

2014

# The 126th Annual Report of the Town Officers of Boothbay Harbor

Boothbay Harbor, Me.

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

---

## Repository Citation

Boothbay Harbor, Me., "The 126th Annual Report of the Town Officers of Boothbay Harbor" (2014). *Maine Town Documents*. 6465.  
<https://digitalcommons.library.umaine.edu/towndocs/6465>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact [um.library.technical.services@maine.edu](mailto:um.library.technical.services@maine.edu).

# **THE 126TH ANNUAL REPORT OF THE TOWN OFFICERS**



*Chairman Denise Griffin*



*Vice-Chairman William Hamblen*



*Russell Hoffman*

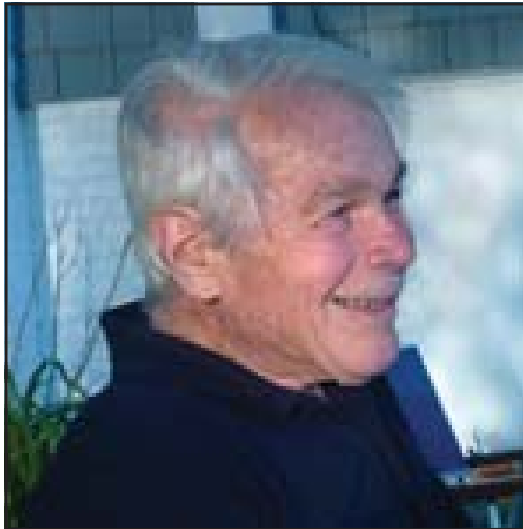


*Wendy Wolf*

**BOARD OF SELECTMEN 2014**

## **WE REMEMBER**

---



**Jerome H. “Jerry” St. Clair**  
**January 31, 1928—April 11, 2014**

This year we wish to remember Jerome Hamilton “Jerry” St. Clair who died at the age of 86 on April 11, 2014.

Jerry proudly served his country as a sergeant and paratrooper in the U.S. Army. Jerry retired from the New York Telephone Company as a district manager and moved back home in 1983 to his original roots in Maine with his wife Helen.

As an active member of the Boothbay region community Jerry volunteered countless hours and held many positions on various boards and committees, including serving as a Boothbay Harbor Selectman. He also served on the Waterfront Committee and played an integral part in the creation of the new waste transfer station. Jerry will always be remembered fondly for his wonderful wit and mischievous grin when driving through town with his faithful dog Cody by his side in his pickup truck.

Jerry was the voice of reason and professionalism during his tenure as a select board member. He will always be remembered as a strong contributor to the Town of Boothbay Harbor and greatly missed by his community, friends and family.

## **Boothbay Harbor Board of Selectmen**

---

Last May the town elected first time official Wendy Wolf and re-elected JD Warren and Denise Griffin to the board. JD Warren resigned from the board in January, 2015. We thank him for his service to the town.

The Board continues to have a policy of strong fiscal responsibility. The town's finances are in excellent shape and we thank the town manager, budget committee, department heads and all town employees who continue to help control the budget.

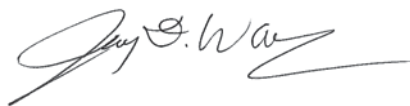
This year many volunteers completed work on a Comprehensive Plan with the help and assistance of the Lincoln County Planning office. The plan gives us a complete, current view of the town and a possible roadmap for the future in a manner consistent with our values.

We are thrilled that the fish pier is up and running and serving our local fisherman in an effective and efficient manner. We continued our efforts towards enhancing economic development in the town by holding meetings with the selectmen from the Town of Boothbay to determine how we might work together to promote the region in the future.

Lastly, Leah Sample was awarded the Spirit of America Award for her lifelong dedication to volunteerism in the town. She quietly worked behind the scenes in many organizations including the library, schools and Meals On Wheels. We hope that other residents will continue her calling by offering to volunteer for one of the many Town of Boothbay Harbor Committees.

It is our privilege to have served the Town.

Respectfully Submitted,



Your Elected Board of Selectmen

## *Annual Report, 2014*

### **Boothbay Harbor Town Manager**

---



*Town Manager Thomas Woodin*

I'm pleased to report on the positive progress and accomplishments of the past year.

The town received another sound audit confirming again that we are in a good financial position. This past year the tax rate went down from 10.95 to 10.90 while maintaining funds in excess of the 8% undesignated fund required in our ordinances.

We have set up a new town website and Facebook page. We are also accepting credit card payments at the front counter again.

The Comprehensive Plan Committee has been working diligently over the last two years to update the Comprehensive Plan and I expect it will be adopted at this year's town meeting. Thank you to all the dedicated volunteers who contributed so much of their time on this project.

Extensive renovations at the town owned fish pier property were completed which included a new freezer building, a new tenant and improvements to the parking, traffic flow and access to the boat ramp. The public works cold storage building was replaced which now includes a climate controlled storage space for municipal documents. These projects were paid for using existing funds and did not increase the tax rate. Discussions continue also regarding the beautification of the gateway into our community as well as the town owned site that formerly contained public tennis courts.

Bike Maine graced our village in September with over 350 cyclists participating for a two day layover. They set up a tent village at the high school football field and proceeded to enjoy our town's hospitality and all that this great community has to offer. A special thank you to Eileen King, Superintendant of Schools, David Benner, CSD Facilities Director and the entire school board for allowing us to use the facilities for the tent village. Darlene French, CSD Food Coordinator and her staff did an amazing job organizing and preparing meals for hundreds of people in addition to school being in session. Thank you Tom Caron for preparing the lobster bake. Thank you to Michelle Davis from the Chamber of Commerce, Andy Hamblett from the YMCA, our local public works, police and fire departments, the Boosters Club, Project Graduation and the Boothbay Region Seahawks football team who helped set up the village. The event was a huge success due to all of your efforts.

Discussions continue on updating the verbiage of the CSD Charter drafted in 1953 as well as the formation of a Joint Economic Development Committee in collaboration with the Town of Boothbay.

A special thank you goes out to Chris Leeman, Nick Livingston and Clyde Burnham who while shorthanded, tackled one of the most difficult winters any of us can remember. A huge appreciation goes out to the part time employees and subcontractors who rallied to our aid and assisted. We could not have done it without you. Lastly, I thank the town employees, boards and committees for all their hard work every day for all they do to contribute and operate this town. 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*

*P.O. Box 306*

*Bath, Maine 04530*

-----

*(207) 443-9759*

*(207) 563-5495*

**INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Boothbay Harbor, as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Boothbay Harbor as of June 30, 2014 and 2013, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

July 28, 2014

**TOWN OF BOOTHBAY HARBOR, MAINE**  
**Management's Discussion and Analysis**  
**June 30, 2014**

---

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, 2014.

**FINANCIAL AND DISCUSSION HIGHLIGHTS**

- The Town's net position increased by \$198,848.19 (Exhibit B).
- General fund actual revenues exceeded expenditures by \$205,936.71 (Exhibit F).
- In business-type activities, (i.e. Fish Pier Enterprise Fund) revenues decreased by 16.8% from the previous year from \$46,389.34 to \$38,578.63. Operating expenses, which includes depreciation, decreased by \$4,588.51 resulting in an operational loss of \$4,416.41 for the Fish Pier Enterprise Fund.
- Governmental revenues increased by \$289,334.45 from the previous year due to an increase in property valuation.
- Mil rate of 10.95 per thousand is a 0.45 per thousand increase from last year. Assessed value of \$594,244,460.00 was listed as of April 1, 2013.

**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, 2014 was \$5,163,156.62. In contrast, the total net position for the prior period was \$4,959,892.02. The difference between the two periods is \$203,264.60. Similarly, the Town's Fish Pier net position for the same period ending June 30, 2014 was \$807,533.97, while the beginning assets for the same period were \$811,950.38 a decrease of \$4,416.41. 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 \$5,970,690.59 compared to \$5,771,842.40 in 2013. 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 \$1,013,171.56 of which \$81,692.03 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.

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

---

*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.

*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 2014, governmental revenues increased by \$289,334.45 from the previous year. Governmental expenditures increased \$105,641.57 for the same period. Revenues exceeded expenditures by \$205,936.71. The fund balance of the governmental funds is \$2,303,132.74, (\$1,969,949.12 for general fund, \$332,391.57 for capital projects, and \$792.05 for the shellfish account). The undesignated fund balance of the general fund of \$1,697,673.57 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 2014 was \$7,247,939.71 compared to \$6,946,901.49 last year. The total amount that our taxpayers financed for these activities through property taxes was \$6,507,392.29 in comparison to \$6,121,707.84 in 2013. The tax collection rate of 98.11% was an increase over last year's rate of 97.91%. The amount of uncollected taxes for the year ending 2014 was \$3,603.11 compared to the previous year of \$1,986.35. 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 2014 were \$38,578.63 (Exhibit G), with operating expenses and depreciation of \$42,995.04 for an operational loss of \$4,416.41. In contrast, revenues for the previous year were \$46,389.34 with operating expenses and depreciation of \$47,583.55 for an operational loss of \$1,194.21. Net assets at the beginning of the year was \$811,950.38. Net assets at the end of the year was \$807,533.97.

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

---

**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 8% for that fiscal year, the municipal officials may use the excess over 8% 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 2014, revenues exceeded expenses by \$179,329.01 (Schedule A-1) and fell short from budgeted revenues by \$6,497.61. The accounts exceeding their budgets are listed in Note G.

