILEY EDWARD D		018-027	2,966.36
RING DENNIS M & SHARON A		006-002A-001	1,104.86
RIPLEY MARY M GRI			3.28
RITE AID CORPORATION #3891			2,680.56
RITTALL JOAN M		021-020	309.89
RITTALL JOAN M		021-039	1,252.68
RITTERSHAUS CHARLES W &	ELAINE FOSSETT RITTERSHAUS	011-009-L	907.76
RIZZO PAUL F		003-005-012	1,395.03
ROBERT M & RUTH H ZOLLINGER REVOC TRUST	ROBERT M & RUTH H ZOLLINGER TRUSTEES	001-013	16,133.73
ROBERTS ALFRED			9.86
ROBERTS ALFRED G & REBECCA M		024-023	2,307.17
ROBERTS DAVID P		022-086-A	2,174.67
ROBERTS DOUGLAS			65.70
ROBERTS DOUGLAS S & ELISE C		017-002-C	4,466.51
ROBERTS PHILIP H & KAREN K		019-097	1,669.88
ROBERTS ROBERT			8.76
ROBERTS ROBERTA J		015-077	5,184.83
ROBERTS THOMAS L		011-007-I	3,297.05
ROBERTSON CHARLES E & JUDITH P		003-005-006	8,660.36
ROBINSON HAROLD		022-039-008	41.61
*ROBINSON JAMES P & FRANCES M		019-042-A-006	3,110.46
ROBINSON VICTORIA J ELIZABETH	SHERWIN GLEN ROBINSON	019-051	1,423.50
ROBITAILLE PHILIP S & VIRGINIA N		031-029-00A	1,097.19
ROBITAILLE PHILIP S & VIRGINIA N		024-045	919.80
ROCHE SARAH		011-039	1,078.58
ROCKCREST LLC	C/O LEE FANNING	014-008-B	10,551.42
ROCKTIDE INC			3,003.59
ROCKTIDE INC		016-032	27,068.40
ROCKTIDE INC		016-033	11,509.55
ROGERS JAMES E & ANNE L MCCracken		002-016	2,170.29
RONAN AMY DOLLOFF & SEAN	HOWARD BLACKBURN DOLLOFF	022-012	2,141.82

Owner	Second Owner	Map Lot	Original Tax
ROSE DONALD MCG		024-012-A	7.67
ROSENBERG HARRY C & DEBORAH E		004-047	2,334.54
ROSENBLOOM JOSEPH L III	SUSAN LEBACH-ROSENBLOOM	024-041	1,629.36
ROSS CHARLES		011-006-B	1,651.26
ROSS JENNIFER DAVIS &	MAX EDWARD ROSS JR	020-108	5,733.42
ROSS MAX E & JENNIFER D		019-130	2,281.98
ROSS MAX E & JENNIFER DAVIS ROSS		008-003-005	1,192.46
ROSSI DAVIDE & CRISTA N BRUNO-ROSSI		015-078	2,234.90
ROVEILLO HENRI J TRUSTEE &	INGRID K ROVELLO TRUSTEE	010-053	5,201.25
ROWE HENRY C & GRACE TRUSTEES		015-043-030	2,473.61
ROWE STEPHEN F & RHONDA S		010-032-052B	2,232.71
ROXANNE G SMITH TRUST		019-042-A-005	3,264.20
*ROYAL BEVERLY A		016-094	2,134.81
ROYALL BLOCK LLC	C/O LOUISE ROYALL	015-112	7,897.14
ROYALL ROBERT M		031-026	1,984.14
RUBEL PATRICIA R		018-023	336.17
RUBEL PATRICIA R		018-011	3,473.34
RUBEL PHILIP J		009-005	9,029.37
RUBICAM STEPHEN M		020-045	1,522.05
RUBICAM STEPHEN M			36.14
RUBICAM STEPHEN M & CHRISTINE C		015-076	2,845.91
RUBIO KRISTINA G		021-005	2,049.84
RUNSER BERNARD & MARY		013-017	19,840.31
RUPING FAMILY TRUST		017-040	4,225.60
RUPING GARY H		017-039	5,802.41
RUSSELL CARL A JR & MARGARET S		019-056	2,139.63
*RUSSELL JOSEPH M JR & MARTHA TRUSTEES		010-028	13,215.12
RUSSELL KIM & JONI		020-125	1,688.49
RUSSELL KIM & JONI		020-125-ON	384.35
RYDELL KATHERINE T & LARS H RYDELL		027-001-068	1,076.39
SABINS HAROLD R DEWISEES OF		022-002	1,278.96
SAJELJ FAMILY LIMITED PARTNERSHIP		025-020	7,432.86
SALA JOSEPH L		020-170	957.03
SALA PENELOPE A		020-169	2,077.22
SALATHE EDOUARD MICHEL		014-020-007B	2,740.79
SALATHE MARIE NOELLE LIFE ESTATE	MARIE NOELLE GRANES	010-032-092B	2,264.46
SAMPLE FRANK L ESTATE OF	C/O LEAH SAMPLE EXECUTRIX	026-038-002	672.33
SAMPLE FRANK L III & SARAH P		026-037	2,712.32
SAMPSON DAVID A & PATRICIA L		020-063-004	964.70

Owner	Second Owner	Map Lot	Original Tax
SAMPSON/TOUCHETTE FAMILY 2006 TRUST	JEFFREY SAMPSON & BRAD TOUCHETTE TRSTS	017-031	2,792.25
*SANDERS STEVEN N		020-182-A	1,325.61
SANDRA F LOWERY LIVING TRUST	SANDRA F LOWERY TRUSTEE	019-034	1,538.48
SAREZSKY MICHAEL N & VIRGINIA A SMITH		015-118-003	3,132.80
SAUNDERS DIANE CAMPBELL	KATHRYN REED DEWISEES OF	015-029	3,371.51
SAUNDERS DIANE CAMPBELL		015-024-A	256.23
SAVAGE HEATHER			86.51
SAVAGE TODD L & HEATHER K		029-040-B	1,637.03
SAVASTANO ADELE L BIELLI	JEFFREY W SAVASTANO & ANDREA E BIELLI	020-089	3,291.57
SAVASTANO MARNA L	CAMERON MITCHELL	029-040-J	1,251.59
SAWTELLE LAWRENCE R & KATHLEEN		019-061	2,159.34
SAWYER MARY L & EDWARD L JR		006-013	468.66
SAWYER MARY L & EDWARD L JR		006-007	839.87
SAWYER MARY L & EDWARD L JR		006-006	72.27
SCAGLIONE S:R D HEACOCK &	A J & S C SCAGLIONE	020-071	2,239.28
SCAGLIONE SALVATORE & DANA HEACOCK			43.80
SCANNED LTD		024-026-D	5,084.09
SCANNON MICHAEL A & SUSAN P		024-012-D	7.67
SCATTERGOOD KATHERINE M		019-116	1,831.94
SCEVIOUR DANIEL R	c/o GAIL LEWIS	022-039-024	266.08
SCHADLER SUSAN MORROW		004-061	13,357.91
SCHETZEL WILLIAM E & MONIQUE F		031-023	310.98
SCHICCHI LUDMILA LOUISE		015-043-032	2,473.61
SCHIFFER ANSEL J & ZIRA E		014-035	1,288.82
SCHMELZER RUSSELL A & SHANNON L		020-192-002	2,493.32
SCHMIDT JAMES K & PAUL W SCHMIDT		011-068	4,505.93
SCHOON JOHN G & MARION E		020-034-A	761.03
SCHUTRUMPF BRIAN E		022-062-A	1,493.58
SCHUTRUMPF BRIAN E &	MARGARET M BOYD	013-027	2,866.71
SCHUTRUMPF BRIAN E &	MARGARET M BOYD	013-028	428.15
SCHUTRUMPF BRIAN E AND MARGARET BOYD TRUSTEES		013-025	781.83
SCHUTRUMPF BRIAN E; MARGARET M BOYD TRST		013-025-A	838.77
SCHWARTZ MARGARET C B; RACHEL M &	RICHARD BOES	011-040	5,338.13
SCIENTIFIC GAMES INTERNATIONAL INC			15.33
SCOTT LINDA M		011-009-F	736.94
SCOTT RANDAL A		010-089	2,018.09
SCRIBNER LUCILLE Y		016-018-A-002A	1,994.00
SEA BREEZE		025-027	5,082.99
SEA BREEZE		025-028-B	392.01

Owner	Second Owner	Map Lot	Original Tax
SEA PIER INC		016-021	6,447.36
SEA PIER INC			124.83
SEABURY D STONEBURNER JR LIVING TRUST		009-026	4,044.93
SEAMAN TERRY D		011-066	3,341.94
SEAMAN TERRY D			194.91
SEAMAN TERRY D		011-065	295.65
SEAMAN TERRY D & HEIDI I SEIDELHUBER		020-079	4,444.60
SEDZIA ROBERT P & ESTHER F TRUSTEES	SEDZIA REALTY TRUST	029-001-003	2,868.90
*SEE SCOTT W & MYLESE J		006-021-004	284.70
*SEE SCOTT W & MYLESE J		006-021-004	1,411.02
SEGERSTROM PETER J		018-012	3,682.48
SEGERSTROM PETER J		018-010	821.25
SEIM DOUGLAS & SANDY		006-008	798.26
SEITZER JOHN M & GERRILYNNE R			9.86
SEITZER JOHN M & GERRILYNNE R		016-039	2,434.19
SELVIN/RASANEN REAL ESTATE TRUST	SELVIN RHONDA C & JOHN RASANEN TRUSTEES	014-041	2,188.90
SEMINARE JAMES R & CONSTANCE		011-012	858.48
SENTRY FINANCIAL CORPORATION			6.57
SERINO RICHARD A & TERRI-ANN C		030-040-A	365.73
SETZ MARLA J		018-030	2,772.54
SEWALL ALICE M TRUSTEE	ALICE M SEWALL TRUST AGREEMENT	017-021	1,794.71
SEWALL DON S CO INC.		019-008	3,347.42
SEWALL JAMES J		019-064	2,257.89
SEWALL JAMES J		019-057	455.52
SEWALL JANICE A		031-006-A	1,669.88
SEWALL KENNETH T; JAMES J SEWALL	JANICE A SEWALL	031-006-B	2,315.92
SHAFFER GRAHAM D & RACHEL A		018-014	1,897.64
SHAFFER GRAHAM D & RACHEL A		018-021	197.10
SHANE GERALD S & CAROLYN E		001-006	2,726.55
SHARON S FELDMAN REVOCABLE TRUST	SHARON S FELDMAN TRUSTEE	029-024-A	685.47
SHAW BRIAN K	SHAW ABBIE BOODY	019-053	2,238.18
SHAW HAROLD M & BARBARA		030-002-013	4,139.10
SHAW HAROLD M III & BARBARA		030-002-003	1,414.74
SHAW TERESA ANN		029-011-A	1,662.21
SHEA RICHARD F & CYNTHIA M		020-053-C	1,662.21
SHEA RICHARD F & CYNTHIA M		020-053-B	1,849.46
SHEA RICHARD F & CYNTHIA M		020-053-A	1,986.33
SHEAR ARTISTRY FAMILY HAIR SALON			41.61
SHEER LEON & STACY		022-027	1,719.15

Owner	Second Owner	Map Lot	Original Tax
SHEPARD ANDREW M & JUDITH L		025-018-003	4,916.55
*SHEPARD BARCLAY M		012-009	10,190.73
SHEPARD RICHARD D & CATHERINE H		025-018-004	1,987.43
SHEPARD ROBERT A & EUGENIA M		025-019	11,479.54
SHEPHERD JAMES BRIAN & IRENE C		016-066	1,193.55
SHERMAN ANDREW J		025-004-A	330.69
SHERMAN D STUBBERT & JOYCE A STUBBERT REVOCABLE TRUST		010-027	4,560.68
SHERMAN LINDA H		019-043	2,747.36
*SHERMAN MARGUERITE		018-073	1,613.59
SHERMAN PAUL M & JONI		026-036	508.08
SHERMAN PAUL M & JONI R		030-051	2,533.83
SHERMANS BOOKS & STATIONARY INC			202.58
SHERMANS BOOKS & STATIONARY INC			25.19
SHEVENELL REALTY TRUST II		015-039	937.32
SHEVENELL REALTY TRUST II		015-043-022	4,163.19
SHIELDS SUZANNE L		020-107	1,767.33
SHIRTS BY THE BAY INC			33.95
SIGNAL POINT MARINA ASSOCIATION		015-043-ON	3,142.65
SIMMONS BARRY P & LAURA M		009-015	70.08
SIMMONS BOOTHBAY HARBOR TRUST	LAURA M SIMMONS TRUSTEE	009-011	4,888.08
SIMMONS HAROLD G	PAGE SUNNI GAIL TRUSTEES	022-038	62.42
SIMMONS HAROLD G &	PAGE SUNNI GAIL TRUSTEES	022-039	2,529.45
SIMMONS HENRY L & DAWN F		031-022	748.98
SIMMONS TODD A & KIMBERLY A		016-018	1,857.12
SIMMONS TODD A & KIMBERLY A		016-020	525.60
SIMMONS TODD A & KIMBERLY A		016-019	7,828.16
SIMPSON WILLIAM A & JANICE D		011-015	865.05
SINGLETON SUSAN N		016-104	1,024.92
SIRACUSA PAUL J & ANNA		006-029-A	4,710.69
SKINNER MARK R & JUDY A STONE		015-059	2,677.28
SKIPPER KELLY &	CAROLINE S HOLLINS	014-042	1,760.76
SKOGLUND JOHN A JR & MARJORIE N		016-013	1,036.96
SLATTERY PATRICK & JEANNE		015-043-005	3,340.85
SLEDGE MATTHEW C B		025-017-001	2,596.25
SLICK'S BOUTIQUE LTD			55.85
SMALLS JEAN D		010-032-091B	1,925.01
SMIGIELSKI JOHN B & TERESE A		029-032-B	2.19
SMIGIELSKI JOHN B & TERESE A		020-106	1,909.68
SMITH CHARLES R	VASSAMILLET LAURA A	015-043-004	2,903.94