**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, 2014 the Town had \$6,564,224.98 in governmental capital assets.

**Debt**

The Town's long-term liability for the year ended June 30, 2014 was \$632,276.42 in governmental activities and \$129,436.66 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 \$832,273.62 of which \$81,692.03 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 \$11,031.49. Payments on these leases must be made through 2015. The interest on these leases is \$595.94. 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 \$17.8 million state imposed limit.

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

---

Other obligations include \$46,768.64 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. 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, 2014 AND 2013

	ASSETS			
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2014 TOTALS	2013 TOTALS
<b>CURRENT ASSETS:</b>				
Cash (Note B)	\$ 2,330,682.16	\$ -	\$ 2,330,682.16	\$ 2,445,947.47
Accounts Receivable	7,730.24		7,730.24	6,580.00
Taxes Receivable (Schedule A-8)	9,084.11		9,084.11	6,186.23
Tax Liens (Schedule A-9)	156,230.07		156,230.07	165,192.21
Tax Acquired Property				10,068.28
Due From Other Funds		86,035.67	86,035.67	390,901.37
Prepaid Expenses	46,636.92		46,636.92	17,294.00
Total Current Assets	<u>\$ 2,550,363.50</u>	<u>\$ 86,035.67</u>	<u>\$ 2,636,399.17</u>	<u>\$ 3,042,169.56</u>
<b>PROPERTY, PLANT, AND EQUIPMENT (NOTE F):</b>				
Land	\$ 1,664,299.00	\$ 249,832.00	\$ 1,914,131.00	\$ 1,914,131.00
Buildings	1,956,460.00	360,653.00	2,317,113.00	2,089,068.00
Improvements	862,143.03	559,576.00	1,421,719.03	1,298,743.03
Vehicles	1,463,467.95		1,463,467.95	1,463,467.95
Equipment	617,855.00		617,855.00	605,527.00
Total Property, Plant, and Equipment	<u>\$ 6,564,224.98</u>	<u>\$ 1,170,061.00</u>	<u>\$ 7,734,285.98</u>	<u>\$ 7,370,936.98</u>
Less: Accumulated Depreciation	<u>3,077,451.00</u>	<u>309,372.00</u>	<u>3,386,823.00</u>	<u>3,230,169.00</u>
Net Property, Plant, and Equipment	<u>\$ 3,486,773.98</u>	<u>\$ 860,689.00</u>	<u>\$ 4,347,462.98</u>	<u>\$ 4,140,767.98</u>
Total Assets	<u><u>\$ 6,037,137.48</u></u>	<u><u>\$ 946,724.67</u></u>	<u><u>\$ 6,983,862.15</u></u>	<u><u>\$ 7,182,937.54</u></u>
<b>LIABILITIES AND NET POSITION</b>				
<b>CURRENT LIABILITIES:</b>				
Leases Payable (Note I)	\$ 11,031.49	\$ -	\$ 11,031.49	\$ 10,466.10
Notes Payable (Note H)	62,800.61	7,859.93	70,660.54	67,883.98
Accounts Payable - Trade	19,322.17		19,322.17	40,113.31
Accrued Wages (Note J)	46,768.64		46,768.64	42,405.02
Deferred Tax Revenue (Note P)	6,381.04		6,381.04	5,147.09
Accrued Interest	9,364.82	1,894.11	11,258.93	13,687.76
Due To Other Funds	86,035.67		86,035.67	390,901.37
Total Current Liabilities	<u>\$ 241,704.44</u>	<u>\$ 9,754.04</u>	<u>\$ 251,458.48</u>	<u>\$ 570,604.63</u>
<b>LONG-TERM LIABILITIES:</b>				
Leases Payable - Net of Current Portion (Note I)	\$ -	\$ -	\$ -	\$ 11,031.49
Notes Payable - Net of Current Portion (Note H)	632,276.42	129,436.66	761,713.08	829,459.02
Total Long-Term Liabilities	<u>\$ 632,276.42</u>	<u>\$ 129,436.66</u>	<u>\$ 761,713.08</u>	<u>\$ 840,490.51</u>
Total Liabilities	<u>\$ 873,980.86</u>	<u>\$ 139,190.70</u>	<u>\$ 1,013,171.56</u>	<u>\$ 1,411,095.14</u>
<b>NET POSITION:</b>				
Net Invested in Capital Assets	\$ 2,780,665.46	\$ 723,392.41	\$ 3,504,057.87	\$ 3,118,279.39
Committed for Capital Projects	332,391.57		332,391.57	294,148.78
Assigned for Other Purposes	272,275.55		272,275.55	120,577.00
Unassigned	1,777,824.04	84,141.56	1,861,965.60	2,238,837.23
Total Net Position	<u>\$ 5,163,156.62</u>	<u>\$ 807,533.97</u>	<u>\$ 5,970,690.59</u>	<u>\$ 5,771,842.40</u>
Total Liabilities and Net Position	<u><u>\$ 6,037,137.48</u></u>	<u><u>\$ 946,724.67</u></u>	<u><u>\$ 6,983,862.15</u></u>	<u><u>\$ 7,182,937.54</u></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, 2014 AND 2013

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	TOTALS
					2014	2013
Primary Government:						
Governmental Activities:						
General Government	\$ 697,312.34	\$ 228,580.64	\$ -	\$ (468,731.70)	\$ (468,731.70)	\$ (607,144.87)
Health, Welfare, and Recreation	639,620.20	41,386.75		(598,233.45)	(598,233.45)	(370,299.58)
Public Works	848,534.38	130,684.16		(717,850.22)	(717,850.22)	(675,841.59)
Community School District	2,486,742.00			(2,486,742.00)	(2,486,742.00)	(2,419,718.72)
Special Assessments	1,004,185.03	2,640.00		(1,001,545.03)	(1,001,545.03)	(961,848.64)
Public Safety	1,471,337.49	3,456.79		(1,467,880.70)	(1,467,880.70)	(1,471,102.74)
Interest Expense	35,035.51			(35,035.51)	(35,035.51)	(38,249.08)
Capital Budget	15,543.18			(15,543.18)	(15,543.18)	(29,738.08)
Total Governmental Activities	\$ 7,198,310.13	\$ 406,748.34	\$ -	\$ (6,791,561.79)	\$ (6,791,561.79)	\$ (6,573,943.30)
Business-Type Activities:						
Fish Pier	35,927.04	38,578.63			2,651.59	(1,194.21)
Total Primary Government	\$ 7,234,237.17	\$ 445,326.97	\$ -	\$ (6,791,561.79)	\$ (6,788,910.20)	\$ (6,575,137.51)
General Revenues:						
Taxes:						
Property Taxes				\$ 6,509,186.11	\$ 6,509,186.11	\$ 6,219,463.95
Homestead Reimbursement				19,588.24	19,588.24	19,257.91
Excise Taxes				389,857.28	389,857.28	406,007.56
Intergovernmental				46,792.35	46,792.35	78,075.03
Cable Franchise Fees				29,360.92	29,360.92	28,029.40
Loss on Sale of Assets				(39,782.00)	(46,850.00)	(13,903.59)
Interest and Investment Earnings				39,823.49	39,823.49	32,668.40
Total General Revenues				\$ 6,994,826.39	\$ 6,987,758.39	\$ 6,769,598.66
Excess of Revenues Over (Under) Expenditures				\$ 203,264.60	\$ 198,848.19	\$ 194,461.15
Other Financing Sources (Uses):						
Operating Transfers - In						250,000.00
Operating Transfers - Out						(250,000.00)
Changes in Net Position				\$ 203,264.60	\$ (4,416.41)	\$ 194,461.15
Net Position, July 1				4,959,892.02	811,950.38	5,771,842.40
Net Position, June 30				\$ 5,163,156.62	\$ 807,533.97	\$ 5,771,842.40

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, 2014 AND 2013

	2014	2013
GOVERNMENTAL FUND BALANCES:		
Committed for Capital Projects	\$ 332,391.57	\$ 294,148.78
Assigned for Other Purposes (Schedule A-4)	272,275.55	120,577.00
Unassigned (Schedule A-3)	1,697,673.57	1,685,442.38
Special Revenue	792.05	(2,972.13)
Total Governmental Fund Balances	<u>\$ 2,303,132.74</u>	<u>\$ 2,097,196.03</u>
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.	3,486,773.98	3,539,034.98
Notes and leases payable are not due and payable in the current period and therefore are not reported in the funds.	(706,108.52)	(774,220.71)
Compensated absences are accrued when earned, not when paid and are reported in the funds.	(46,768.64)	(42,405.02)
Accrued interest expense for notes payable are not reported in the funds.	(9,364.82)	(11,400.65)
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.	135,491.88	151,687.39
Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 5,163,156.62</u></u>	<u><u>\$ 4,959,892.02</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, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
Net Changes in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 205,936.71	\$ (227,756.17)
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental Funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeded capital outlays).		
	(12,479.00)	10,671.98
Repayment of loan and lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.		
	68,112.19	66,004.38
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.		
	(39,782.00)	
The change in accrual for compensated absences is not recorded in the governmental fund statements.		
	(4,363.62)	(3,478.76)
The change in accrual for interest is not recorded in the governmental fund statements.		
	2,035.83	2,457.82
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.		
	(16,195.51)	97,756.11
Changes in Net Position of Governmental Activities	<u>\$ 203,264.60</u>	<u>\$ (54,344.64)</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR  
BALANCE SHEETS - GOVERNMENTAL FUNDS  
JUNE 30, 2014 AND 2013