Owner	Second Owner	Map Lot	Original Tax
SMITH DANIEL G & CHRISTINE D		011-009-P	664.67
SMITH DOUGLAS L & DEBORAH L TRUSTEES		007-007-B	2,085.98
SMITH EVELYN B TRUSTEE	SMITH INVESTMENT TRUST (THE)	019-081	741.32
SMITH HARRIET T		015-043-033	2,536.02
SMITH JAMES P JR TRUSTEE		005-033-A	1,421.31
SMITH JAMES P JR TRUSTEE	CATHERINE W SMITH TRUSTEE	005-033	13,932.78
SMITH LIBBY JEAN R & SCOTT A		023-019	1,642.50
SMITH NORMAN		001-017-A-009A	3,511.67
SMITH PAUL G & NORA W		018-006	1,330.43
SMITH ROGER E & LYNNE M		016-054	870.53
SMITH SUSAN C	CROWELL LESLIE G	031-008-A	1,603.08
SMITH SUSAN T TRUSTEE	THE SUSAN TAYLOR SMITH LIVING TRUST	019-042-A-040	3,360.56
SMITH THOMAS J & JENNIFER C		020-136	1,815.51
SMITH ZACHARY SCOTT		007-012	5,600.93
SMITHSON PHILIP & NANCY A		016-014	2,034.51
SMITHWICK WALTER III	CORNELIA COVINGTON SMITHWICK	009-025	11,535.83
SMUCKER FOODSERVICE INC			15.33
SMYTH JAMES B & SANDRA L		011-007-A	251.85
SNEIDEMAN HARVEY L & ANNEMIES		019-122	1,896.54
SNOW JAMES K		030-048-D	1,598.70
*SNOW MARIE		030-048-E	9.86
*SNOW MARIE		030-048-B	469.32
SNOWMAN EVELYN L		019-151	1,956.77
SNYDER TIMOTHY W & PENELOPE F		020-066	2,717.79
SORRENTINO CHARLES P & SUSAN A	C/O BLOCK THOMAS & ALLISON PARKER	020-070	2,404.62
SOUTHERN CROSS LLC	C/O FRANK G HELMAN	021-046	1,298.67
SPEAR CYNTHIA B		023-002	1,552.71
SPECHT MARY STUART		024-012	2,651.00
SPENCER MARK H & BARBARA E		031-039	1,684.11
SPENCER WILLIAM F		020-007	1,736.67
SPILLANE FAMILY REAL ESTATE TRUST	LEO W JR; PAUL; ROBERT & BARBARA TRUSTEES	017-011	5,304.18
SPLAINE MARGARET C		014-032	2,087.07
SPLAINE ROBERT G & MARGARET C		014-033	2,062.98
SPRAGUE CHARLES E JR ET ALS		020-027	2,693.70
SPRAGUE EDWARD S JR & SANDRA J		019-078	891.33
SPRAGUE MERTON & ALICE		031-030	666.86
SPRAGUE TIMOTHY & ANNETTE		030-046	1,536.29
*SPRAGUE WILLIAM W & ELIZABETH L		015-034	7,170.72
SPRATT MARGARET A		001-017-A-009B	3,229.16

Owner	Second Owner	Map Lot	Original Tax
SPRING WILLIAM		022-039-013	28.47
SPRUCE LODGE ENTERPRISES LLC		020-161	370.11
SPRUCE LODGE ENTERPRISES LLC	C/O BAILEY	020-098	1,370.94
SPRUCE LODGE ENTERPRISES LLC		020-152	2,586.39
SPRUCE POINT CAPITAL LLC		003-001	1,612.94
SPRUCE POINT CAPITAL LLC		006-033-A	680.00
SPRUCE POINT CAPITAL LLC		006-033	482.90
SPRUCE POINT CAPITAL LLC			4,658.13
SPRUCE POINT CAPITAL LLC		001-017	71,533.07
SPRUCE POINT CAPITAL LLC		001-016	4,012.08
SPRUCEWOLD ASSOCIATION		011-050	447.85
SPRUCEWOLD BEACH CLUB		007-008-A	4,498.26
SPRUCEWOLD IMPROVEMENT SOCIETY		011-006-A	367.92
SPURGIN ROBERT L & VIRGINIA M			10.95
SPURGIN ROBERT L & VIRGINIA M		016-116	3,191.93
*SQUILLANTE EMMA J		029-021-A	1,504.09
SQUIRREL ISLAND ASSOCIATION		016-033-A	4,687.70
ST ANDREWS HOSPITAL		030-051-A	121.55
ST ANDREWS HOSPITAL		030-052	36,032.07
ST ANDREWS HOSPITAL		030-048	1,269.11
ST ANDREWS VILLAGE ASSOCIATION		030-052-ON	36,661.70
ST CLAIR JEROME H & HELEN M		015-035	186.15
*ST CLAIR JEROME H & HELEN M		015-036	8,332.51
ST JOHN JOHN E TRUSTEE	GERNA HEWITT ST JOHN TRUSTEE	016-001-A	1,330.43
STAEBLER THOMAS H & SUSAN M		014-039-018B	2,872.19
STANCAMPIANO CHARLES & JOHNIE		019-135	1,350.14
STARANKIEWICZ GARY M & ALICE TRENT			23.00
STARKEY EDWARD A	MARK J COLONNA	023-024	741.32
STATEWIDE BAY LANDING II INC		026-038-B	9,205.66
STATEWIDE BAY LANDING INC		026-038-A	8,428.22
STEANE JEFFREY A		022-061	2,601.72
STEDT SARAH M & DAVID B		011-035	229.95
STEDT SARAH M & DAVID B		011-033	908.85
STELPS TRA JANE		030-002-008	605.54
STENGER PATRICIA D		020-202	559.54
STENGER PATRICIA D		020-202-A	105.12
STENGER PATRICIA D		020-209	1,624.98
STEVENS DANIEL		020-143	2,025.75
STEVENS GLENN P			650.43

Owner	Second Owner	Map Lot	Original Tax
STEVENS JANE W		018-038	1,562.57
STEVENS JUNE S & JAMES R		018-062	3,125.13
STEVENS RICHARD		030-002-005	621.96
STEVENSON LAWRENCE W & JANE R TRSTS	STEVENSON FAMILY COTTAGE TRUST	004-009-A	5,541.80
STEWART SUSAN R		015-043-023	3,501.81
STODDARD EDNA		027-001-208	816.87
STODDARD NANCY T		020-046	1,692.87
STODDARD RONALD & ERNESTINE		008-009-C	7,644.20
STODDARD RONALD W & ERNESTINE		010-032-062A	2,340.02
STONE JOHN F JR & PATRICIA MCCARTHY STONE		015-055	684.38
STONEBURNER LANGHORNE K	SEABURY D STONEBURNER	009-023	4,690.98
STONEBURNER SEABURY D	LANGHORNE K STONEBURNER	009-022	3,775.56
STORMONT JAMES C & ANNETTE A		021-039-D	3,044.10
STOVER FAMILY TRUST	JAMES A & LISA STOVER TRUSTEES	019-062	2,554.63
STOVER FAMILY TRUST	JAMES A & LISA A STOVER TRUSTEES	020-166	1,497.96
STOVER JEAN P		024-017	1,781.57
*STOVER JOSEPH O & MARGARET W		020-041	1,966.18
STOVER MANLEY DEVISEES OF	C/O HOLLY STOVER REED	030-039	54.75
STRATTON JOHN R II & CAROL G		018-049-005	1,195.74
STRATTON JOHN R II & CAROL G		018-049-003	1,526.43
STRATTON JOHN R II & CAROL G		018-049-004	3,598.17
STUART LITTLE COTTAGE LLC		004-008	3,179.88
STULB CHRISTOPHER C & ERIN CO-TRUSTEES	STULB FAMILY INVESTMENT TRUST	008-002-A	8,271.63
STURGIS CORNER COTTAGE	C/O SUSAN F BEAN	027-001-040	787.31
STURGIS ON BOARDWALK	C/O PEGGY AKER	027-001-078	1,047.92
SUDHEIMER GEORGE R & ELLEN R		005-027	4,637.33
SULLIVAN PETER J & KATHRYN		020-058	5,617.35
SULLIVAN PETER J & KATHRYN			97.46
SUSAN B PORTER REVOCABLE TRUST OF 1996	SUSAN B PORTER TRUSTEE	001-009-00A	15,201.89
SUTTON JAMES & KAREN		024-054-A	3,459.11
SUTTON KAREN; GEOFFREY &	CHRISTOPHER SUTTON	024-054-B	133.59
SWAN HOLLY J; LAURA S BARNARD;	HARMANUS SWAN III TRUSTEES	009-020	5,550.55
SWARTSBERG KAREN	VANDER JOHN	015-100	1,741.05
SWARTSBERG KAREN			24.09
SWARTSBERG KAREN	JOHN VANDER	016-099	1,097.19
SWIFT JAMES	KELLEY MARY	027-001-011	1,052.30
SWOPE C ANNE DEVISEES OF		004-011	2,815.25
SYLVESTER JONATHAN A & JODIL THOMAS		004-024	2,483.46
T & C RE LLC		019-129	2,032.32

Owner	Second Owner	Map Lot	Original Tax
TALBERT THEODORE J	BUCZKOWSKI TIMOTHY G	020-104	3,882.87
TALIANA GLORIA A		019-042-A-039	3,327.71
TAPLIN GLORIA ANN	FRED KAPLAN	020-012	91.98
TAPLIN GLORIA ANN	FRED KAPLAN	020-011	1,296.48
TAYLOR ANDREW D		012-003-00B	8,818.04
TAYLOR DAVID		010-079	989.88
TAYLOR DAVID A & ELEANOR P		016-017	2,088.17
TAYLOR HOWARD V & JOAN S		008-003-006	4,066.83
TAYLOR LORETTA M TRUSTEE	LORETTA M TAYLOR REVOC TRUST	010-032-021A	2,058.60
TAYLOR ROSEANNE			95.27
TDR AUTO SUPPLY INC			202.58
TEAGUE GORDON N JR & DIANE E HELLENS		013-010	2,611.57
TEDESCHI HENRY A JR & ELIZABETH A		019-054-A	2,945.55
*TERRY SANDRA L		004-053	2,726.11
TEW MARGARET KELLY		014-015	8,461.07
TEW MARGARET KELLY; VIRGINIA K TISON	RICHARD M KELLY; DANA REED KELLY	014-012	9,790.40
THAL-LARSEN JOHN PETER		009-002	2,740.79
THE CHIMES ASSOCIATION		008-003-001-00N	189.44
THIBOUTOT PAMELA F		019-073	817.96
THOMAS ARNOLD GAYLORD TRUST AGREEMENT	PATRICIA ANN GAYLORD TRUST AGREEMENT	015-043-009	3,903.68
THOMAS C TABER 2007 REVOCABLE TRUST	THOMAS C TABER TRUSTEE	015-051	1,626.08
THOMAS LORETTA A		017-035	4,997.58
THOMAS MARYJO		020-102-002	1,278.96
THOMPSON JOHN E		016-082	1,247.21
THOMPSON PATRICIA M		007-007-005	481.80
THOMPSON THOMAS & PATRICIA		007-007-F	1,972.10
THOMPSON THOMAS K & PATRICIA M		011-007-00B	690.95
*THOMSON DAVID S & DENISE S		026-022-F	1,449.34
THOMSON KATHERINE M & RONALD E		025-023	8,798.32
THOMSON KATHRYN S		022-076	1,482.63
THOMSON THOMAS N TRUSTEE	THOMSON SHELIA M TRUSTEE	019-037	3,265.29
THONET CHRISTOPHER & DIEUWERTJE		020-155	1,584.47
THORNTON LINDA		029-001-002	5,498.00
*THORNTON ROBERT E		013-001	6,732.72
THORPE GAIL F		006-002-K	908.85
THORPE RICHARD W		008-009-A	3,386.84
TIBBETTS DAVID		015-093	2,366.30
TIBBETTS DAVID C & DEANNE	C/O NANCY SIAGEL	016-059	908.85
TIBBETTS DAVID C DEANNE S		015-094	2,906.13