	GOVERNMENTAL FUND TYPES		SPECIAL	2014	2013
	GENERAL	CAPITAL PROJECTS	REVENUE - SHELLFISH	TOTALS	TOTALS
<b>ASSETS:</b>					
Cash (Note B)	\$ 1,996,310.59	\$ 334,371.57	\$ -	\$ 2,330,682.16	\$2,445,947.47
Taxes Receivable (Schedule A-8)	9,084.11			9,084.11	6,186.23
Tax Liens (Schedule A-9)	156,230.07			156,230.07	165,192.21
Tax Acquired Property					10,068.28
Accounts Receivable	7,730.24			7,730.24	6,580.00
Due From Other Funds	725,224.43		41,621.65	766,846.08	418,655.05
Prepaid Expenses	46,636.92			46,636.92	17,294.00
Total Assets	<u>\$ 2,941,216.36</u>	<u>\$ 334,371.57</u>	<u>\$ 41,621.65</u>	<u>\$ 3,317,209.58</u>	<u>\$3,069,923.24</u>
<b>LIABILITIES, RESERVES, AND FUND EQUITY:</b>					
Liabilities:					
Accounts Payable	\$ 19,322.17	\$ -	\$ -	\$ 19,322.17	\$ 6,336.31
Due To Other Funds	810,072.15	1,980.00	40,829.60	852,881.75	809,556.42
Total Liabilities	<u>\$ 829,394.32</u>	<u>\$ 1,980.00</u>	<u>\$ 40,829.60</u>	<u>\$ 872,203.92</u>	<u>\$ 815,892.73</u>
Reserves:					
Deferred Tax Revenue (Note D)	\$ 141,872.92	\$ -	\$ -	\$ 141,872.92	\$ 156,834.48
Fund Equity:					
Committed for Capital Projects	\$ -	\$ 332,391.57	\$ -	\$ 332,391.57	\$ 294,148.78
Assigned for Other Purposes	272,275.55			272,275.55	120,577.00
Unassigned	1,697,673.57		792.05	1,698,465.62	1,682,470.25
Total Fund Equity	<u>\$ 1,969,949.12</u>	<u>\$ 332,391.57</u>	<u>\$ 792.05</u>	<u>\$ 2,303,132.74</u>	<u>\$2,097,196.03</u>
Total Liabilities, Reserves, and Fund Equity	<u>\$ 2,941,216.36</u>	<u>\$ 334,371.57</u>	<u>\$ 41,621.65</u>	<u>\$ 3,317,209.58</u>	<u>\$3,069,923.24</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, 2014 AND 2013

	GOVERNMENTAL FUNDS		SPECIAL	2014	2013
	GENERAL	CAPITAL PROJECTS	REVENUE - SHELLFISH	TOTALS	TOTALS
REVENUES:					
State Revenue Sharing	\$ 46,792.35	\$ -	\$ -	\$ 46,792.35	\$ 78,075.03
Homestead Reimbursement	19,588.24			19,588.24	19,257.91
BETE Reimbursement	1,827.00			1,827.00	
Property Taxes	6,525,381.62			6,525,381.62	6,121,707.84
Excise Tax (Auto and Boat)	389,857.28			389,857.28	406,007.56
General Government	380,725.99	7,575.00		388,300.99	315,100.57
Health, Welfare, and Recreation	18,381.99	15,714.76	6,440.00	40,536.75	191,031.29
Interest and Debt Service	39,269.73	553.76		39,823.49	32,668.40
Special Assessments	2,640.00			2,640.00	2,640.00
Public Safety	2,804.52			2,804.52	1,729.19
Total Revenues	<u>\$ 7,427,268.72</u>	<u>\$ 23,843.52</u>	<u>\$ 6,440.00</u>	<u>\$ 7,457,552.24</u>	<u>\$ 7,168,217.79</u>
EXPENDITURES:					
Education	\$ 2,486,742.00	\$ -	\$ -	\$ 2,486,742.00	\$ 2,419,718.72
General Government	657,258.22			657,258.22	709,903.16
Public Works	751,352.76			751,352.76	744,347.65
Public Safety	1,418,722.11			1,418,722.11	1,455,617.07
Health, Welfare, and Recreation	635,668.38		3,675.82	639,344.20	542,517.87
Bayville/Isle of Springs Assessments	89,289.31			89,289.31	86,418.57
Special Assessments - County Tax	867,276.72			867,276.72	830,285.67
Special Assessments - Other	47,619.00			47,619.00	47,784.40
Debt Service	92,681.60			92,681.60	108,227.34
Capital Budget	201,329.61			201,329.61	201,153.51
Total Expenditures	<u>\$ 7,247,939.71</u>	<u>\$ -</u>	<u>\$ 3,675.82</u>	<u>\$ 7,251,615.53</u>	<u>\$ 7,145,973.96</u>
Excess of Revenues Over Expenditures	<u>\$ 179,329.01</u>	<u>\$ 23,843.52</u>	<u>\$ 2,764.18</u>	<u>\$ 205,936.71</u>	<u>\$ 22,243.83</u>
OTHER FINANCING SOURCES (USES):					
Operating Transfers - In	\$ 70,600.73	\$ 85,000.00	\$ 1,000.00	\$ 156,600.73	\$ 142,000.00
Operating Transfers - Out	(86,000.00)	(70,600.73)		(156,600.73)	(392,000.00)
Total Other Financing Sources (Uses)	<u>\$ (15,399.27)</u>	<u>\$ 14,399.27</u>	<u>\$ 1,000.00</u>	<u>\$ -</u>	<u>\$ (250,000.00)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 163,929.74</u>	<u>\$ 38,242.79</u>	<u>\$ 3,764.18</u>	<u>\$ 205,936.71</u>	<u>\$ (227,756.17)</u>
Fund Balance (Deficit), July 1	1,806,019.38	294,148.78	(2,972.13)	2,097,196.03	2,324,952.20
Fund Balance, June 30	<u>\$ 1,969,949.12</u>	<u>\$ 332,391.57</u>	<u>\$ 792.05</u>	<u>\$ 2,303,132.74</u>	<u>\$ 2,097,196.03</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, 2014 AND 2013

	2014	2013
REVENUES:		
Rental Income	\$ 38,578.63	\$ 46,389.34
EXPENDITURES:		
Interest Expense	\$ 7,072.80	\$ 7,837.29
Depreciation Expense	19,888.00	19,469.00
Licenses and Service Agreements	1,800.74	1,680.59
Repairs and Maintenance	1,189.91	
Miscellaneous	5,975.59	
Loss on Disposal of Assets	7,068.00	18,596.67
Total Expenditures	<u>\$ 42,995.04</u>	<u>\$ 47,583.55</u>
Excess of Expenditures Over Revenues	\$ (4,416.41)	\$ (1,194.21)
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In		250,000.00
Excess of Revenues and Other Sources Over (Under)		
Expenditures and Other Uses	<u>\$ (4,416.41)</u>	<u>\$ 248,805.79</u>
Fund Balance, July 1	811,950.38	563,144.59
Fund Balance, June 30	<u><u>\$ 807,533.97</u></u>	<u><u>\$ 811,950.38</u></u>

Exhibit H

STATEMENTS OF CASH FLOWS  
PROPRIETARY FUND - FISH PIER  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 38,578.63	\$ 46,389.34
Payments to Suppliers	(42,743.24)	(18,596.67)
Cash Flows Provided by (Used in) Operating Activities	<u>\$ (4,164.61)</u>	<u>\$ 27,792.67</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Interest Payments on Long-Term Debt	\$ (7,465.80)	\$ (7,837.29)
Principal Payments on Long-Term Debt	(7,323.29)	(6,951.80)
Funds Held in General Fund	304,865.70	(84,486.58)
Capital Improvements	(285,912.00)	(178,517.00)
Transfer from General Fund		250,000.00
Cash Flows Provided by (Used in) Capital and Related Financing Activities	<u>\$ 4,164.61</u>	<u>\$ (27,792.67)</u>
Change in Cash	<u>\$ -</u>	<u>\$ -</u>
Cash Balance, July 1	811,950.38	563,144.59
Cash Balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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

5. Financial Statement Amounts (Cont'd)

g. Fund Balance:

In accordance with GASB Statement No. 54, the Town employed new terminology and classifications for fund balance items during the fiscal year ending June 30, 2011.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. The fund balances in the Capital Projects Fund are in this category.

Assigned fund balances are amounts that the Town intends to use for specific purposes. The Board of Selectmen approved carryovers are included in assigned fund balances.

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

NOTE B - CASH AND CASH EQUIVALENTS:

At year-end the carrying amount of the Town's deposits (checking, certificates of deposit, and savings accounts) was \$2,330,682.16 and the bank balance was \$2,355,596.87. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$2,105,596.87 was collateralized. There were no uninsured bank balances.

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 19, 2013 on the assessed value listed as of April 1, 2013 for all real and personal property located in the Town. One half of the total tax was due September 12, 2013 with the balance due March 13, 2014. 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 13, 2013, and on the entire portion not paid on or before March 14, 2014.

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 sixty days after the year end.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

NOTE D - REVENUE RECOGNITION - PROPERTY TAXES (CONT'D):

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty 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.

NOTE F - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2014:

	BALANCE JULY 1, 2013	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2014
General Government:				
Land	\$ 1,664,299.00	\$	\$	\$ 1,664,299.00
Buildings	1,887,927.00	161,831.00	(93,298.00)	1,956,460.00
Improvements	842,943.03	19,200.00		862,143.03
Vehicles	1,463,467.95			1,463,467.95
Equipment	605,527.00	12,328.00		617,855.00
Total Property, Plant, and Equipment	\$ 6,464,163.98	\$ 193,359.00	\$ (93,298.00)	\$ 6,564,224.98
Accumulated Depreciation	(2,925,129.00)	(205,838.00)	53,516.00	(3,077,451.00)
Net Property, Plant, and Equipment	<u>\$ 3,539,034.98</u>	<u>\$ (12,479.00)</u>	<u>\$ (39,782.00)</u>	<u>\$ 3,486,773.98</u>
	BALANCE JULY 1, 2013	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2014
Business-Type Activities:				
Land	\$ 249,832.00	\$	\$	\$ 249,832.00
Buildings	201,141.00	182,136.00	(22,624.00)	360,653.00
Improvements	455,800.00	103,776.00		559,576.00
Total Property, Plant, and Equipment	\$ 906,773.00	\$ 285,912.00	\$ (22,624.00)	\$ 1,170,061.00
Accumulated Depreciation	(305,040.00)	(19,888.00)	15,556.00	(309,372.00)
Net Property, Plant, and Equipment	<u>\$ 601,733.00</u>	<u>\$ 266,024.00</u>	<u>\$ (7,068.00)</u>	<u>\$ 860,689.00</u>

Depreciation expense for the period totaled \$225,726.00. Of that amount, \$39,532.00 was administration, \$96,883.00 was public works, \$49,947.00 was public safety, \$19,476.00 was health, welfare, and recreation, and \$19,888.00 was for the fish pier.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

NOTE G - EXPENDITURES AND REVENUES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION	APPROPRIATION AND REVENUE	EXPENDITURES AND REVENUES	VARIANCE
Expenditures:			
Administration	\$ 133,043.00	\$ 134,452.81	\$ (1,409.81)
Contracted Services	\$ 51,000.00	\$ 52,761.00	\$ (1,761.00)
Employee Benefits	\$ 2,300.00	\$ 2,363.00	\$ (63.00)
Finance	\$ 93,151.00	\$ 95,261.16	\$ (2,110.16)
Selectmen	\$ 12,253.00	\$ 12,730.15	\$ (477.15)
Town Clerk	\$ 64,664.00	\$ 65,967.78	\$ (1,303.78)
Town Manager	\$ 92,119.00	\$ 92,914.06	\$ (795.06)
Pump Out Boats	\$ 2,326.76	\$ 7,205.00	\$ (4,878.24)
Community School District	\$ 2,448,982.00	\$ 2,486,742.00	\$ (37,760.00)
County Tax Assessment	\$ 867,276.00	\$ 867,276.72	\$ (.72)
Support Organizations	\$ 31,619.00	\$ 33,619.00	\$ (2,000.00)
Parking Facilities	\$ 34,948.00	\$ 35,150.82	\$ (202.82)
Emergency Management	\$ 5,504.00	\$ 7,429.75	\$ (1,925.75)
Fire Department	\$ 83,355.00	\$ 83,769.90	\$ (414.90)
Street Lights	\$ 45,000.00	\$ 46,306.87	\$ (1,306.87)
Hydrant Rental	\$ 466,988.00	\$ 467,877.58	\$ (889.58)
Revenues:			
State Revenue Sharing	\$ 80,000.00	\$ 46,792.35	\$ (33,207.65)
Miscellaneous Revenues	\$ 151,780.00	\$ 126,945.89	\$ (24,834.11)
Code Enforcement	\$ 29,000.00	\$ 28,632.45	\$ (367.55)
Interest	\$ 42,945.00	\$ 39,269.73	\$ (3,675.27)
Public Safety	\$ 1,200.00	\$ 652.27	\$ (547.73)
Parking Fees	\$ 94,200.00	\$ 90,608.16	\$ (3,591.84)
Public Works	\$ 37,500.00	\$ 28,662.00	\$ (8,838.00)
Harbor Management	\$ 48,610.00	\$ 44,500.00	\$ (4,110.00)
Licenses and Permits	\$ 20,200.00	\$ 19,200.30	\$ (999.70)
Parks and Recreation	\$ 2,500.00	\$ 750.00	\$ (1,750.00)

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, 2013	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2014
The First:				
Fire Truck Loan	\$ 133,374.30	\$	\$ 26,667.67	\$ 106,706.63
Refinance Loan	763,968.70		38,301.71	725,666.99
	<u>\$ 897,343.00</u>	<u>\$</u>	<u>\$ 64,969.38</u>	<u>\$ 832,373.62</u>

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

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

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.

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>
2015	\$ 70,660.54	\$ 39,640.40	\$ 110,300.94
2016	73,561.93	36,758.34	110,320.27
2017	92,328.07	33,745.97	126,074.04
2018	47,854.82	30,597.05	78,451.87
2019	50,341.26	27,007.54	77,348.80
2020-2024	293,766.90	92,977.10	386,744.00
2025-2029	203,860.10	16,567.26	220,427.36
	<u>\$ 832,373.62</u>	<u>\$ 277,293.66</u>	<u>\$ 1,109,667.28</u>

NOTE I - LEASES:

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

	<u>BALANCE JULY 1, 2013</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE JUNE 30, 2014</u>
Gorham Savings:				
Hitachi Excavator and Trailer	\$ 21,497.59	\$	\$ 10,466.10	\$ 11,031.49

The annual requirements to amortize the leases are as follows:

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$ 11,031.49	\$ 595.94	\$ 11,627.43

NOTE J - COMPENSATED ABSENCES:

As of June 30, 2014, the accrued salaries due for hours worked in the 2014 fiscal year was \$19,151.72. The accrued sick time was \$46,768.64. The amount expected to be paid from current resources is not significant.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

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.

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 \$7,780,000.00 at December 31, 2013. The Town of Boothbay Harbor's share would be approximately 11.00% of the debt, or approximately \$855,800.00.

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 \$1,070,647.80 at June 30, 2014. The Town of Boothbay Harbor's share would be 40.00% of the debt, or approximately \$428,259.00.

NOTE M - INTEREST COSTS INCURRED:

During the current year the Town incurred interest costs totaling \$43,662.64, which was charged as an expense to public safety for \$3,454.22, public works for \$32,742.62 and fish pier for \$7,465.80.

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 7.0% of their annual covered salary and the Town is required to contribute an actuarially determined rate. The current rate is 7.9% 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, 2014 was \$35,139.67.

TOWN OF BOOTHBAY HARBOR  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

NOTE N - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONT'D):

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, 2014, latest date available, the Town has paid the complete IUUAL liability.

NOTE O - ASSIGNED FOR OTHER PURPOSES:

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

Ambulance Service	\$ 34,107.00
Cold Storage Building	\$ 238,168.55

NOTE P - DEFERRED REVENUE:

Deferred Revenue at June 30, 2014 consists of the following:

Prepaid 2014 Taxes \$ 6,381.04

NOTE Q - SUBSEQUENT EVENTS:

As of July 28, 2014 management has reviewed events after June 30, 2014 and there are no material subsequent events requiring disclosure.

TOWN OF BOOTHBAY HARBOR  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2014

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
State Revenue Sharing	\$ 80,000.00	\$ 46,792.35
Homestead Reimbursement	19,588.24	19,588.24
BETE Reimbursement	1,795.25	1,827.00
Property Taxes	6,506,976.84	6,525,381.62
Excise Tax	321,400.00	389,857.28
General Government	422,554.00	380,725.99
Health, Welfare, and Recreation	32,205.00	18,381.99
Interest	42,945.00	39,269.73
Special Assessments	2,640.00	2,640.00
Public Safety	3,662.00	2,804.52
Total Revenues	<u>\$7,433,766.33</u>	<u>\$7,427,268.72</u>
EXPENDITURES:		
General Government	\$ 723,295.00	\$ 657,258.22
Health, Welfare, and Recreation	692,097.00	635,668.38
Public Works	763,074.00	751,352.76
Bayville/Isle of Springs	90,000.00	89,289.31
Community School District	2,448,982.00	2,486,742.00
Special Assessments - County Tax	867,276.00	867,276.72
Special Assessments - Miscellaneous	45,619.00	47,619.00
Public Safety	1,535,559.00	1,418,722.11
Debt Service	108,000.00	92,681.60
Capital Budget	440,750.00	201,329.61
Total Expenditures	<u>\$7,714,652.00</u>	<u>\$7,247,939.71</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (280,885.67)</u>	<u>\$ 179,329.01</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	\$ -	\$ 70,600.73
Operating Transfers - Out	(86,000.00)	(86,000.00)
Total Other Financing Sources (Uses)	\$ (86,000.00)	\$ (15,399.27)
Excess of Revenues and Other Sources Over (Under)		
Expenditures and Other Uses	\$ (366,885.67)	\$ 163,929.74
Fund Balance, July 1, 2013	1,806,019.38	1,806,019.38
Fund Balance, June 30, 2014	<u>\$1,439,133.71</u>	<u>\$1,969,949.12</u>

TOWN OF BOOTHBAY HARBOR  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014