Owner	Second Owner	Map Lot	Original Tax
TIBBETTS ED			90.89
TIBBETTS EDWARD H & KATHY J		022-041-A	2,252.42
TIBBETTS GERTRUDE		016-075	1,235.16
TIBBETTS MARILYN LIFE ESTATE		014-024-B	1,494.68
TIDEWATER TELECOM INC		020-087	4,920.93
TIGGER LTD			9.86
TILTON C ALAN		020-042	2,262.27
TILTON C ALAN		015-117	3,157.98
TILTON ELIZABETH F DEVISEES OF		019-096	1,979.76
TILTON GARY A		026-021-H	1,409.27
TILTON GLENN H & LISA A		029-021-C	1,863.69
TIMBERLAKE LEAH			139.07
TIMBERLAKE TRAVIS & LEAH		029-040-E	1,741.05
TIME WARNER CABLE INTERNET LLC			150.01
TIME WARNER CABLE NORTHEAST LLC			5,388.50
TIMEPAYMENT CORP LLC			54.75
TINDAL BRUCE B			86.51
TOMACELLI MICHAEL E JR		007-007-003	200.39
TOMACELLI MICHAEL E JR & LOIS		006-002-E	482.90
TONNESSEN STEN J & SHARON J		014-039-004C	2,678.37
TOPSIDE PROPERTIES INC			264.99
TOPSIDE PROPERTIES INC		015-081	12,553.08
*TOURTILLOTTE MAXINE C	EARLE R TOURTILLOTTE	018-008	1,163.55
TOWNSEND DALE F		016-076	1,431.17
TOWNSEND DONNA		022-040	1,837.41
TOWNSEND ELIZABETH J & GLENN A		031-016	1,770.62
TOWNSEND JEFFREY A		026-027	1,549.43
TOWNSEND JEFFREY A		026-033-003	366.83
TOWNSEND TERESA		026-029	700.80
TRAQUAIR RUSSELL	CARLSON MARGARET	010-001	2,526.17
TRASK EVERED LEON DEVISEES OF		016-100	1,204.50
TRASK EVERED LEON DEVISEES OF		016-140	204.77
TREFREY JAMES T JR & HELEN H		010-061	78.84
TREFREY JAMES T JR & HELEN H		010-066	935.13
TREMBLAY ELLEN J & JUDITH J SYKES		017-034	6,796.67
TRENT ALICE P	GARY M STARANKIEWICZ	015-056	1,101.57
TRI ROWE INC			130.31
TRIBER ELAINE M & DALE TRIBER TATE		020-014	1,170.56
TRIPLETT JOANNE H & C E KEENE	& PATRICIA ANNE LALLY	016-092-A	1,312.91

Owner	Second Owner	Map Lot	Original Tax
TRIOWE INC	C/O MARIANNE R GRANT	015-001	7,783.26
TROTTIER MARIE A		015-043-008	3,340.85
TSANG KWOK W			279.22
TSANG KWOK W & KIT M KWOK		019-088	1,297.58
TSANG KWOK W & KIT MAN KWOK		020-101	4,159.91
TUNG WILLIAM R	WILLIAM TUNG QUAL PER RES INT TRUST	028-007	12,696.53
TUNG WILLIAM R		028-004-A	1,973.19
TUPPER & TUPPER PA & YARMOSH			21.90
TUPPER CLAIRE	BENEDICT C TUPPER	022-071	1,870.26
*TUPPER CLAIRE & C MARIE TUPPER		020-024	492.31
TUPPER NITA J		022-070	1,217.64
TURNER W BARD & MARY ELLEN		016-079	954.84
TURTLE ROCK		021-041	1,929.39
TUSCHER STEPHEN F	SUSAN M ADAM TUSCHER	019-076-A	1,372.04
TWO SALTY DOGS PET OUTFITTER LLC			166.44
UGO BOGGIO REVOCABLE LIVING TRUST		017-016	3,510.57
ULLIS RICHARD			68.99
ULLO NICHOLAS J	TRACEY L HALL	018-082	1,337.00
UPHAM KIM REED			97.46
UPHAM KIM REED		015-070	8,270.54
US BANK NATIONAL ASSOCIATION			433.62
VACINEK REBECCA M		016-144	4,519.06
VALLIERE MICHELE L		019-022	2,760.50
VAN DER VEEN MICHAEL T & MARION M		003-003	6,942.30
VAN VLACK MILTON C		031-010-B	1,556.00
VAN VLACK MILTON C		031-010-A	601.16
VANACORE THOMAS JOSEPH; JOHN HENRY VANACORE	BRIAN DEAN VANACORE	029-046	1,971.00
VAYDA JOHN P & PATRICIA		027-001-042	1,171.65
VERIZON WIRELESS		030-002A-ON-001	359.16
VESS HENRY C & M SWEET VESS		016-018-A-001A	2,158.25
VIDEO LOFT INC			1,615.13
VILLAGE MARKET & DELI INC			453.33
VILLARD KIM & PHILIPPE		020-021	1,780.47
VILLAUME ELIZABETH A P		014-039-012B	2,758.31
VINCENT VALERIE ANN SNOW		015-068	2,605.01
VINCENT VALERIE ANN SNOW; ANNE F DURAND	JENNIFER G MERTON	015-071	7,014.57
VINCENT VALERIE SNOW			66.80
WISE ALEX E & KATHY A		022-059	1,538.48
VOLPE DENNIS JOSEPH	LESLIE JEAN MUIR-VOLPE	026-013	134.69

Owner	Second Owner	Map Lot	Original Tax
VOLPE DENNIS JOSEPH	LESLIE JEAN MUIR-VOLPE	026-012-A	2,995.92
VON TEUBER ANTHONY J & BRENDA R		010-032-071B	2,206.42
VOSBURGH SANDRA LEE TEMPLE		022-074	1,411.46
VOSE PAUL		021-039-J	744.60
W L BROWN & SONS		026-037-E-ON-1	39.42
WAGSTAFF PETER B & VERONA J		016-142	2,946.65
WAKELIN WILLIAM B IV		020-050	1,677.54
WALD CHRIS & SUSAN E		015-049	1,155.22
WALKER MICHAEL F & KATHLEEN H		029-009	3,200.69
*WALLACE RICHARD C & MARY C		020-178	1,623.45
WALLACE ROBERT L SR		026-031	724.89
*WALLACE ROBERT L		022-051-A	2,046.12
WALLACE ROBERT L SR		015-103	5,248.34
WALLACE WILLIAM D		010-028-A	6,895.22
WALSH BEVERLY A		011-009-J	651.53
WALSH RICHARD K & MARGARET F		011-001-A	1,876.83
WALSH RICHARD K & MARGARET F		011-001	586.92
WALSH WILLIAM N JR & ELAINE P		025-003	1,258.16
WALSHAK SHARON			110.60
WALTER ROBERT J			28.47
WALTER ROBERT J & GLORIA F		022-047	1,519.86
WALTERS DAVID F & ELIZABETH J		030-002-011	618.67
WALTERS RAYMOND K & ESTHER D LIFE ESTATE		014-020-009B	2,644.43
WALTON JOHN D		016-146	5,233.01
WALWORTH WARREN HEIRS OF		031-025	332.88
WARD PATRICIA S		002-009	12,331.89
WARREN ALETHIA		010-011-A	836.58
WARREN HAROLD G		016-098	2,030.13
WARREN JAY D & MARIE C		026-033-C	1,340.28
WARREN SHELLY D & TRICIA WARREN		026-033-E	1,378.61
WASILITION TIMOTHY P & LAURIE		005-010	2,424.33
WATSON A LOWELL II & CYNTHIA J		025-022-B	10,803.27
WATSON DONALD BRADLEY &	DEBORAH R GILES-WATSON	007-008-L	3,458.01
WATSON DONALD R & SHARON R		031-031	724.89
WATTS MERIDITH J		022-032	1,154.13
WATTS ROBERT & MONONA		015-057	1,553.81
*WATTS RUTH S & ALAN W		030-048-A	1,382.55
WEAVER CAROL LYNNE		005-023	14,790.17
WEBER CHARLES E JR & CAROL C		001-017-A-007A	3,501.81

Owner	Second Owner	Map Lot	Original Tax
WEBER-BABCOCK E VICTORIA TRUSTEE	REVOC TRST OF E VICTORIA WEBER-BABCOCK	009-018	2,075.03
WEBER-BABCOCK E VICTORIA TRUSTEE	REVOC TRST OF E VICTORIA WEBER-BABCOCK	009-017	116.07
WEBSTER DORINDA L & PHILIP E		030-043	1,342.47
WEBSTER JOHN & JEAN			19.71
WEBSTER SUSAN LMT			5.48
WEISS DAWN G		016-028-A	1,973.19
WEISS MITCHELL W & DAWN G		016-028	8,827.89
WEISSMAN WILLIAM		005-022	8,834.46
*WELCH EMMALIN C		005-020	9,471.31
WELCH JAMES D		006-A-006	466.47
WELCH JAMES D		006-002-L-002	923.08
*WELCH RALPH H & DORIS L		026-021-D	1,148.22
WELCH SUSAN RADCLIFFE		004-003	2,861.24
WELTER ROBERT K & MELINDA B		019-042-A-001	3,274.05
WELTY JAMES T & JANICE L		027-001-228	423.77
WERTIME GEORGE W & MARGARET J		019-045	1,186.98
WEST HARBOR ASSOCIATES INC	C/O BLAKE'S BOATYARD	004-057	7,991.31
WEST HARBOR ASSOCIATES INC	C/O BLAKE'S BOATYARD	004-058	85.41
WESTERN UNION FINANCIAL SERVICES			6.57
WESTON ROBERT S III & SANDRA LEE		006-C-002	433.62
*WHEELER PATRICIA C		019-123	1,692.43
WHEELER ROBERT P & SANDRA C		022-020	4,144.58
WHELAN PAUL P & MAUREEN C		019-100	1,416.93
WHITE KAREN B		029-006-A	2,131.97
WHITE PAMELA T & GARY E		018-051	1,522.05
WHITE PINES PROPERTY LLC	C/O FRANK PURCELL	024-052	7,796.40
WHITE ROBERT L & PHYLLIS A CO-TRUSTEES	THE WHITE FAMILY TRUST	014-020-005C	2,723.27
WHITEHEAD LAKESIDE PROPERTIES LLC		025-010	4,312.11
WHITEHEAD LAKESIDE PROPERTIES LLC		025-008	381.06
WHITEHEAD PAUL JR & SANDRA S		002-001	8,080.01
WHITING EMILY & NEIL GOODMAN		013-015	7,955.18
*WHITING JAMES H & VELMA K		006-A-002	1,167.93
WHITMAN ROBERT A & ELIZABETH M CO-TRUSTEES		005-029	3,636.50
WHITNEY-GENTRY BARBARA E		019-042-A-036	3,601.46
WHITT DAVID M & MELISSA HOLMES		031-032	1,000.83
WHITTEN AMY TRUSTEE	WHITTEN FAMILY COTTAGE TRUST	004-036	6,103.53
WHITTEN GEORGE D		004-037-A	5,131.17
WHITTIER JEANNE		019-042-A-008	3,308.00
WHITTLE THOMAS E & CHERYL A		008-009	6,510.87

Owner	Second Owner	Map Lot	Original Tax
WICK CHARLES D & STANLEY M WICK		007-003	389.82
WIDUP CECELIA M	WILLIAMSON SHERRON M	007-007-A	2,304.98
WILCOX PAULA B	PATRICK C WILCOX	031-026-D	527.79
WILCOX SARAH LOGAN		025-017-002	2,054.22
WILDER M B & K H; ORNE R T &	BARTER M A & SOLER K R	025-001	178.49
WILEY PAMELA LMT			6.57
WILGREN MARK T & PAMELA MORRIS-WILGREN		011-024-B	858.48
WILGREN MARK T & PAMELA MORRIS-WILGREN		011-025-B	75.55
WILKES JAMES L II		020-200	1,148.66
WILKINS BRIAN M		030-002-004	1,403.79
WILKINSON DENNIS P & KATHERINE A		004-054	9,005.28
WILLARD BRUCE A L TRUSTEE		001-004	12,780.84
WILLIAM C DUNCAN REVOCABLE TRUST	LIZBETH L DUNCAN REVOCABLE TRUST	024-032	3,767.90
WILLIAMS ARTHUR A & M KATHLEEN		018-013	1,968.81
WILLIAMS CHARLES T HEIRS	C/O SHELDON TRASK PERS REP	018-034-A	114.98
WILLIAMS CHARLES T HEIRS	C/O SHELDON TRASK PERS REP	018-034	1,839.60
WILLIAMS DANIEL R & TERESA A		023-003-001	1,731.20
WILLIAMS DONALD C & GAIL M SACHETTI		006-B-004	1,356.71
WILLIAMS ELLEN		023-026-A	438.00
WILLIAMS SCOTSMAN INC			82.13
*WILSON BARBARA J		006-028	1,813.98
WILSON DAVID H & ELLEN M		021-055	1,538.48
WILSON DOUGLAS E & HEATHER M		015-086	2,108.97
*WILSON FAYE LIFE ESTATE	C/O FLETCHER TILTON WHIPPLE	010-013	3,435.67
WILSON MICHELLE J	KENNETH A & JOAN P BROWN	010-008-D	352.59
WILSON THOMAS W		026-033-001	1,222.02
WILSON THOMAS W TRUSTEE	WILSON NOMINEE TRUST	026-033	550.79
WINSLOW MYRA L		026-021-G	1,006.31
WINSLOW SCOTT		022-039-011	308.79
WISSMAN JANE	JOHN J SCHLINDER	021-018	2,137.44
WITT BRUCE A & BANIR		025-006	249.66
WITT JON GREGORY & PATRICIA L COOPER		029-013-F	2,197.67
WITT LUCINDA MORSE TRUSTEE	LUCINDA MORSE WITT LIVING TRUST	025-029	3,715.34
WITT LUCINDA MORSE TRUSTEE	LUCINDA MORSE WITT LIVING TRUST	025-028	2,518.50
WITT THOMAS B		025-014-B-006	1,070.91
WITT THOMAS B		019-098	2,170.29
WITT THOMAS B & SUSAN H		025-014-B-007	5,333.75
WITTEN JOHN M & JANE T		004-059	7,754.79
WOJTASIK JOSEPH T & RUTH A		021-017	2,249.13