Cash Balance, July 1, 2013			\$ 2,139,642.56
ADD: CASH RECEIPTS:			
Tax Collections:			
Current Year	\$ 6,386,406.46		
Prior Year	<u>136,564.78</u>		
		\$ 6,522,971.24	
Departmental (Schedule A-4)		831,679.51	
Prepaid Taxes		6,381.04	
Revenue Sharing		46,792.35	
Homestead Reimbursement		13,858.00	
BETE Reimbursement		1,827.00	
Fish Pier Revenue		38,578.63	
Shellfish Revenue		6,440.00	
Accounts Receivable - Prior Year		6,580.00	
Capital Reserves Receipts		48,120.73	
Due From Capital Reserve		<u>32,656.13</u>	
Total Cash Receipts			<u>7,555,884.63</u>
Total Cash Available			\$ 9,695,527.19
LESS: CASH DISBURSEMENTS:			
Departmental (Schedule A-4)	\$ 7,214,123.22		
Accounts Payable - Prior Year	6,336.31		
Prepaid Expenses	46,636.92		
Transfer to Capital Reserves	85,000.00		
Fish Pier Expenses	309,667.33		
Fish Pier Accounts Payable	33,777.00		
Shellfish Expenses	<u>3,675.82</u>		
Total Cash Disbursements			7,699,216.60
Cash Balance, June 30, 2014 (Schedule A-6)			<u><u>\$ 1,996,310.59</u></u>

TOWN OF BOOTHBAY HARBOR  
 STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS  
 FOR THE YEAR ENDED JUNE 30, 2014

Unappropriated Surplus, July 1, 2013		\$ 1,685,442.38
INCREASE:		
Operating Account Balances Lapsed (Schedule A-4)	\$ 396,035.68	
Decrease in Deferred Tax Revenue	<u>16,195.51</u>	
		412,231.19
DECREASE:		
Appropriated at Town Meeting		400,000.00
Unappropriated Surplus, June 30, 2014		<u><u>\$ 1,697,673.57</u></u>

TOWN OF BOOTHBAY HARBOR  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014

	BALANCE FORWARD 7/1/13	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/14
<b>GENERAL GOVERNMENT:</b>										
Administration	\$ -	\$ 133,043.00	\$ -	\$ -	\$ 133,043.00	\$ 133,744.81	\$ 708.00	\$ 134,452.81	\$ (1,409.81)	\$ -
Assessors		88,410.00			88,410.00	42,110.64		42,110.64	46,299.36	
Contracted Services		51,000.00			51,000.00	52,761.00		52,761.00	(1,761.00)	
Employee Benefits		2,300.00			2,300.00	2,363.00		2,363.00	(63.00)	
Finance		93,151.00			93,151.00	93,660.16	1,601.00	95,261.16	(2,110.16)	
Insurance		103,225.00			103,225.00	79,040.88		79,040.88	24,184.12	
Meetings		12,742.00			12,742.00	10,790.76		10,790.76	1,951.24	
Municipal Buildings and Vehicles		70,388.00			70,388.00	68,865.98		68,865.98	1,522.02	
Selectmen		12,253.00			12,253.00	12,730.15		12,730.15	(477.15)	
Town Clerk		64,664.00			64,664.00	64,366.78	1,601.00	65,967.78	(1,303.78)	
Town Manager		92,119.00			92,119.00	92,206.06	708.00	92,914.06	(795.06)	
	\$ -	\$ 723,295.00	\$ -	\$ -	\$ 723,295.00	\$ 652,640.22	\$ 4,618.00	\$ 657,258.22	\$ 66,036.78	\$ -
<b>GOVERNMENTAL REVENUES:</b>										
Excise Taxes	\$ -	\$ -	\$ 389,857.28	\$ -	\$ 389,857.28	\$ -	\$ 321,400.00	\$ 321,400.00	\$ 68,457.28	\$ -
State Revenue Sharing				46,792.35	46,792.35		80,000.00	80,000.00	(33,207.65)	
Miscellaneous Revenue			124,945.89	2,000.00	126,945.89		151,780.00	151,780.00	(24,834.11)	
Code Enforcement			28,632.45		28,632.45		29,000.00	29,000.00	(367.55)	
Interest			39,269.73		39,269.73		42,945.00	42,945.00	(3,675.27)	
Cable TV Fees			29,360.92		29,360.92		28,464.00	28,464.00	896.92	
Public Safety			652.27		652.27		1,200.00	1,200.00	(547.73)	
Parking Fees			90,608.16		90,608.16		94,200.00	94,200.00	(3,591.84)	
Parking Fines			11,414.00		11,414.00		9,100.00	9,100.00	2,314.00	
Public Works			28,662.00		28,662.00		37,500.00	37,500.00	(8,838.00)	
Harbor Management			44,500.00		44,500.00		48,610.00	48,610.00	(4,110.00)	
Licenses and Permits			19,200.30		19,200.30		20,200.00	20,200.00	(999.70)	
Parks and Recreation			750.00		750.00		2,500.00	2,500.00	(1,750.00)	
Homestead Reimbursement/BETE Reimbursement				21,415.24	21,415.24		21,383.49	21,383.49	31.75	
	\$ -	\$ -	\$ 807,853.00	\$ 70,207.59	\$ 878,060.59	\$ -	\$ 888,282.49	\$ 888,282.49	\$ (10,221.90)	\$ -
<b>HEALTH, WELFARE, AND RECREATION:</b>										
Ambulance Service	\$ 120,577.00	\$ 181,906.00	\$ -	\$ -	\$ 302,483.00	\$ 146,089.32	\$ -	\$ 146,089.32	\$ 122,286.68	\$ 34,107.00
District Nurse		28,055.00			28,055.00	28,055.00		28,055.00		
Fireworks		3,000.00			3,000.00	3,000.00		3,000.00		
Harbor Lights Festival		2,400.00			2,400.00	2,400.00		2,400.00		
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		379,236.00			379,236.00	379,236.00		379,236.00		
Pump Out Boats			2,326.76		2,326.76		7,205.00	7,205.00	(4,878.24)	
General Assistance		52,000.00	16,055.23		68,055.23	31,388.06	25,000.00	56,388.06	11,667.17	
	\$ 120,577.00	\$ 692,097.00	\$ 18,381.99	\$ -	\$ 831,055.99	\$ 635,668.38	\$ 32,205.00	\$ 667,873.38	\$ 129,075.61	\$ 34,107.00

TOWN OF BOOTHBAY HARBOR  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2014

	BALANCE FORWARD 7/1/13	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/14
<b>PUBLIC WORKS:</b>										
Paving and Construction	\$ -	\$ 175,000.00	\$ -	\$ -	\$ 175,000.00	\$ 174,845.54	\$ -	\$ 174,845.54	\$ 154.46	\$ -
Public Works Department		460,166.00			460,166.00	445,666.25	5,475.00	451,141.25	9,024.75	
Restrooms		21,243.00			21,243.00	20,903.28		20,903.28	339.72	
Winter Operations		106,665.00			106,665.00	104,462.69		104,462.69	2,202.31	
	\$ -	\$ 763,074.00	\$ -	\$ -	\$ 763,074.00	\$ 745,877.76	\$ 5,475.00	\$ 751,352.76	\$ 11,721.24	\$ -
<b>SPECIAL ASSESSMENTS AND</b>										
<b>ORGANIZATIONS:</b>										
Community School District	\$ -	\$ 2,448,982.00	\$ -	\$ -	\$ 2,448,982.00	\$ 2,486,742.00	\$ -	\$ 2,486,742.00	\$ (37,760.00)	\$ -
County Tax Assessment		867,276.00			867,276.00	867,276.72		867,276.72	(0.72)	
Overlay, Abatements, and Supplements		33,114.33		2,236.65	35,350.98	16.43	10.95	27.38	35,323.60	
Bayville/Isle of Springs		90,000.00	2,640.00		92,640.00	89,289.31	2,640.00	91,929.31	710.69	
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		31,619.00			31,619.00	33,619.00		33,619.00	(2,000.00)	
	\$ -	\$ 3,485,991.33	\$ 2,640.00	\$ 2,236.65	\$ 3,490,867.98	\$ 3,490,943.46	\$ 3,650.95	\$ 3,494,594.41	\$ (3,726.43)	\$ -
<b>PUBLIC SAFETY:</b>										
Animal Control	\$ -	\$ 6,501.00	\$ -	\$ -	\$ 6,501.00	\$ 6,002.76	\$ -	\$ 6,002.76	\$ 498.24	\$ -
Parking Facilities		34,948.00			34,948.00	35,150.82		35,150.82	(202.82)	
Code Enforcement		79,785.00			79,785.00	68,691.70	708.00	69,399.70	10,385.30	
Emergency Management		5,494.00	10.00		5,504.00	3,767.75		7,429.75	(1,925.75)	
Fire Department		83,355.00			83,355.00	83,769.90	3,662.00	83,769.90	(414.90)	
Harbor Management		39,875.00			39,875.00	34,840.35		34,840.35	5,034.65	
Police Department		773,613.00	2,794.52	43,190.54	819,598.06	665,113.38	6,493.00	671,606.38	147,991.68	
Street Lights		45,000.00			45,000.00	46,306.87		46,306.87	(1,306.87)	
Hydrant Rental		466,988.00			466,988.00	467,877.58		467,877.58	(889.58)	
	\$ -	\$ 1,535,559.00	\$ 2,804.52	\$ 43,190.54	\$ 1,581,554.06	\$ 1,411,521.11	\$ 10,863.00	\$ 1,422,384.11	\$ 159,169.95	\$ -
<b>DEBT SERVICE</b>										
	\$ -	\$ 108,000.00	\$ -	\$ -	\$ 108,000.00	\$ 92,681.60	\$ -	\$ 92,681.60	\$ 15,318.40	\$ -
<b>CAPITAL BUDGET:</b>										
Equipment	\$ -	\$ 16,850.00	\$ -	\$ -	\$ 16,850.00	\$ 12,203.30	\$ -	\$ 12,203.30	\$ 4,646.70	\$ -
Improvements		9,900.00			9,900.00	9,757.24		9,757.24	142.76	
Lease Purchase		14,000.00			14,000.00	11,627.43		11,627.43	2,372.57	
Reserve Account		85,000.00		27,410.19	112,410.19	5,910.19	85,000.00	90,910.19	21,500.00	
Cold Storage Building		400,000.00			400,000.00	145,292.53	16,538.92	161,831.45		238,168.55
	\$ -	\$ 525,750.00	\$ -	\$ 27,410.19	\$ 553,160.19	\$ 184,790.69	\$ 101,538.92	\$ 286,329.61	\$ 28,662.03	\$ 238,168.55
	\$ 120,577.00	\$ 7,833,766.33	\$ 831,679.51	\$ 143,044.97	\$ 8,929,067.81	\$ 7,214,123.22	\$ 1,046,633.36	\$ 8,260,756.58	\$ 396,035.68	\$ 272,275.55