Owner	Second Owner	Map Lot	Original Tax
WOLF DAVID T & SHIRLEY		002-011	12,381.17
WOLF WENDY J & MARY B NEAL TRUSTEES	WENDY J WOLF & MARY B NEAL LIV TRTS	008-004	6,129.81
WOLFRAM FAMILY TRUST	CHARLES W & NANCY WOLFRAM TRUSTEES	024-030	3,256.53
WOLFSON JOSEPH S SR & NANCY		022-039-023	250.76
WOOD RICHARD A		001-008-00N-001	75.55
WOOD RICHARD A & BRENDA A		001-007	4,251.89
WOOD WILLIAM J &	MARJORIE WOOD BRITTINGHAM	024-042	2,849.19
WOOD WILLIAM J & M BRITTINGHAM	D GILCHRIST;D STAFFORD;C D STAFFORD	024-040	643.86
WOODIN THOMAS K		009-033	8,923.15
WOODSIDE DAVID B & KATHEEN TRS	C/O RENA SMITH	016-111	579.26
WOOLEY JUDITH F & BRIAN ET ALS		010-062	77.75
WOOLEY JUDITH F & JEAN F BALLO		006-019	466.47
WOOLEY JUDITH F & JEAN F BALLO	C/O JUDITH WOOLEY	010-063	862.86
WOOLSON JONATHAN; SUSAN R C &	MONTGOMERY A WOOLSON	027-001-049	1,027.11
WORTH RICHARD		021-075-007	2,970.74
WOTTON PROPERTIES LLC			105.12
WOTTON PROPERTIES LLC		015-043-B	8,123.80
WPJ INC			365.73
#WRIGHT CONSTANCE EXECUTRIX		008-010	23.00
WRIGHT CONSTANCE R		013-004	1,892.16
WRIGHT CONSTANCE R		015-091	1,496.87
WRIGHT CONSTANCE REED		013-008	19.71
WRIGHT CONSTANCE REED		013-020	44.90
WRIGHT CONSTANCE REED		025-011	74.46
#WRIGHT CONSTANCE REED		013-003	11,469.03
#WRIGHT CONSTANCE REED		013-022	116.07
WRIGHT MARY ELLEN		011-009-C	616.49
WRIGHT MORRIS E & JEANNE A		030-031-006	101.84
WRIGHT-WILSON CATHY J		016-008	1,196.84
YALE THOMAS L. AND DEBORAH P.	THOMAS L. YALE LIVING TRUST	008-003-001	12,262.91
YARDLEY JAMES C		002-010	8,260.68
YARDLEY JAMES C & NANCY N		002-015	19,298.28
YENTSCH CARLTON R		028-001	4,105.16
YENTSCH CARLTON ROSS		029-049	1,655.64
#YENTSCH COLIN C & CARLTON R		028-012	37.23
YENTSCH COLIN C & SARA W		028-015	2,796.63
YENTSCH COLIN C & SARA W		028-001-00N	374.49
#YENTSCH TIMOTHY C; COLIN & CARLTON R		028-015-A	36.14
YONGE JAMES E & VANDA LEE		010-032-082B	2,264.46

Owner	Second Owner	Map Lot	Original Tax
YOUNG BRUCE & KAREN		011-060	1,332.62
YOUNG BRUCE & KAREN		011-061	108.41
*YOUNG WILLIAM C JR & JANE G		014-039-002	1,251.80
*YOUNTS DAVID D & CAROL D		016-139	229.95
*YOUNTS DAVID D & CAROL D		016-101	2,155.62
ZAMORE WIGTON F & BARBARA Z KASABIAN		004-049	6,231.65
ZHUTOV NIKOLAY		010-008-C	1,032.59
ZOLPER PATRICIA R TRUSTEE	PATRICIA R ZOLPER REVOC TRUST	021-074-A	3,014.54
ZOLPER WILLIAM BENJAMIN JR TRUSTEE	WILLIAM BENJAMIN ZOLPER JR REVOC TRST	021-049	1,675.35
# TREE GROWTH			
* VETERANS EXEMPTION			

Boothbay Harbor Town Clerk

Birth records are on file with the town clerk in the Maine city or town in which the birth occurred as well as in the town or city of residence of the mother. Marriage records are on file with the town clerk in the Maine city or town in which the marriage license was issued. Death records are on file with the town clerk in the Maine city or town in which the event occurred as well as in the Maine city or town of residence.

VITAL RECORDS		
Births	8	2 Females 6 Males
Marriages	54	Oldest 80 and Youngest 23
Deaths	57	Oldest 105 Youngest 55

<u>NAME</u>	<u>AGE</u>	<u>DOD</u>	<u>NAME</u>	<u>AGE</u>	<u>DOD</u>
Robert Benjamin Adams	84	1/1	Burnadeen Doak	87	6/12
Mary Ellison Hastings	91	1/4	Fred L. Ackley	85	6/15
Ida P. Schutrumpf	98	1/12	William Fredrick Spencer	55	6/16
Gloria L. Pinkham	89	1/16	Joseph Osgood Callnan	86	6/20
Natalie Perry Scott	83	1/20	John Patrick McCormack	74	6/23
Pauline M. Calderone	65	1/21	Richard Earl Brown	82	6/24
Earle G. Barlow	89	1/25	Philip R. Owen Sr.	75	6/28
Doris L. Rayl	86	2/7	Robert Michael Jeremiah	76	7/4
Arlene Virginia Reed	90	2/8	Nancy May Nordin	80	7/14
Olive McIlwain Kerr	94	2/15	Vuela Hazel Reed	100	7/27
Constance E. Jones	58	3/7	Thereas O. Richards	93	8/5
Irene W. Bogolubsky	85	3/9	Frank Parker Bartlett	74	8/6
Melba Ruth Cunningham	92	3/14	BarbaraAnne J. Frazzetta	72	8/7
Shirley Mae Marr Milligan	86	3/18	Raymond Harold Ripley Jr.	90	8/8
Walter Stratton Kerr Jr.	96	3/31	Reginald Raymond Ballard	80	8/25
Charles W. Cottrell Jr.	81	4/18	Kathryn Verna Swensen Thomson	60	8/29
Joyce Elizabeth Murray	85	4/22	Judith Miller Cook	78	9/4
Francis Emmanuel Bellizia Jr.	69	4/24	Eva L. Van Strien	94	9/5
Gertrude Mae Tibbetts	86	4/25	Thelma Virginia Chenoweth	105	10/2
Albert Franklin Nichols	68	4/30	Joan Tirrell Orne	90	10/11
Donald Sumner Barter	92	5/6	Hilda Louise May	100	10/21
Marjorie Taylor Hunter	91	5/10	Joseph John Bernath	81	11/9
Margret T. Furbush	93	5/13	Fernald A. Cunningham	85	11/11
Annetta B. Morton	94	5/15	Thomas L. Hilton	89	11/15
Susanne Eustis Bogart	82	5/22	Martha Jane Pitcher	69	12/7
Philip A. McLellan Sr.	83	5/23	Irving W. Williams	77	12/24
Warren A. Anderson Sr.	92	5/28	Cynthia Victoria Anderson	86	12/25
Robert Elwood Thornton	85	6/4	Erla Kelley	99	12/25
Otto J. Reinecke Jr.	92	6/8			

17 of our residents died in other Maine cities or towns, 10 of the recorded deaths were for residents of other Maine cities or towns and one of the recorded deaths was for a resident of another state.

Boothbay Harbor Town Clerk

LICENSES ISSUED (7/1/12-6/30/13)	
Hunting and Fishing Licenses	211
ATV Registrations	22
ATV Duplicate Registration	1
Snowmobile Registrations	23
Boat Registrations	561
Dog Licenses	112

SHELLFISH LICENSES	Resident	Non Resident	Senior
Recreational	15	38	16
Commercial	18	2	1

BUSINESS LICENSES	
Coin Operated	2
Special Amusement	10
Victualers	76

MEETINGS & ELECTIONS	
Annual Town Meeting	May 3rd-4th
Rocky Channels School System Budget	June 10th
Boothbay-Boothbay Harbor Community School District Budget	June 10th
Referendum Election	November 5th

Respectfully Submitted,



Michelle Farnham
Town Clerk

Code Enforcement Officer



Code Enforcement Officer Geoff Smith

2013 was an exciting year for Boothbay Harbor, and this spring, many of the changes and developments that have been the focus of community minded and dedicated individuals will be realized. Improvements at the high school offer new facilities to students and residents alike, and have opened up possibilities for future events that will showcase what the Harbor and our school system have to offer. Along the east side of the Harbor, at the Town owned “Fish Pier”, our summer residents will return to see a new commercial building, housing marine businesses that promise to revitalize and invigorate Boothbay Harbor’s waterfront economy. Small business continues to thrive here, with new businesses opening throughout the downtown business districts in 2014. And in the heart of Boothbay Harbor, the historic memorial library is undergoing restoration and renovation to ensure it is going strong well into the 22nd century.

In 2015, updated flood insurance rate maps will be issued to the town to be enforced. FEMA has provided the community with preliminary maps, available at the Boothbay Harbor Town Hall. These maps are available for review, and those with property in floodplains can meet with this office to discuss what changes in the proposed maps mean in terms of construction and development. This office encourages all property owners affected by flood elevation changes to contact their insurance providers, and discuss what may occur as a result of these maps being updated. Insurance providers will be able to provide accurate information with regards to insurance premiums, and inform property owners on how they can prepare for any rate adjustments.

As always, year round and seasonal residents are encouraged to contact the Code Enforcement office with any questions or concerns they may have. In addition, all property owners will find a variety of resources on our website, www.boothbayharbor.org. Applications, municipal meeting schedules, and an electronic, searchable version of the Town Code are all accessible. If you would to meet at your property, or would like to sit down to discuss your project in depth, please call to schedule a time that is convenient for you.

Respectfully Submitted,

Geoff Smith
Code Enforcement Officer

Boothbay Region Historical Society

During 2013, our 46th year, we enjoyed the support of both Boothbay and Boothbay Harbor voters. The funds voted by townspeople helped us to fulfill our purpose of preserving and increasing knowledge about our region's past.

We held regular year-round hours at the museum in Boothbay Harbor on Wednesdays through Saturdays, 10 a.m. to 2 p.m. Over 1,200 people came to the museum, about two-thirds of them to buy books and photos or in search of specific information about families, houses, businesses, vessels, and other historical matters. The balance browsed through the six rooms of local artifacts. We sent out two newsletters and our quarterly e-updates. We had eight speakers and held four open house events. We increased our fundraising efforts this year by having two bake sales and a yard sale in addition to our fall sweet treats and cheese sale. During the summer, we presented a special exhibit on Dairy Days in Boothbay and in early December we opened another exhibit on the Boothbay Civil War soldiers.

We provided news items and articles on local history to the townspeople and others through the *Boothbay Register*. We are an active research facility, assisting people locally in their search for information on family, houses, and places. We also carry on correspondence with people all over the country who have an interest in Boothbay region history, and when asked we help the town offices with research.

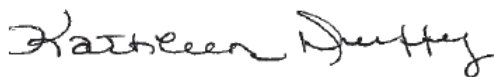
We have many active volunteers who donated more than 2,100 hours of work this year. Some projects done by volunteers were: preparing exhibits, organizing public events, entering information on computers, checking the order of photos and documents, manning the building, making repairs, helping with mailings and organizing, and listing new document collections and artifacts.

The sources of our income this year were: donations by individuals and the towns; bequests and three small grants; membership dues; and sales of books, maps, papers, and photographs as well as ticket sales from a raffle.

Our holdings of artifacts, collections, and documents increased by 1 linear foot of documents, 20 books, approximately 150 photographs or images, and more than 60 artifacts. Among the donations were a soapstone mackerel jig from David Tibbetts and a handmade circa 1900 gameboard entitled, "Newport Yacht Race", created by a Chesebro family member. Funds were spent to care for those things appropriately.

We thank the townspeople for their willingness to contribute to the preservation of local history – we appreciate the support.

Respectfully Submitted,



Kathleen Duffy
Administrator

Board of Trustees: Kay Wilder, Ron Spofford, Lorraine Hodgdon, Susan Leach, Howard Barter, Ann Sutter, Leigh Reinecke, Wally Reed, Judy Eastwood, Susan Lloyd, Carolyn Shubert, Barbara Wilson, Sarah Giles.

Boothbay Harbor Memorial Library

Change continued to be the watchword at the Boothbay Harbor Memorial Library throughout 2013. After over twenty-five years of service, Circulation Department Supervisor, Linda Barter, retired, leaving behind many sad faces and big shoes to fill. However, our job search resulted in the hiring of professionally trained librarian, Sharon Babbitt. Sharon brings a wealth of experience to the job and, with a background in the Boothbay area, has helped make the transition practically seamless.

There was significant turnover in the makeup of the Board of Library Trustees as well. President, Tom Churchill, Treasurer, Joyce Armendaris, and trustees Jack Mahle, Linda Anderson, Joyce Parent, Pat Waldman, and Don McElhinney, and our student Board representatives Hannah Elder, Katie Gottlieb, and Reilly Kane all either completed terms or left for personal reasons. The new President is Nicole Poulton, and Kathryn Sullivan took over as Treasurer. Our new Board members are Robert "Mark" Scott, Pauline Dion, and Sharon Pulkkinen. Our new student Board members are Gretchen Elder, and Lisa Pawlowski. Thank you to those who have served and are serving the Board.



New parking lot entrance

The biggest change, of course, has been the long awaited planning for and beginning construction of the renovation and expansion of the Library. The successful Paul Coulombe & Bosarge Family Foundation \$100,000 Challenge, completed in 2012 laid the foundation for Phase 1 of the renovation plan. Architect Tor Glendinning of 44° North was hired as architect and, after an extensive search, the firm of Frohmiller Construction was chosen as contractor.

Some of the priorities the renovated building will address are: provision for a public ADA bathroom, improved administrative offices and staff work areas, enhanced entry from the parking lot, an expanded front desk space, addition of a meeting room, increased stack space, and a room for young adults. Most of these will be accomplished within Phase 1, to be completed by the spring of 2014. Phase 2 will see the addition of a public service elevator allowing access to the second floor for all our patrons. Phase 3 will provide a second story walkway from the Library to a newly built Used Book Store storage barn to be used jointly by the Library and the book store.

During all this planning we also had to plan for the move of the Library to a temporary location. After looking into a number of options, the Library moved in November approximately 25% of its collection to the Meadow Mall. We selected the most popular and most circulated items to bring with us. What is not physically on our shelves continues to be available through our interlibrary loan services.

All-in-all 2013 has been a challenging but exhilarating year to be involved with the Library. Circulation continues to be robust with 31,525 items circulated in 2013, a slight decrease from 2012, due to our move to the temporary location. Digital eBook and audiobook downloads through the Library's website totaled 1,827, an increase of 80% from 2012. We obtained 5,266 items for our patrons via interlibrary loan, and sent out 4,262 to other libraries, an increase of almost 25% from 2012. These statistics equal a value to our patrons of over \$700,000. And we had almost 500 people, of all ages, attend this year's annual Halloween Parade, which is priceless!

Thank you to everyone who made 2013 such a great success. With a newly renovated Library to enjoy, 2014 is set to be a record breaking year in every way.

Respectfully submitted,



Tim McFadden,
Library Executive Director
Boothbay Harbor Memorial Library

Boothbay Harbor Region Chamber of Commerce

The Boothbay Harbor Region Chamber of Commerce was established in 1962 to promote the economic, civic and social welfare of the people of the Boothbay Harbor Region. Its mission is to promote a positive business climate by focusing on advocacy, access and leadership. The Chamber's Main Office and Visitor Information Center is open year-round and the Downtown Information Center is open seasonally May-November.

The BBHRCC is currently served by a 11-member Board of Directors: Pamela Byrne Riley, President; Evelyn Andrews, Vice President, James Chaousis, Secretary and Sue Wood, Treasurer; Doug Roberts, Dorothy E. Freeman, Sheri Gordon, Andy Hamblett, Timothy R. O'Donnell, Peter Robison, and Lorna Weber. Catherine Wygant Fossett serves as the Chamber's Executive Director; Cherie Scott serves as the Events and Member Services Manager; Brooke Hubner serves as Administrative Coordinator and Rachel Tibbetts and Rimar Reed served as Visitor Relations Coordinators.

MARKETING & PUBLIC RELATIONS: The 2013 Region Guide and Downtown & Region Walking Map were distributed to over 11 AAA offices (CT, KY, ME, MA, NH, NJ, NY, OH, PA, RI and VT); the AAA Boston Travel Show; Chambers statewide; local Chamber members and the downtown information center; the Maine Tourism Association, Maine Turnpike, visitor centers; train stations; airports and several other public locations statewide and beyond. Guide distribution to AAA locations in general saw a 185 % increase since 2012. With over 13,000 online impressions the region guide's visibility tripled 2012. Face Book fans increased 30% to 2,020+ likes. Our Visitor E-News reached over 5,300 people twice a month in season and the Executive Report to over 700 subscribers.

EVENTS & MEMBERSHIP SERVICES: Chamber membership is currently at 380 members which is up another 10% from the prior year. New in 2013 every member received a free profile on Maine's only award-winning Mobile App (m.gotravelmaine.com). The Chamber's website saw the following page views for its members 440 in Job Postings: 97,104 in Individual Events: and 5,310 in Hot Deals. The Chamber coordinated a successful 51st Annual Windjammer Days Festival, the 2nd Annual Claw Down Event which sold out and the 28th Annual Harbor Lights Festival. The Chamber and members hosted 12 Business After Hours events ranging from 40 to 140 attendees per event!

TOURISM & VISITOR RELATIONS: Boothbay Harbor was selected as one of "America's Top 12 Small Town ArtPlaces" for 2013 by Artplace. Over 12,000 region guides were sent out from the office and up to 50 people a day were welcomed 7 days a week during the season. The Chamber continued to promote the region to visitors with the following media: Maine Invites You, Yankee Magazine, Down East, Maine Magazine, 94.9 WHOM, BIG 104 and Midcoast 102.5, BDN, Portland Press Herald, Explore Maine and the Boothbay Register.

ADVOCACY: The Chamber has supported various projects including the Boothbay TIFF proposal, the Grid Solar Project with Efficiency Maine and Ice Energy, the Walkability Audit, Mobilize Mid-Coast Maine and more.

We conclude our 2013 report with thanks to all our members, friends, volunteers, town representatives, public servants and residents who helped make this year a success.

Respectfully submitted,



Pamela Byrne Riley
President, Board of Directors



Catherine Wygant Fossett
Executive Director

Boothbay Region Refuse Disposal District

As we say goodbye to 2013 we are seeing continued cost increases for 2014. Disposal cost for MSW (trash) keeps rising every year. The only control we have is to recycle more; reducing the amount we have to dispose of. Our recycling rate remains above 60% every year thanks to your continued effort in recycling but there is always room for improvement. Our community recycling rate has been in the top five for Maine for several years.

In 2013 we replaced the recycling building with a much bigger one. You now recycle on your way out of the facility instead of when you come in. We're hoping it makes the traffic flow smoother and eliminates the bottleneck at the entrance. Thank you for your patience during the construction. We also installed solar panels on the rooftop, helping reduce our energy costs.

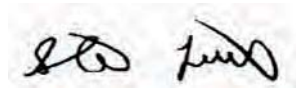
We are always looking for ways to better serve you and to save tax dollars whenever possible. The Board of Directors meets monthly on the second Thursday at 5:00 PM at the Transfer Station office. We encourage the public to attend.

As always, feel free to stop by the Transfer Station anytime with any questions you may have or contact your town representative whose names are listed below.

Winter Hours: Monday through Saturday 8:00 AM to 4:00PM (Columbus day –Memorial day)

Summer Hours: Monday through Saturday 8:00AM to 5:00PM (Memorial day –Columbus day)

Respectfully Submitted,



Steven Lewis
Operations Supervisor



Left to right: Paul Noah, George Campbell, Tyler Baldson, William Johnson, David Manson, Steven Lewis, Jake Hodgdon, Steve Lewis. Front: Rena Smith, Anna Giles Missing from photo: Mike Wells

Board of Directors:

Rob Hopkins, Treasurer, Southport
Richard Davison, Clerk, Edgecomb
Kirk Brewer, V.Chairman, Boothbay
Charles Cunningham, Personnel, Boothbay
Gary Farnham, Chairman, Boothbay Harbor
Palmer Payne, A. Treasurer, Boothbay Harbor

BRRDD Staff:

Steve Lewis, Operations Supervisor
William Johnson, Foreman
Rena Smith, Assistant Foreman
Tyler Baldson, Driver
Jake Hodgdon, Attendant
Paul Noah, Attendant
Steven Lewis, Attendant
David Manson, Attendant
George Campbell, Driver
Mike Wells, Driver
Anastasia Giles, Bookkeeper

Boothbay Region Ambulance Service

We are pleased to report our response activity as follows: Emergencies 821, Transfers 738, Total call volume 1,159. Emergencies by town: Boothbay 241, Boothbay Harbor 503, Southport 53, Mutual Aid 6.

For most of the past year, we prepared for the closure of St. Andrew's Hospital. The change in the Region's healthcare resulted in many hours of planning and restructuring your ambulance service's operation. The conversations we had with community groups, individuals and town leaders helped us to restructure how we provide service.

It was important to us to hear the concerns and needs of the community as we met the challenge together! Our plan included changing our evening staff to include a second response crew. It was anticipated longer transports would result in more frequent second and third calls while the first crew was busy as well as prevent volunteer and call staff from being available for such large increases in time.

One message we heard loud and clear was for BRAS to provide a choice to the extent possible on hospital destination. By adding our second crew, the possibility of transporting to Mid-Coast when a patient was stable and resources were available could be offered.

Our goal is to provide the best care possible. With the generosity of donations, we were able to fully equip the reserve ambulance and now serve the community with four ambulances. On several occasions we have had multiple calls at once, allowing us to rely on four ambulances already.

We worked on two important projects last year- the first was telemedicine. LincolnHealth provided all of our ambulances with a secure-link iPad mounted in the patient care area. This capability allows us to have visual contact with the physician in the emergency department. The physician can also see the patient prior to arrival and begin preparing for their needs. This innovative program was the first in Maine.


The Doree Taylor Foundation awarded us with a substantial grant to train our paramedic staff in Critical Care transports. This grant allowed us to send six of our paramedics to the intensive training program, provided our community with five IV pumps for medication administration, upgraded our three new EKG monitors with invasive monitoring capabilities, added a fourth EKG unit to reserve ambulance, added in-line IV fluid warming equipment and provided us with the capability of weight based pediatric response kits.

Our project for this year is collaborating with other ambulance services in Lincoln County to provide Community Paramedicine. This pilot program places EMT's and paramedics in the homes of patients who do not have access to health services and allows us to assess and monitor at-risk patients in an effort to reduce or prevent reoccurring hospital admissions. The program makes efficient use of our current staff by using the time between calls to provide this care.

Our annual capital appeal fundraising for the coming year will provide us with operational and equipment funds to bridge the gap we face with the loss of transfers from St. Andrews.

We look forward to serving you in the coming year!

Respectfully submitted,



Robert J. Ham
Chairman

Boothbay Harbor Sewer District

To the members of the Boothbay Harbor Sewer District:

2013, was another eventful and demanding year for the District. Under the general guidance of the Board of Trustees, the management aggressively planned for its future. District management continues its “do-more-with-less” philosophy to deliver excellent services, surpass ratepayer expectations, and protect the health of the Harbor.

District voters returned Deryl Kipp to the Board of Trustees. The District saw the retirement of Michael Feldmann from the Board. Michael’s services will be missed. Henry “Ted” Tedeschi, Jr. was tapped to take Michael’s position as Clerk on the Board of Trustees. In addition, to the addition of Ted, the District hired David Pratt as a Collection System operator. David brings a wealth of experience and a tremendous work ethic to the District team.

The District, in conjunction with Clarkson University, Potsdam, New York, continues to pursue grant funding for the experimental kelp farms in the Boothbay region. Two farms are installed near the outfall pipes of the District’s treatment plant and the plant in Bayville. Research is ongoing to determine growth rates and nitrogen absorption for potential bioremediation applications.

The Capital Island Village Corporation constructed a new sewerage system on the Island and installed a new force main to transport their sewage to the District’s infrastructure on Mckown Point. This Project brought approximately 40 new customers to the District and eliminated as many Overboard Discharge Systems. The Project was funded through the State Revolving Loan Fund administered by the Department of Environmental Protection. As a result of the connection, the District was able to upgrade two pump station control panels at no cost to District ratepayers.

During 2013, the District Trustees held many workshops to brainstorm and plan the District’s future. With the plant coming of age, the collection system reaching its middle age and the coming of nutrient regulations on the horizon, a definitive plan to satisfy future needs is necessary to ease the burden on District ratepayers. A systematic plan and difficult decisions will have to be made.

Lastly, I would like to thank the District Staff for all their efforts over the past year. None of the District’s accomplishments would have been possible without them. I would also like to thank the Board of Trustees for their direction and continued support. Finally, I would like to thank the members of the District for their continued support. Without your support, clean water, a healthy harbor, and a unique style of life would not be possible.

Respectfully submitted,



Chris Higgins, Superintendent

Boothbay Harbor Sewer District employees: Chris Higgins - Superintendent, Gary Farnham, Sharon Grant, and David Pratt.

Boothbay Harbor Public Works

2013 was another routine year at the Public Works Department other than “Nemo” which dumped 30+ inches of snow on the area while I was in the Bahamas on vacation. The crew under Chris Leeman my foreman’s leadership did an outstanding job during the storm; I have complete faith in their abilities and feel very lucky to have such a hard working dedicated crew to work with.

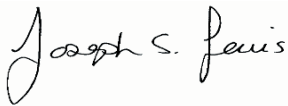
We completed several large scale drainage projects during the excavation season. Campbell Street and High Street were the largest with 500 feet of culvert and 6 catch basins being installed before the road was paved. We also put all new culverts on Wall Point, Harris Point, Appalachee Road and the end of Lobster Cove Road before we paved all of them.