TOWN OF BOOTHBAY HARBOR  
VALUATION, ASSESSMENT, AND COLLECTIONS  
FOR THE YEAR ENDED JUNE 30, 2014

## VALUATION:

Real Estate	\$ 587,281,560.00
Personal Property	<u>6,962,900.00</u>

Total	<u><u>\$ 594,244,460.00</u></u>
-------	---------------------------------

## ASSESSMENT:

Valuation x Rate (\$594,244,460 x .01095)	\$ 6,506,976.84	
Supplemental Taxes	<u>2,236.65</u>	
		\$ 6,509,213.49

## COLLECTIONS AND CREDITS:

Cash Collections (98.115 % of Assessment)	\$ 6,386,406.46
Taxes to Lien	114,045.88
Abatements	10.95
Prepaid Taxes	<u>5,147.09</u>

Total Collections and Credits	<u>6,505,610.38</u>
2013-14 Taxes Receivable, June 30, 2014	<u><u>\$ 3,603.11</u></u>

## COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 6,506,976.84	
Excise Tax	321,400.00	
State Revenue Sharing	80,000.00	
Miscellaneous Revenue	158,247.00	
Code Enforcement	29,000.00	
Interest	31,945.00	
Cable TV	28,464.00	
Bayville Trash	2,640.00	
Parking Fees	94,200.00	
Parking Fines	9,100.00	
DOT Urban/Rural PGM	29,500.00	
BETE Reimbursement	1,795.25	
Harbor Management	48,610.00	
Licenses and Permits	20,200.00	
Parks and Recreation	2,500.00	
Homestead Reimbursement	19,588.24	
Fuel Reimbursement	4,600.00	
Municipal/Agent Fees	9,000.00	
General Assistance	25,000.00	
Liens and Notices	11,000.00	
Surplus/Undesignated Fund Balance	<u>400,000.00</u>	
		\$ 7,833,766.33

## REQUIREMENTS:

Appropriations	\$ 6,933,376.00	
County Tax	<u>867,276.00</u>	
		<u>7,800,652.00</u>

OVERLAY	<u><u>\$ 33,114.33</u></u>
---------	----------------------------

TOWN OF BOOTHBAY HARBOR  
RECONCILIATION OF TREASURER'S CASH BALANCE  
JUNE 30, 2014

Cash on Hand			\$ 620.00
GENERAL FUND CHECKING ACCOUNT:			
The First			
Balance Per Bank Statement	\$ 2,021,225.30		
Deduct: Outstanding Checks	25,534.71		
			<u>1,995,690.59</u>
Cash Balance, June 30, 2014			<u><u>\$ 1,996,310.59</u></u>

STATEMENT OF TAXES RECEIVABLE  
JUNE 30, 2014

2013-2014	\$ 3,603.11
2012-2013	1,890.00
2011-2012	1,036.04
2010-2011	240.81
2009-2010	603.52
2008-2009	832.04
2007-2008	734.82
2006-2007	143.77
	<u>\$ 9,084.11</u>

TOWN OF BOOTHBAY HARBOR  
TAXES RECEIVABLE  
JUNE 30, 2014

Personal Property2013-2014

Andrews, John F., Jr. DMD	\$	529.98	
Arsenault, Anya		48.18	
Battistini, Sharon		10.95	
Boothbay Harbor Marine Services		45.99	
Boothbay Harbor Shipyard LLC		481.80	
Bosio, Richard A. & Laura A.		416.10	
Brown, Cynthia P. & Judy Williams		21.35	
Calypso, Inc.		25.19	
Dead River Company		292.36	
Friant, Mary Evelyn		281.41	
Gleason Fine Art, Inc.		32.85	
Hagerthy, Cama		14.24	
Harborside Center for Wellbeing		35.04	
Harbour Towne Inn, Inc.		153.30	
Hawke Motors		231.05	
Heads of the Harbor, Inc.		89.79	
MacDonald, Richard J.		32.85	
Mainely Scooters LLC		6.57	
Moose & Company, Inc.		167.54	
Nadeau, Thomas P., OD		266.08	
O'Hara Corporation		19.71	
Pizer, Richard C.		261.71	
Timberlake, Leah		139.07	
			\$ 3,603.11

2012-2013

Andrews, John F., Jr. DMD	\$	549.15	
Battistini, Sharon		10.50	
Bosio, Richard A. & Laura A.		392.70	
Hagerthy, Cama		13.65	
Harbour Towne Inn, Inc.		145.95	
Heads of the Harbor, Inc.		94.50	
Knowlton, Laurie		10.50	
Leaf Financial Corporation		121.80	
Moose & Company, Inc.		160.65	
Pizer, Richard C.		250.95	
Rubel, Patricia		7.35	
Timberlake, Leah		132.30	
			1,890.00

2011-2012

Battistini, Sharon	\$	9.45	
Boothbay Harbor Laundry, LLC		299.42	
Bosio, Richard A. & Laura A.		40.08	
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	

TOWN OF BOOTHBAY HARBOR  
TAXES RECEIVABLE  
JUNE 30, 2014

Personal Property (Cont'd)2011-2012 (Cont'd)

Rubel, Patricia	\$ 8.40	
Timberlake, Leah	123.90	
	<hr/>	
		\$ 1,036.04

2010-2011

Battistini, Sharon	\$ 10.26	
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/>	
		240.81

2009-2010

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

2008-2009

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

2007-2008

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

2006-2007

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/>
		\$ 9,084.11
		<hr/>

TOWN OF BOOTHBAY HARBOR  
TAX LIENS  
JUNE 30, 2014

2013

Abbott, Donald B.	\$ 286.00
Azarian, Margaret Emery	1,169.46
Bean, David A. & Katheryn A.	11,452.61
Brewer, Marc & Tracy	695.33
Brewer, Marc A.	1,536.29
Brewer, Michael M. & Martha J. Clayter	1,190.26
Burns, Joan McQuade	2,794.44
Burns, Joan McQuade	1,640.31
Carter, Arthur A.	1,317.29
Cavanaugh, Tom R.	802.63
Clifford, Luanne	1,018.89
Colette & Michael LLC	2,168.10
Colette & Michael LLC	667.95
Crocker, Allan R.	2,375.05
Curtis, Osborn Marcus, IV	2,314.83
Daniels, Frederick J.	120.45
Domenech-Cifuentes, Cindy E., Trustee	1,738.86
Doray, Nicole L.	1,651.26
Durfee, Joyce L., Life Estate	709.62
Falco, Theresa R.	430.89
Farrin, Clive D., Life Tenant	970.17
Friant, Mary Evelyn, Trustee	8,560.71
Fuller, Leonard H. & Cynthia J.	216.88
Garret, Susan M. & Andrew R. Maxfield Trust	670.15
Garvey, Dominic, Life Tenant	619.77
Gleason, Martha W. & Dennis J.	6,516.35
Harbour Towne Inn, Inc.	5,793.65
Hinds, Timothy	187.30
Kane, Mary-Lynn	1,149.75
Kostyla, Edward A.	971.27
Kostyla, Edward A.	159.87
Marsh, Robert S., Trustee	8,700.87
McDonough, Walter I., Jr. & Janet E.	5,887.59
Minde, Eugena Ann	1,392.84
Morgan, Walter J., III & Susan F.	253.62
Murray Hill Properties Limited	7,322.27
O'Brien, Gerard P. & Heather M.	1,761.86
Page, Maude W., Life Estate	289.77
Page, Neal D.	778.60
Paquette, Susan M.	1,282.24
Perry, Richard	1,860.31
Russell, Kim & Joni	1,688.49
Russell, Kim & Joni	384.35
Schicchi, Ludmila Louise	2,473.61
Shields, Suzanne L.	1,767.33
Timberlake, Travis & Leah	1,741.05
Vosburgh, Sandra Lee Temple	1,411.46
Wakelin, William B., IV	1,677.54
Walsh, Beverly A.	651.53
Welch, Emmalin C.	9,471.31
Wilcox, Paula B.	166.47

TOWN OF BOOTHBAY HARBOR  
TAX LIENS  
JUNE 30, 2014

2013 (Cont'd)

Williams, Charles T., Heirs	\$ 569.89	
Wright, Mary Ellen	<u>616.49</u>	
		\$ 114,045.88