Sidewalks were another top priority I wanted to complete during the summer and we rebuilt over 600 feet on Atlantic Avenue and installed galvanized railings where needed.

We completed another cost sharing project with the Boothbay Region Water District on Paine Road which resulted with a new paved road for a fraction of the cost that it would have been if we had done it alone. I am very happy with the working relationship we have with both the Water District and the Sewer District. I am able to save thousands of dollars in my budget by doing projects together.

As always a big thank you to the citizens of Boothbay Harbor for their continued support of the Public Works Department at town meeting. Also to my crew you guys are awesome, keep up the good work.

Respectfully Submitted,



Joseph Lewis
Director



Public works crew from left: Christopher Leeman, Director Joseph Lewis, Robert Latter, Clyde Burnham, Nicholas Livingston and Josh Tirado (seasonal).

Boothbay Harbor Police Department

Full Time Officers: Chief Robert Hasch, Sgt. Patrick Higgins, Officer Fred Hutchings, Officer Scott Mercier, Officer Larry Brown, Officer Tom Chryplewicz, (one position currently being filled)



Chief Robert Hasch

Part Time Officers: Officer Nick Upham, Officer Gabrielle Mathieu, Officer Jared Mitkus, Officer Rich Mirabile, Officer Clarence (Ed) Crocker, Officer Scott Sutter Jr..

Administrative Assistant: Maureen Smith.

A productive year with a combination of pro-active and reactive work has been completed by Officers and Supervisors.

Officer Larry Brown continued his work in the schools with popular programs such as “school bus safety” and other classroom topics. Officer Brown doubled as shift fill in officer during which time he lead or assisted with several large theft cases.

Dozens of burglary cases were wrapped up after approximately 3 years of investigative work. An arrest was made and the case is pending (a federal conviction has been obtained as of this print). Subsequently our burglary reports have dropped rapidly. Officers worked very hard on these cases and we are glad to be able to return an enormous amount of high value property back to victims.

Drug issues continue to be a concerning undercurrent to many of our crimes. Several high value thefts were solved, during investigation some were attributed to drug abuse issues.

Some department turnover occurred at the end of the year. Officer Jared Mitkus took a full time position at the Lincoln County Sheriff’s Department, and Officer Rich Mirabile retired from full time police work. Both Officers remain with BHPD in a part time capacity.

Officer Tom Chryplewicz is a recent addition and is currently (as of this writing) attending the 5 month Criminal Justice Academy program. Tom has proven to be a fast learner and is very much enjoying his new career.

Several grants were pursued in the past year, we obtained officer equipment and investigative tools. In addition we obtained a \$10,000 OUI apprehension grant from the state at the end of the year. This grant pays for officers to specifically enforce OUI violations (still a large issue here on the peninsula unfortunately with 26 arrests for OUI in the past year).

Officers have been trained in a variety of topics (in addition to mandatory yearly training). Specialized training has included Computer Crimes and Computer and Cell Phone Forensics, Child and Elder Abuse.

We’ve received many nice comments from the public this year about officers’ demeanor and professionalism. We are lucky to work for such a wonderful, supportive community.

My thanks to Town Manager Woodin and the Boothbay Harbor Selectmen for their hard work and thoughtful approach to many matters this year.

Respectfully Submitted,



Chief Robert Hasch

Boothbay Region Water District

2013 was a profound year of change for the Boothbay Region Water District. At the stroke of midnight New Year's Day, 2013 the 90-year old Southport Water System ceased operation, officially amalgamating with the Boothbay Region Water District. Immediately, the trustees began preparations for completing the fire protection needs for Boothbay Harbor and a large section of Boothbay by planning a new 500,000 gallon reservoir to be built on Southport Island. On December 27, 2013 the district received word that it had been awarded a \$1.2M grant and 2.2M low interest loan from the United States Department of Agriculture to be completed in early 2015. Additionally the district completed:

- Mt. Pisgah Standpipe Mixer & Interior Recoating Project;
- was awarded \$645,000.00 under the state revolving fund (SRF) for the Campbell Street Looping project and Highland Park Looping project; and
- completed a very successful public/private main replacement on Paine Road in Boothbay Harbor

In May the district bid farewell to Bernard "Skip" MacPhee, long tenured trustee representing the town of Boothbay, who faithfully served his constituents for 9-years, as he retired from the board. It is the wish of the trustees and employees of the Boothbay Region Water District, that Skip MacPhee experiences only "Fair Wind and Following Seas".

In March, the voters of Southport elected Gerald "Gerry" Gamage as trustee. In May the town of Boothbay Harbor re-elected Harry Pinkham, now serving in his fiftieth year, while the town of Boothbay named newcomer Jon Lewis as MacPhee's successor. As of the first meeting of the 2013/2014 board, Trustee Pinkham was elected Chairman, Trustee Gamage was elected to serve as Vice-Chairman, Trustee Ken Marston (At-Large) was named Treasurer and Trustee Walter "Wally" Reed III (Boothbay Harbor) accepted the position of Clerk. Joining the officers on the board were Jon Lewis, Smith Climo (Southport) and Mark Carter (Boothbay).

Looking ahead to 2014, district objectives include:

- Complete the GIS Project;
- Campbell Street & Highland Park Looping Project;
- Southport Interconnection and Tank Construction Project;
- Mt. Pisgah Standpipe Exterior Corrosion Control Project;
- SCADA Upgrade With addition of remote sites; and a
- Continued emphasis on leak detection, equipment maintenance and value to rate-payers.

The Boothbay Region Water District, Board of Trustees meet the 2nd & 4th Tuesday of every month at 6:00 p.m. during daylight savings time and 7:00 p.m. during standard time at the district administrative office located at 184 Adams Pond Road, Boothbay Maine. The trustees value the publics' opinion and encourage the public to attend. For further information concerning projects, minutes and other pertinent information concerning the operation of the district, the public is invited to access the district's web page at www.bbrwd.org.

Respectfully Submitted,



Jonathan E. Ziegler
Manager, Boothbay Region Water District



Water District employees left to right: Mike Hills, Dale Harmon, Matt Wade, Weston Alley, Ruth Watts, John Orne and Jonathan Ziegler. Missing from photo: Trevor Morin and Clarence Campbell

Boothbay Harbor Fire Department

Over the past year, the Boothbay Harbor Fire department has brought on several new members. These members have been doing well in catching up to speed on how the equipment and apparatus work.

Over the summer and fall months the Town of Boothbay and Boothbay Harbor got together and through the community college program undertook the Firefighter 1 and Firefighter 2 course. This course consisted of two hundred and forty hours that was spread across four months. I want to thank the members and instructors for taking their time and time away from there families to teach and complete the course. The rest of the department has completed the basic school. This basic school gives the members a look into the fire service and teaches them the basics needed to fight fires.

The mutual aid departments in the region have again put together and conducted training evolutions in order to build team work and trust amongst each other. I am very pleased to see the towns come together and work as one when the call is sounded.

Everyone please continue to watch out for each other and the Boothbay Harbor Fire Department will be there when called.

Respectfully Submitted,



Nicholas Upham
Fire Chief



Back Row: Glen Tilton, Jason McGowin, Thomas Caron, Matthew Sledge, Chief Nicholas Upham, Gary Tilton, Arthur Richardson, James Powers,. Front Row: Dan Gagnon, Nick Greenleaf, Nicholas Livingston, Peter Sullivan.

Missing from photo: Scott Sutter Jr., Brandie McFetridge, Mikayla McFetridge, Jody Lewis, John Barns, Kristen Smith, Glenn Townsend, Albert Greenleaf, Jay D. Warren

Boothbay Harbor Emergency Management Agency

Well another year has come and gone; yes, the winter was very trying but we survived it.

It has been another good year as far as major disasters this year but the training keeps us ready to handle any situation before, during, and after through preparation, response, and recovery.

How have YOU prepared for an emergency?

If you need help setting up an emergency plan for your household or business please contact your Emergency Management Director, Fire Chief, Police Chief, or visit MEMA.gov or FEMA.gov as they have templates to follow to assure a plan to best benefit you.



Clarence Campbell, EMA Director

It has been my honor to be the first Regional Emergency Management Director for the past 4 years.

I am stepping down as of the 1st of June but will still be a member of the Boothbay Fire Department and always be willing to help the new Director if needed.

I thank the town managers, select boards, Lincoln County Emergency Agency, police chief, fire chiefs, and all the people for their support and encouragement. It was and is greatly appreciated.

Be safe and look out for your neighbors especially those that are home alone.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Clarence Campbell". The signature is written in a cursive, flowing style.

Clarence Campbell
Boothbay Region EMA Director

Annual Report, 2013

Boothbay-Boothbay Harbor Cemetery District

January 1, 2013—Cash on Hand		\$772.95
Received:		
Interest & Dividends	\$ 8,173.02	
Sale of Lots	\$ 5,950.00	
Town of Boothbay Harbor Approp.	\$14,000.00	
Town of Boothbay Approp.	\$14,000.00	
E.S. Dunton Trust	\$ 4,665.27	
Transfer from E.S. Dunton Trust	\$20,000.00	
Misc. Interest	\$ 19.10	
Trans from Sale of Lots	\$ 5,000.00	
Deed	\$ 40.00	
Total Received		<u>\$71,847.39</u>
Total Available		\$72,620.34
Paid:		
Contracted Services	\$22,188.00	
Maintenance	\$21,667.33	
Fence—Oak Lawn Cemetery	\$ 3,361.67	
Supplies	\$ 48.34	
Refund overpayment of deed	\$ 10.00	
Deed	\$ 30.00	
Total Expenses		\$47,305.34
To Reserve Accounts:		
Sale of Lots	\$ 5,950.00	
E.S. Dunton Reserve	\$ 4,665.27	
Misc. Interest	\$ 19.10	
Capital Improvement Account	\$ 2,000.00	
Investment-Pershing LLC	<u>\$10,000.00</u>	
		<u>\$22,634.37</u>
Cash on Hand December 31, 2013		
Checking Account		<u>\$2,680.63</u>
		\$72,620.34

Boothbay Harbor Harbor Master

Finally with good weather this past summer the boaters around the area have made a comeback in the harbor. Boating traffic was up during the peak days and lasted well into September.

In the spring of 2013 the town purchased a new engine to replace the aging engine on the boat. The new engine has proven to be a cost savings in fuel consumption.

The pump out float had another good year with a much higher use from transits boats, and the use of the pump out boat increased during the summer as well.

During the summer we were involved in 7 water rescues involving kayaks. Only 3 boats were reported to run aground on the local ledges. Many of the boaters and commuters took note of the speed buoys and did well following the rules of the road. We still had several dinghies found by boaters and we could not locate the owners. Please try to find a location to put your name, phone number and address so as to make it easier to find the rightful owner and return it.

Lastly, I want to thank Mark Warren for his excellent work assisting me last summer on the water. His knowledge and relations will be missed.

It has been a long winter and I look forward to seeing everyone out on the water again.

Respectfully Submitted,



Nicholas Upham
Harbor Master



Nick Upham, Harbor Master

Annual Town Meeting Minutes May 3 & 4, 2013

Meeting was called to order by Michelle Farnham, Town Clerk, at 8:00 a.m. on May 3rd and the following action was taken:

Article 1 Nicholas Upham was elected moderator by written ballots and sworn into office by the Town Clerk, Michelle Farnham.

Article 2 The following were elected by secret ballot for a tree-year term: *

SELECTMEN AND OVERSEERS OF THE POOR	Denise Griffin	300 *
	William Hamblen	311 *
	Russell Hoffman	151 *
	Michael Tomko	116
SCHOOL COMMITTEE MEMBER	Sandra Paxson	413 *
TRUSTEE ROCKY CHANNELS SCHOOL SYSTEM	Cameron Mitchell	399 *
SEWER DISTRICT TRUSTEE	Deryl Kipp	401 *
WATER DISTRICT TRUSTEE	Harry Pinkham	427 *
CEMETERY DISTRICT TRUSTEE	Merlin Gray	424 *

Article 3 Voted by secret ballot to authorize the municipal officers to appropriate up to \$400,000 of the existing general fund towards replacement of the Public Works cold storage building?
(The Board of Selectmen and Budget Committee recommended passage of this article)

Yes 289 No 158

Article 4 Voted by secret ballot to support maintaining the status of a “Critical Access Hospital at St. Andrews Hospital”?

Yes 397 No 68

The polls were closed at 6:00 p.m. by Moderator, Nicholas Upham.

Moderator Nicholas Upham swore Deputy Moderator, Ervin Snyder in to run the Annual Town Meeting at 8:45 a.m.

The May 4th section of the Town Meeting was opened at 9:00 a.m. by Deputy Moderator, Ervin Snyder.

The Reverend Sarah Foulger gave the Invocation.