2012

Azarian, Margaret Emery	\$ 70.61	
Bean, David A. & Kathryn A.	1,818.28	
Brewer, Marc & Tracy	666.75	
Brewer, Marc A.	1,474.20	
Carter, Arthur A.	93.74	
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.	115.50	
Doray, Nicole L.	737.09	
Drake, Daniel W. & Sarah S.	1,689.45	
Friant, Mary Evelyn, Trustee	4,102.87	
Harbour Towne Inn, Inc.	2,777.77	
Kostyla, Edward A.	931.35	
Kostyla, Edward A.	153.30	
Marsh, Robert S., Trustee	4,218.80	
Minde, Eugena Ann	1,335.60	
Murray Hill Properties Limited	7,021.35	
Paquette, Susan M.	1,229.55	
Russell, Kim & Joni	1,320.20	
Russell, Kim & Joni	368.55	
Timberlake, Travis & Leah	1,669.50	
Vosburgh, Sandra Lee Temple	1,246.39	
Wakelin, William B., IV	1,608.60	
Walsh, Beverly A.	<u>624.75</u>	
		42,184.19
		<u>\$ 156,230.07</u>

TOWN OF BOOTHBAY HARBOR  
CAPITAL PROJECTS  
JUNE 30, 2014

REVALUATION:		
Balance, July 1, 2013	\$ 121,140.40	
Add: Interest	<u>200.63</u>	
Balance, June 30, 2014		\$ 121,341.03
COMPREHENSIVE PLAN:		
Balance, July 1, 2013	\$ 9,167.35	
Add: Interest	12.64	
Deduct: Withdrawal	<u>(4,863.00)</u>	
Balance, June 30, 2014		4,316.99
HARBOR MANAGEMENT:		
Balance, July 1, 2013	\$ (4.37)	
Add: Interest	<u>4.37</u>	
Balance, June 30, 2014		-
MATCHING FUNDS FOR FUTURE GRANTS:		
Balance, July 1, 2013	\$ 21,829.39	
Add: Interest	0.55	
Deduct: Transfer - Out	<u>(21,500.00)</u>	
Balance, June 30, 2014		329.94
CAPITAL RESERVE:		
Balance, July 1, 2013	\$ 96,304.16	
Add: Interest	232.99	
Transfer - In	85,000.00	
Deduct: Transfer - Out	<u>(5,000.00)</u>	
Balance, June 30, 2014		176,537.15
POLICE DEPARTMENT COPS GRANT:		
Balance, July 1, 2013	\$ 38,107.39	
Add: Interest	83.15	
Deduct: Transfer - Out	<u>(38,190.54)</u>	
Balance, June 30, 2014		-
ESCROW RESERVE:		
Balance, July 1, 2013	\$ 116.49	
Add: Interest	<u>0.19</u>	
Balance, June 30, 2014		116.68
FOOTBRIDGE ENHANCEMENT:		
Balance, July 1, 2013	\$ 4,487.00	
Add: Interest	14.23	
Contributions	7,575.00	
Deduct: Withdrawal	<u>(1,047.19)</u>	
Balance, June 30, 2014		11,029.04
FULLER ESCROW RESERVE:		
Balance, July 1, 2013	\$ 3,000.97	
Add: Interest	<u>5.01</u>	
Balance, June 30, 2014		3,005.98
COMMUNITY FIREWORKS FUND:		
Balance, July 1, 2013	\$ -	
Add: Contributions	<u>15,714.76</u>	
Balance, June 30, 2014		15,714.76
Balance, June 30, 2014		<u><u>\$ 332,391.57</u></u>

## *Annual Report, 2014*

### **Tax Collector's Report**

---

#### **Outstanding Taxes as of April 1, 2015**

120 COMMERCIAL STREET REALTY LLC	12,833.66	CLARK, SARAH C.	910.28
120 COMMERCIAL STREET REALTY LLC	1,764.71	COLCORD DONALD W	1,000.62
29 MCKOWN STREET LLC	706.32	COLETTE & MICHAEL LLC	2,158.20
29 MCKOWN STREET LLC	658.36	COLETTE & MICHAEL LLC	664.90
29 MCKOWN STREET LLC	562.44	COWAN/HALL TRUST	1,922.48
ALEXANDER DEVELOPMENT LLC	263.78	COZY CONDO INC	428.91
ALEXANDER DEVELOPMENT LLC	263.78	CROCKER ALLAN R	2,364.21
ALEXANDER DEVELOPMENT LLC	263.78	CURTIS JEFFREY D	4,370.70
ALEXANDER DEVELOPMENT LLC	263.78	CURTIS JEFFREY D	3,790.78
ALEXANDER DEVELOPMENT LLC	265.96	CURTIS JEFFREY D	5.47
ALEXANDER DEVELOPMENT LLC	263.78	CURTIS OSBORN MARCUS IV	2,304.26
ALEXANDER DEVELOPMENT LLC	261.60	DILLEY BRIAN G	3,733.59
BARKER GARY T	3,967.60	DOMENECH-CIFUENTES CINDY TRUSTEE	1,730.92
BARTER MARY	627.84	DORAY NICOLE L	1,096.89
BEAN DAVID A & KATHRYN A	2,436.64	DURFEE, JOYCE	1,418.74
BEGLEY JAMES E & DONNA E	793.75	EDWARDS PETER B	8.00
BELL REXFORD DEVISEES OF	23.00	EGG PROPERTIES LLC	7,503.56
BERRY THOMAS A	1,381.26	EGG PROPERTIES LLC	2,862.34
BIGOS KELLIE	588.05	EGG PROPERTIES LLC	3,949.07
BOND CHRISTOPHER	1,159.21	ENGERT BRUCE C & MARY-ELLEN	3,934.90
BOOTHBAY HOLDINGS LLC	35.60	FAIRFIELD FRANCES B & HAROLD	1,716.75
BOSCO JOSEPH A & CAROL B	609.77	FAIRFIELD FRANCES B & HAROLD	77.93
BOUFFARD RONALD P	1,661.87	FAIRFIELD FRANCES B & HAROLD	717.22
BREWER DOROTHY	1,010.57	FARRIN CLIVE D LIFE TENANT	965.74
BREWER MARC & TRACY	692.15	FERRIS KRIS B	484.28
BREWER MARC A	1,529.27	FINNIGAN PAMELA	776.08
BREWER MICHAEL & MARTHA CLAYTER	1,184.83	FRIANT MARY EVELYN TRUSTEE	8,521.62
BROWN CYNTHIA P	658.90	GAECKLEIN NANCY H	95.37
BROWN LOUISE & CATHY MCDANIEL	798.24	GARRETT SUSAN & ANDREW MAXFIELD	1,451.88
C & D HOUSING SOLUTIONS LLC	587.66	GARVEY DOMINIC LIFE TENANT	616.94
CAMPBELL DANIEL THOMAS & SILVIA	760.82	GASBARRONE LESLEY & SIGNE KLINGER	801.15
CAMPBELL THOMAS C & BELINDA L	1,904.57	GLASS FRANCOISE	601.68
CANN DAVID J	1,081.28	GLASS FRANCOISE	42.51
CAROUSEL REALTY LLC	5.29	GLEASON MARTHA W & DENNIS J	6,486.59
CARTER ARTHUR A	1,230.08	GOLDSMITH ELIZABETH F	456.57
CASEY JEREMIAH M	803.78	GRAVES DEBORAH L & DAREN L	1,705.85
CCM STYLE LLC	75.21	GREENLEAF ALBERT L & CLEO R	905.79
CIANELLI SHELIA N; GILL REALTY LLC	169.12	GREENLEAF LODGING CORP	3,971.96
CIANELLI SHELIA N; GILL REALTY LLC	154.05	GRIFFIN MARGUERITE J	4,599.80
CIRULLO WILLIAM D & SUSAN E	1,219.94	GRINDALL HARRY S III	888.28
CLARK ANDREW D & KATRINA C	522.11	GUDROE SARAH K	174.40
CLARK ANDREW D & KATRINA C	178.21	GUZZO DAWN K & GARY	1,905.32
CLARK SARAH R & THOMAS E	1,716.87	HALLINAN ROBERT A & DEBRA S	830.03
		HALLSTROM LESTER D & DEBORAH H	3,842.25
		HARBOUR TOWNE INN INC	5,767.19
		HARTLEY KELSY L; SONNI K & ALI K	1,845.37