- | | |
|------------|--|
| Article 5 | Voted to accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2014 and that said pond shall remain closed for conservation. |
| Article 6 | Voted to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. Section 506. |
| Article 7 | Voted to approve this article to establish a date when taxes are due and payable, (upon receipt of tax bill) and to fix a rate of interest on delinquent taxes of seven percent (7 %) per year to start on September 12, 2013 for the first installment and March 13, 2014 for the second installment. |
| Article 8 | Voted to set the interest rate at seven percent (7 %) to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 505(4-A). |
| Article 9 | Voted to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year. |
| Article 10 | Voted to authorize the municipal officers, on behalf of the town, to sell and convey any real estate acquired by the town for non-payment of taxes, under such terms and conditions as they deem advisable, and to execute a quitclaim deed for such property. |
| Article 11 | Voted to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. Section 2953. |
| Article 12 | Voted vote to authorize the municipal officers to dispose of any town owned personal property under such terms and conditions they deem advisable. |
| Article 13 | Voted to authorize the municipal officers to carry forward any unexpended account balance they deem advisable, provided that the account carried forward is used for the same purpose, and to fund any expenditure exceeding budget from the undesignated fund balance. |
| Article 14 | Voted to authorize the municipal officers to accept any state funds received by the Town and to appropriate any funds received for a particular purpose to that purpose. Funds received but not dedicated to a particular purpose are appropriated for such uses, terms and conditions as the municipal officers deem advisable. |
| Article 15 | Voted to authorize the municipal officers to apply for, accept and administer any state, federal, or private grant they deem advisable. |
| Article 16 | Voted to authorize the municipal officers, on behalf of the Town, to accept gifts and donations, and to appropriate those gifts and donations to the purposes for which they were received, under such terms and conditions they deem advisable. |
| Article 17 | Voted to use and appropriate ESTIMATED REVENUES of \$925,106 to reduce the property tax commitment. |

Article 18 Voted to raise and appropriate **\$2,795,690** for the Town of Boothbay Harbor Municipal Budget.

\$125,750	for the CAPITAL account
\$108,000	for the DEBT SERVICE account
\$133,043	for the ADMINISTRATION account
\$88,410	for the ASSESSING account
\$51,000	for the CONTRACT SERVICES account
\$2,300	for the SUPPLEMENTAL account
\$93,151	for the FINANCE account
\$103,225	for the INSURANCE account
\$12,742	for the MEETINGS & ELECTIONS account
\$70,388	for the MUNICIPAL BUILDINGS & VEHICLES account
\$12,253	for the SELECTMEN account
\$64,664	for the TOWN CLERK account
\$92,119	for the TOWN MANAGER account
\$175,000	for the PAVING & CONSTRUCTION account
\$460,166	for the PUBLIC WORKS account
\$21,243	for the PUBLIC RESTROOMS account
\$106,665	for the WINTER OPERATIONS account
\$6,501	for the ANIMAL CONTROL account
\$5,494	for the EMERGENCY MANAGEMENT account
\$79,785	for the CODE ENFORCEMENT account
\$83,355	for the FIRE DEPARTMENT account
\$31,870	for the HARBOR MANAGEMENT account
\$8,005	for the PUMP OUT PROGRAM account
\$773,613	for the POLICE account
\$34,948	for the PARKING account
\$52,000	for the WELFARE account

Article 19 Voted to raise and appropriate **\$981,224** for STREET LIGHTS, HYDRANTS, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT and BAYVILLE/ISLE OF SPRINGS accounts.

\$45,000	for the STREET LIGHT account
\$466,988	for the HYDRANT account
\$379,236	for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$90,000	for the BAYVILLE/ISLE OF SPRINGS account

Article 20 Voted to raise and appropriate **\$125,574** for the UNCLASSIFIED ORGANIZATION accounts.

\$14,000	for the BB/BBH CEMETERY DISTRICT account
\$28,464	for the COMMUNITY CABLE CHANNEL account
\$3,000	for the FIREWORKS account
\$2,400	for the HARBOR LIGHTS FESTIVAL account
\$500	for the MEMORIAL DAY/AMERICAN LEGION account
\$45,000	for the MEMORIAL LIBRARY account
\$1,155	for the NEW HOPE FOR WOMEN account
\$1,000	for the SENIOR CITIZENS account
\$1,000	for the SUMMER BAND CONCERTS account
\$28,055	for the DISTRICT NURSE account
\$1,000	for the SHELLFISH COMMITTEE account

- Article 21 Amended, reworded and voted to raise and appropriate up to **\$181,906** for the AMBULANCE SERVICE account. (To be paid in quarterly installments based upon audited results provided by the ambulance service)
- Article 22 Voted by written ballot to exceed the property tax levy limit established for the Town of Boothbay Harbor by State law in the event that the municipal budget approved in the proceeding articles will result in a tax commitment that is greater than that property tax levy limit.
Yes 42 No 13
- Article 23 Voted to amend Chapter 170, Section 11. E, by replacing the words “double fees” with “in accordance with the Town’s approved fee schedule.”
- Article 24 Voted to amend Chapter 170, Section 11. F, by replacing the words “double fees” with “in accordance with the Town’s approved fee schedule.”
- Article 25 Voted to amend Chapter 170, Section 14. A, by inserting, “the Code Enforcement Officer has determined that” between “unless” and “more than.”
- Article 26 Voted to amend Chapter 170, Section 14. B, by replacing “A building permit not having reached eighty-percent completion of the structure shall expire in five years of the date of issue.” with “A building permit shall expire in five years unless the Code Enforcement officer determines that it is 80% complete.”
- Article 27 Voted to amend Chapter 170, Section 14. D, by replacing the words, “Building permits are not transferable, except a new owner or family member may revise an existing permit that is in progress, and not expired, to a new owner of record upon payment of the minimum building permit fee(s).”, with, “Building permits are not transferrable, however; in the event of a change of ownership of the property, a new owner of record may utilize and/or revise an existing, unexpired building permit upon payment of the minimum building permit fee(s) in accordance with the Town’s approved fee schedule.”
- Article 28 Voted to amend Chapter 170, Section 16, by eliminating the words, “No permit, however, shall be issued unless the proposed structure will present a reasonable appearance and will be in keeping with the neighborhood and unless the structure is to be finished on the exterior in a permanent manner and is to be suitably painted on the outside whenever the same is of wood or of a material customarily painted”, “...obviously out of place for the neighborhood where they are to be located and...” and “...or have a detrimental effect on the property value and neighborhood character.”
- Article 29 Voted to amend Chapter 170, Section 18.A (2) by inserting the words, “This requirement may be waived by the Code Enforcement Officer if the Code Enforcement Officer determines that, due to the nature of the proposed work, an escrow is not necessary.” This shall be inserted at the end of the Ordinance.
- Article 30 Voted to amend Chapter 170, Section 19. A, by eliminating the words, “and/or Code Enforcement Officer.” It currently reads, “A. Posting. The applicant and/or Code Enforcement Officer shall conspicuously post any permit issued, on the lot where the activity will occur, at a location clearly visible from the street.
- Article 31 Voted to amend Chapter 170, Section 28, “Notes to Schedule of Dimensional Requirements,” (B), by inserting the sentence, “The minimum commercial setback north of Routes 27/96 intersection is 60 feet,” at the end of the Ordinance.
- Article 32 Voted to amend Chapter 170, Section 28, “Notes to Schedule of Dimensional Requirements,” (C), by eliminating the words “and with site plan approval.”

- Article 33 Voted to amend Chapter 170, Section 33. B, by replacing the words “12 to 4 pitch,” with the words, “4 to 12 pitch.”
- Article 34 Voted to amend Chapter 170, Section 42. B (1) by adding the words, “or within any other structure accessory to the dwelling unit,” after the word “dwelling.”
- Article 35 Voted to amend Chapter 170, Section 42. B (6) by replacing the words , “There shall be no overnight parking of trucks.” with “There shall be no more than one single-unit vehicle with a wheelbase length of 30 feet or less and registered as a commercial vehicle parked overnight at a residential address. Tractor-trailer trucks, semitrailer trucks and trailers, or commercial vehicles with wheelbases exceeding 30 feet in length shall not be parked overnight at a residential address or on a public street or private way. No commercial vehicle shall remain stationary with idling engine unit in a residential district or on a public street or private way for any period of time exceeding one hour in duration.”
- Article 36 Voted to amend Chapter 170, Section 42. B (3) by eliminating the words “no exterior storage of materials.”
- Article 37 Voted to amend Chapter 170, Section 83. D, by replacing the words, “Planning Board, “ with, “Code Enforcement Officer,”
- Article 38 Voted to amend Chapter 170, Section 113, Definitions and Word Usage, by adding
“INCREASE IN NONCONFORMITY OF A STRUCTURE (OUTSIDE THE SHORELAND ZONE) Property changes or structure expansions which either meet the dimensional standard or which cause no further increase in the linear extent of nonconformance of the existing structure shall not be considered to increase nonconformity. For example, there is no increase in nonconformity with the setback requirement for center lines, side yards or rear yards, if the expansion extends no further into the required setback area than does any portion of the existing nonconforming structure. Hence, a structure may be expanded laterally, provided that the expansion extends no closer to the center line or property line than the closest portion of the existing structure from that center line or property line. Included in this allowance are expansions which in-fill irregularly shaped structures.”
- Article 39 Voted not to consider
 (Shall the voters of Boothbay Harbor vote to amend Chapter 170, Section 108. D (2)(a), by replacing the words, “This may include enforcement action,” with the words, “The Board of Appeals does not have jurisdiction to review any enforcement action undertaken pursuant to Section 170-20 of this Code.”)
- Article 40 Voted to amend Chapter 170, Section 101.10.C (6), by inserting the words “in the Stream Protection, Resource Protection, and General Business Zones” after the word “permitted”.

The Meeting was adjourned at 10:35 a.m.

A True Copy Attest: _____
 Michelle Farnham/Town Clerk

2013-2014 Town Officials

**Town Manager, Tax Collector,
Treasurer**
Thomas Woodin

**Finance Officer, Dep. Tax Collector,
Dep. Treasurer**
Julia E. Latter

**Assistant Tax Collectors/Assistant
Treasurers**
Michelle Farnham
Patricia Fallon
Laurence G. Omland

Town Clerk
Michelle Farnham

Deputy Town Clerk
Patricia Fallon

Registrar of Voters
Michelle Farnham

**Agent for Overseers
Of the Poor**
Thomas Woodin

Road Commissioner
Thomas Woodin

Chief of Police, Constable
Robert Hasch

Police Sergeant, Constable
Patrick Higgins

Police Officers
Fred Hutchings
Scott Mercier
Lawrence Brown
Thomas Chryplewicz

Reserve Police Officers
Clarence Crocker
Gabrielle Mathieu
Richard Mirable
Jared Mitkus
Scott Sutter Jr.
Nicholas Upham

Police Matron
Maureen Smith
Michelle Farnham

Harbor Master
Nicholas Upham

Deputy Harbor Master
Mark Warren

Assistant Harbor Master
Fred Farnham

**Fire Chief, Fire Warden,
Fire Inspector**
Nicholas Upham

**First Assistant Fire Chief,
Deputy Fire Warden**
Scott Sutter Jr.

**Second Assistant Fire Chief,
Deputy Fire Warden**
Glenn Tilton

**Fire Engineer/Deputy Fire
Warden**
Matthew Sledge

**Code Enforcement Officer,
Building Inspector, Health
Officer, Plumbing Inspector**
Geoff Smith

Deputy Health Officer
Vacant

Alternate Plumbing Inspector
Marian Anderson

Animal Control Officer
Mary E. Pratt

Deputy Animal Control Officer
Benjamin Rand

**Director of Emergency
Management Agency**
Clarence Campbell

**Shellfish Conservation
Warden**
Nicholas Upham



Town office staff from left: Julia Latter, Trish Fallon, Geoff Smith, Thomas Woodin and Michelle Farnham.

Town Officers, Boards, Committees

SELECTMEN AND OVERSEERS OF THE POOR

William Hamblen, Chair	2016
Denise Griffin	2014
Russell Hoffman	2016
Jay D. Warren	2014

ASSESSOR

Robert J. Duplisea, Jr.	2014
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Committee Members of the Boothbay-Boothbay Harbor CSD

Larry Colcord	2014
Stephanie Hawke	2015
Sandra Paxson	2016

Trustee of the Boothbay- Boothbay Harbor CSD

Richard Hallinan	2014
Cameron Mitchell	2016
Vacant	2015

TRUSTEES OF THE BOOTHBAY- BOOTHBAY HARBOR CEMETERY DISTRICT

John Arsenault	2015
Merlin Gray	2016
Arthur W. Richardson	2014

BOOTHBAY HARBOR SEWER DISTRICT

Michael Feldmann	2014
James Stormont	2015
Henry A. Tedeschi Jr.	2014

TRUSTEES OF THE MEMORIAL LIBRARY

Pauline Dion	2016
Jane Gardner	2014
Estelle Greenberg	2014
William Hamblen	2014
Janet Hamblen	2014
Lee Hammond	2014
Beth Moss	2014
Sharon Pulkkinen	2016
Nicole Poulton	2015
Robert Scott	2015
Elena Smith	2015
Kathryn Sullivan	2015

PLANNING BOARD

John Hochstein	2016
June Phillips	2015
Andrew Shepard	2016
Chris Swanson	2016
Michael Tomko	2014
Thomas Churchill, Alt 1	2016
Vacant - Alt 2	

BUDGET COMMITTEE

Palmer Payne, Chair	2015
Mary Neal	2014
Mohamad Osman	2016
Elise Roberts	2016
Margaret Splaine	2014

BOARD OF APPEALS

Cynthia Watson	2015
Gloria Taliana	2015
Howard Hennigar	2015
Deryl Kipp, Alt 1	2014

PORT COMMITTEE

Clive Farrin, Chair	2016
Frederick Farnham	2014
Andrew Marvin	2016
Palmer Payne	2016
James Powers	2015

BOOTHBAY REGION REFUSE DISPOSAL DISTRICT

Gary Farnham	2015
Palmer Payne	2016

SHELLFISH CONSERVATION COMMITTEE

Sean Gray	2014
Russell Main	2014
Douglas Perkins	2014
Brant Perkins	2014

BOOTHBAY REGION WATER DISTRICT

Kenneth Marston, At Large	2015
Harry Pinkham, V. Chair	2016
Walter S. Reed III	2014

NOTES

TOWN OF BOOTHBAY HARBOR

2014 TOWN WARRANT

To Robert Hasch, Constable of the Town of Boothbay Harbor, in the County of Lincoln, State of Maine,

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Boothbay Harbor in said county and state, qualified by law to vote in town affairs, to meet at the Boothbay Harbor Municipal Building in said Town on Friday, the 2nd day of May, 2014, then and there to act upon Articles 1 through 5. The polls for voting on Articles 1 through 4 shall open at 8:00 AM and will close at 6:00 PM. The remaining business to be transacted under the TOWN WARRANT will be taken up on Saturday the 3rd day of May, 2014, at 9:00 AM in the Boothbay Region Elementary School Gymnasium.

Article 1 To choose a moderator to preside at said meeting.

Article 2 To choose by secret ballot, the following public officials for a one-year term:

- 1 Selectmen and Overseers of the Poor
- 1 Trustee of the Boothbay-Boothbay Harbor CSD

Article 3 To choose by secret ballot, the following public officials for a three-year term:

- 2 Selectmen and Overseers of the Poor
- 1 Superintendent School Committee
- 1 Trustee of the Boothbay-Boothbay Harbor CSD
- 1 Trustee of the Boothbay Harbor Sewer District
- 1 Trustee of the Boothbay Region Water District
- 1 Trustee of the Boothbay-Boothbay Harbor Cemetery District

Article 4 To vote by secret ballot:

"Do you favor the Boothbay Harbor Sewer District accepting a loan/grant assistance package from the United States Department of Agriculture Rural Development in the amounts of \$275,000.00 loan and \$125,000.00 grant for the purpose of relining the sewer lines on Commercial Street and Commercial Street Extension?"

YES _____ NO _____

(The purpose of this Project is to rehabilitate the sewer lines located on Commercial Street and Commercial Street Extension. The loan from the USDA is for 40 years at 3.00 percent. The annual debt payment of this loan is \$11,900.00 per year.)

Article 5 To see if the town shall accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2015 and that said pond shall remain closed for conservation.

- Article 6 To see if the town will vote to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. Section 506.
- Article 7 To see if the town will vote to establish a date when taxes are due and payable, and to fix a rate of interest on delinquent taxes.
- Selectmen's Recommendation: Taxes are due upon receipt of tax bills, with an interest rate of seven percent (7 %) per year to start on September 11, 2014 for the first installment and March 12, 2015 for the second installment.
- Article 8 To see if the town will vote to set the interest rate to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 505(4-A).
- Selectmen's Recommendation: 7 %
- Article 9 To see if the town will vote to appropriate the overlay to pay tax abatements and applicable interest granted during the fiscal year.
- Article 10 To see if the town will vote to authorize the municipal officers, on behalf of the town, to sell and convey any real estate acquired by the town for non-payment of taxes, under such terms and conditions as they deem advisable, and to execute a quitclaim deed for such property.
- Article 11 To see if the town will vote to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. Section 2953.
- Article 12 To see if the town will vote to authorize the municipal officers to dispose of any town owned personal property under such terms and conditions they deem advisable.
- Article 13 To see if the town will vote to authorize the municipal officers to carry forward any unexpended account balance they deem advisable, provided that the account carried forward is used for the same purpose, and to fund any expenditure exceeding budget from the undesignated fund balance.
- Article 14 To see if the town will vote to authorize the municipal officers to accept any state funds received by the Town and to appropriate any funds received for a particular purpose to that purpose. Funds received but not dedicated to a particular purpose are appropriated for such uses, terms and conditions as the municipal officers deem advisable.
- Article 15 To see if the town will vote to authorize the municipal officers to apply for, accept and administer any state, federal, or private grant they deem advisable.
- Article 16 To see if the town will vote to authorize the municipal officers, on behalf of the Town, to accept gifts and donations, and to appropriate those gifts and donations to the purposes for which they were received, under such terms and conditions they deem advisable.

Article 17 To see if the town will vote to authorize the municipal officers to carryover previously approved funding into the next budget cycle (if necessary) to facilitate the completion of replacement of the Public Works cold storage building. (The Board of Selectmen recommends passage of this article)

Article 18 To see if the town will vote to use and appropriate ESTIMATED REVENUES to reduce the property tax commitment.

Selectmen and Budget Committee recommend \$1,063,300

Article 19 To see if the town will vote to raise and appropriate \$2,861,932 for the Town of Boothbay Harbor Municipal Budget.

Selectmen and Budget Committee recommend \$2,861,932

\$97,000	for the CAPITAL account
\$108,300	for the DEBT SERVICE account
\$135,310	for the ADMINISTRATION account
\$49,065	for the ASSESSING account
\$55,000	for the CONTRACT SERVICES account
\$2,200	for the SUPPLEMENTAL account
\$96,866	for the FINANCE account
\$90,500	for the INSURANCE account
\$11,178	for the MEETINGS & ELECTIONS account
\$80,237	for the MUNICIPAL BUILDINGS & VEHICLES account
\$15,253	for the SELECTMEN account
\$68,538	for the TOWN CLERK account
\$95,785	for the TOWN MANAGER account
\$265,065	for the PAVING & CONSTRUCTION account
\$489,353	for the PUBLIC WORKS account
\$24,059	for the PUBLIC RESTROOMS account
\$106,665	for the WINTER OPERATIONS account
\$7,323	for the ANIMAL CONTROL account
\$4,078	for the EMERGENCY MANAGEMENT account
\$75,963	for the CODE ENFORCEMENT account
\$89,167	for the FIRE DEPARTMENT account
\$32,814	for the HARBOR MANAGEMENT account
\$6,833	for the PUMP OUT PROGRAM account
\$774,368	for the POLICE account
\$35,512	for the PARKING account
\$45,500	for the WELFARE account

Article 20 To see if the town will vote to raise and appropriate \$994,603 for STREET LIGHTS, HYDRANTS, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT and BAYVILLE/ISLE OF SPRINGS accounts.

Selectmen and Budget Committee recommend \$994,603

\$45,000	for the STREET LIGHT account
\$471,612	for the HYDRANT account
\$387,991	for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$90,000	for the BAYVILLE/ISLE OF SPRINGS account

Article 21 To see if the town will vote to raise and appropriate up to \$134,380 and to transfer up to \$34,107 from the current fiscal years' general fund for a total of \$168,487 for the AMBULANCE SERVICE account. (These amounts to be disbursed upon receipt of quarterly reports of expenses and revenues)

Selectmen and Budget Committee recommend this article. They recommend appropriating \$134,380 and transferring \$34,107 from the general fund for a total of \$168,487 for the ambulance service.

Article 22 To see if the town will vote to raise and appropriate \$127,938 for the SUPPORT ORGANIZATIONS accounts.

Selectmen and Budget Committee recommend \$127,938

\$600	for the ALUMNI BAND account
\$15,000	for the BB/BBH CEMETERY DISTRICT account
\$28,029	for the COMMUNITY CABLE CHANNEL account
\$3,000	for the FIREWORKS account
\$2,400	for the HARBOR LIGHTS FESTIVAL account
\$2,000	for the HISTORICAL SOCIETY account
\$500	for the MEMORIAL DAY/AMERICAN LEGION account
\$45,000	for the MEMORIAL LIBRARY account
\$1,155	for the NEW HOPE FOR WOMEN account
\$1,000	for the SENIOR CITIZENS account
\$1,000	for the SUMMER BAND CONCERTS account
\$28,254	for the DISTRICT NURSE account

Article 23 To vote by written ballot on the following:

To see if the town will vote to exceed the property tax levy limit established for the Town of Boothbay Harbor by State law in the event that the municipal budget approved in the proceeding articles will result in a tax commitment that is greater than that property tax levy limit.

2014 Code Changes

Article 24 Shall the voters of Boothbay Harbor vote to amend the current fireworks ordinance section 128-4, "C" to include: "Any person, business or entity issued a fireworks display permit by the Department of Public Safety, Fire Marshal's Office is required to post a public notice in the local newspaper at the expense of the applicant to inform the public of the display at least seven (7) days prior to the event."

A person who is not registered as a voter may not vote in any election. You are directed to serve this publication and to post it at the Boothbay Harbor Post Office, West Boothbay Harbor Post Office, and the Town Office at least seven (7) days before the time of said meeting.

Hereof, fail not and have this Warrant with your doings, thereon at the time and place stated. Given under our hands this 24th day of March, 2014.

William Hamblen, Chairman

Jay D. Warren

Denise Griffin, Vice Chairman

Russ Hoffman

2014 Calendar of Events

For more information, please contact the Boothbay Harbor Region
Chamber of Commerce at 633-2353 or online at www.boothbayharbor.com.

APRIL

25-27 Fisherman's Festival Celebrate the Maine fishing season with trap hauling, codfish relay contests. Fish fry and music. Miss Shrimp Princess Pageant at 7:00 pm the 25th.

MAY

16 Tom Rush The Opera House at Boothbay Harbor 633-5159

22 Portland String Quartet The Opera House at Boothbay Harbor

24-25 Memorial Day Weekend Boothbay Railway Village opens 633-4727. Craft show Boothbay Common 633-2404.

JUNE

1 Fathers Day—Fathers Free Boothbay Railway Village Museum 633-4727.

25 Antique Boat Parade Boothbay Harbor 633-2353.

24-26 Windjammer Craft Show Boothbay Common. Call Vicki Huskins 633-2404.

22-28 51st Annual Windjammer Days Festival Boothbay Harbor Region Chamber of Commerce 633-2353.

JULY

4 Craft Show Boothbay Common. Call Vicki Huskins 633-2404; **Fireworks** over the harbor; **Hallowell Community Band Concert**—on the dock at Waterfront Park before fireworks .

13 11th Annual Orne's Candy Rock Skipping Contest by footbridge 633-2695.

20-21 Annual Antique Auto Days Boothbay Railway Village 633-4727.

23 Maine Pro Musica— The Opera House Boothbay Harbor — Lincoln Arts Festival 633-3913.

AUGUST

- 2-4 & 9-11 Day out with Thomas** Boothbay Railway Museum 633-4727.
- 8 Novel Jazz Septet** The Opera House at Boothbay Harbor
- 10 Blueberry Festival** St. Columba's Church, 34 Emery Lane 8-2 441-2512.
- 29 Harbor Fest** Boothbay Harbor downtown

SEPTEMBER

- 10-12 Bike Maine** School Field and downtown events
- 18 Claw Down Chef's Lobster Bite Competition** Ocean Point Marina 633-2353
- 21 Children's Day** Boothbay Railway Village 633-4727
- 25-27 Boothbay Charities Classic Golf Tournament** Boothbay Country Club; contact Jim Reeves at boothbaycountryclub@gmail.com.

OCTOBER

- 11-13 Fall Foliage Craft Festival** Boothbay Railway Village 633-4727.
- 31 Click 14th Annual Halloween Parade** Boothbay Harbor Memorial Library 4 pm 633-3112.

NOVEMBER

- 22 Early Bird Sale** 6-9 a.m.
- 22 Pajama Parade, Bed Races** Boothbay Register www.boothbayregister.com.

DECEMBER

- 6-8 Annual Festival of Trees** Boothbay Region Garden Club at the Opera House Boothbay Harbor
- 6 29th Annual Harbor Lights Festival** Santa and Mrs. Claus arrive by boat! Holiday craft show, town tree lighting, caroling, live nativity and horse wagon rides. Sponsored by the Boothbay Harbor Region Chamber of Commerce and the Town of Boothbay Harbor.
Lighted Boat Parade Boothbay Harbor Region C of C; register by calling 633-2353.
- 12-14 7th Annual Great Gingerbread Spectacular** The Opera House Boothbay Harbor 633-5159.

For more listings visit www.boothbayharbor.com

Directory of Meetings & Emergency Numbers

Town Meetings

Selectmen's Meetings

Second and fourth Monday of the month 7:00 pm at the Boothbay Harbor Municipal Building

Port Committee Meetings

First Tuesday of the month at 7:00 pm at the Boothbay Harbor Municipal Building

Firemen's Meetings

First Wednesday of the month at 6:00 pm at the Boothbay Harbor Municipal Building

Planning Board Meetings

Second Wednesday of the month at 6:00 pm at the Boothbay Harbor Municipal Building

Emergency Numbers

Fire, Ambulance and Police calls: 911
Poison Control Center 1-800-442-6305

Non-Emergency Numbers

Police 633-2451
Fire 633-4220
Ambulance 633-7711
Town Clerk's Office 633-7714
Public Works Department 633-2316
Water District Office 633-4723
Water Treatment Plant 633-6634
Sewer District 633-4663
Boothbay Region Refuse District 633-5006
Town's Fax Number 633-7712

Visit the Town's website, maintained by Atomic Studios, at www.boothbayharbor.org.
Links to register vehicles and boats online, Real Estate information, Ordinance information and Assessing.