HAUGEN ELIN E & JULI G	585.33	PERKINS JILL T	877.99
HAWKE ASSOCIATES LLC	3,062.83	PERRY RICHARD	2,275.92
HINDS TIMOTHY	612.03	PITCHER STEPHEN L & MARTHA	149.73
HOWARD H WYMAN JR TRUSTEE	1,580.50	PITCHER STEPHEN L & MARTHA	432.18
HOWARD H WYMAN JR TRUSTEE	182.03	RED HAWK REACH ASSOCIATION	43.05
HOWARD HOUSE	3,732.16	RICCARDI PAT JR	1,856.27
HOWARD HUGH W JR	280.13	RICE CHERYL	599.92
HUNT FRANCIS STUART	1,167.39	ROBERTS DOUGLAS S & ELISE C	2,223.05
JACOBSON ROBERT E TRUSTEE	3,659.13	RUNSER BERNARD & MARY	9,874.85
JAMES F. BURNS III TRUSTEE	2,781.68	RUSSELL KIM & JONI	1,680.78
JAMES F. BURNS III TRUSTEE	1,632.82	RUSSELL KIM & JONI	382.59
JONES ALLAN R	6,161.22	SCHICCHI LUDMILA LOUISE	2,462.31
JONES SUZANNE J	500.74	SEA BREEZE	2,529.89
KANE MARY-LYNN	1,144.50	SEA BREEZE	195.11
KEEGAN KEVIN M	415.83	SELVIN/RASANEN REAL ESTATE TRUST	1,076.92
KELLEY ANDREW J	833.85	SEWALL JANICE A	831.12
KENT BAILEY MAINE TRUST	89.38	SHEPHERD JAMES BRIAN & IRENE C	1,188.10
KINSHIP PARTNERSHIP	1,319.44	SHIELDS SUZANNE L	1,759.26
LEONARD MICHAEL D	45.78	SMIGIELSKI JOHN B & TERESE A	1,899.86
LEVERING R CARTWRIGHT 1993-2 TRUST	4,125.10	SMITHWICK WALTER III	5,741.57
LEWIS GARY E & DONNA L	1,463.79	SNOW JAMES K	795.70
LINEKIN ROBERT W	15.60	SNOWMAN EVELYN L	1,019.69
LITTLE BO PETE'S INC	437.09	SPRUCE POINT CAPITAL LLC	1,996.88
LORRAIN WILLIAM E	115.06	SPRUCE POINT CAPITAL LLC	36,135.68
MANSON ELIZABETH J	741.20	SPRUCE POINT CAPITAL LLC	802.78
MARKEE KENNETH A & JULIE P	182.03	SPRUCE POINT CAPITAL LLC	240.34
MARKHAM JANICE M	270.86	SPRUCE POINT CAPITAL LLC	338.44
MARSH ROBERT S TRUSTEE	8,661.14	SPRUCE POINT CAPITAL, LLC	248.52
MARTIN ANNE K	137.73	STARKEY EDWARD A	369.00
MARTIN SHAMUS & MELANIE W	690.52	STEANE JEFFREY A	2,589.84
MAY HILDA LIFE TENANT	969.90	STEVENSON LAWRENCE W & JANE R	6.35
MCCARTHY ANDREW J TRUSTEE	24.09	THOMPSON JOHN E	1,241.51
MCCUSKER MARY T	1,316.72	TIMBERLAKE TRAVIS & LEAH	1,771.25
MCDONOUGH WALTER I JR & JANET E	11,721.42	TOWNSEND JEFFREY A	1,542.35
MCGILLIVRAY STUART F & SUSAN H	1,838.89	TOWNSEND JEFFREY A	365.15
MCKAY, MICHAEL E.	463.35	TOWNSEND TERESA	348.80
MCKENNEY KRAIG A	389.13	TROTTIER MARIE A	3,325.59
MCLELLAN STACY A	355.34	TUPPER CLAIRE	1,861.72
MERTON JOSEPH B JR & JENNIFER F	2,000.27	TUPPER CLAIRE & C MARIE TUPPER	245.03
MINDE EUGENA ANN	1,386.48	UPHAM KIM REED	4,116.38
MUCCI NANCY BRIGGS	3,183.89	VINCENT VALERIE SNOW; ANNE DURAND	3,491.27
MURDY JEFFREY A	555.47	VOSBURGH SANDRA LEE TEMPLE	1,405.01
MURRAY HILL PROPERTIES LIMITED	7,288.83	WAKELIN WILLIAM B IV	1,669.88
NIELSEN CHRISTOPHER H & ANDREA G	65.40	WELCH EMMALIN C	9,428.06
NIELSEN CHRISTOPHER H & ANDREA	4,516.96	WILCOX PAULA B	427.48
O'BRIEN GERARD P & HEATHER M	1,744.00	WILLIAMS CHARLES T HEIRS	1,831.20
PAGE MAUD W LIFE ESTATE	1,485.46	WITT, LUCINDA M - TRUSTEE	1,253.50
PAGE NEAL D	775.41	WITT, LUCINDA M - TRUSTEE	1,849.18
PAQUETTE SUSAN M	1,241.40	WOOLEY JUDITH F & JEAN F BALLO	232.17
PASKAL ROBERT M & JACQUELINE F	1,780.51	WRIGHT MARY ELLEN	613.67
		YENTSCH TIMOTHY; COLIN & CARLTON	35.97
		ZHUTOV NIKOLAY	507.87

**2013 Tax Liens**

AZARIAN MARGARET EMERY	787.93
BREWER MARC & TRACY	787.51
BREWER MARC A	1,658.96
BREWER MICHAEL M & MARTHA J CLAYTER	1,300.39
BURNS JOAN MCQUADE	2,962.71
BURNS JOAN MCQUADE	1,766.74
COLETTE & MICHAEL LLC	2,313.66
COLETTE & MICHAEL LLC	759.14
CROCKER ALLAN R	2,528.12
CURTIS OSBORN MARCUS IV	2,465.71
FRIANT MARY EVELYN TRUSTEE	5,117.52
GARRETT SUSAN & ANDREW MAXFIELD	574.14
GARVEY DOMINIC LIFE TENANT	709.21
GLEASON MARTHA W & DENNIS J	6,819.53
HARBOUR TOWNE INN INC	6,070.63
KANE MARY-LYNN	1,258.40
MARSH ROBERT S TRUSTEE	9,083.22
MINDE EUGENA ANN	1,510.31
MURRAY HILL PROPERTIES LIMITED	2,943.42
O'BRIEN GERARD P & HEATHER M	1,892.70
PERRY RICHARD	981.99
RUSSELL KIM & JONI	1,816.68
RUSSELL KIM & JONI	430.87
SHIELDS SUZANNE L	1,898.37
TIMBERLAKE TRAVIS & LEAH	1,871.14
VOSBURGH SANDRA LEE TEMPLE	1,529.60
WAKELIN WILLIAM B IV	1,805.32
WELCH EMMALIN C	9,881.59
WILLIAMS CHARLES T HEIRS	143.97
WRIGHT MARY ELLEN	705.81

**2014 Unpaid Personal Property Taxes**

ARSENAULT ANYA	41.42
BATTISTINI SHARON	10.90
BISTRO LLC	296.48
BOOTHBAY HARBOR MARINE SVCS	42.51
BOOTHBAY HARBOR SHIPYARD LLC	930.86
BOOTHBAY LOBSTER WHARF INC	190.75
BOSIO RICHARD A & LAURA A	408.75
CHRISTMAS MAGIC OF MAINE INC	23.43
COAST & COTTAGE INC	6.54
COASTAL CAR WASH INC	438.18
CURTIS PAMELA	38.64
DUGAY THOMAS	34.88
GLEASON FINE ART INC	31.90
GREENLEAF LODGING CORPORATION	91.01
GREENLEAF LODGING CORPORATION	54.50
GUDROE SARAH	141.70
HARBOR OPTICAL LLC	130.80
HARBOUR TOWNE INN INC	151.51
HAWKE MOTORS	224.54
HEADS OF THE HARBOR INC	81.75
HERRINGBONE'S PUB AND GRILL LLC	483.96
HOWARD HOUSE INC	105.18
JUNITORA PEPITO H	219.09
McLELLAN STACY	88.29
MIDCOAST CLOCK & MUSIC BOX CO	20.71
MINE OYSTER LLC	1,034.41
NADEAU THOMAS P OD	234.93
O'HARA CORPORATION	19.62
PIZER RICHARD C	264.87
SPRUCE POINT CAPITAL LLC	2,339.68
TIMBERLAKE LEAH	137.34
VILLAGE MARKET & DELI INC	451.26

**2013 Unpaid Personal Property Taxes**

BATTISTINI SHARON	10.95
BOOTHBAY HARBOR MARINE SVCS	45.99
BOOTHBAY HARBOR SHIPYARD LLC	481.80
BOSIO RICHARD A & LAURA A	416.10
FRIANT MARY EVELYN	281.41
HAGERTHY CAMA	14.24
HARBOUR TOWNE INN INC	153.30
HAWKE MOTORS	23.66
HEADS OF THE HARBOR INC	89.79
PIZER RICHARD C	261.71
TIMBERLAKE LEAH	139.07

**2012 Unpaid Personal Property Taxes**

BATTISTINI SHARON	10.50
BOSIO RICHARD A & LAURA A	392.70
HAGERTHY CAMA	13.65
HARBOUR TOWNE INN INC	145.95
HEADS OF THE HARBOR INC	94.50
KNOWLTON LAURIE	10.50
PIZER RICHARD C	250.95
RUBEL PATRICIA	7.35
TIMBERLAKE LEAH	132.30

**2011 Unpaid Personal Property Taxes**

BATTISTINI SHARON	9.45
BOOTHBAY HARBOR LAUNDRY LLC	299.42
BOSIO RICHARD A & LAURA A	40.08
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
RUBEL PATRICIA	8.40
TIMBERLAKE LEAH	123.90

**2010 Unpaid Personal Property Taxes**

BATTISTINI SHARON	10.26
COOMBS WILLIAM	11.40
GILBERT DAWN	39.90
HAGERTHY CAMA	13.68
HUTCHENS MOLLY	23.94
RUBEL PATRICIA	1.41
TIMBERLAKE LEAH	140.22

**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 Personal 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

**2014 ASSESSOR'S REPORT**

<b>VALUATION</b>	<b>APPROPRIATION</b>	<b>OVERLAY</b>	<b>ASSESSMENT</b>	<b>TAX RATE</b>
\$602,003,480.00	\$7,587,897.00	\$12,716.50	\$6,521,322.63	\$10.90

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

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

<b>YEAR</b>	<b>VALUATION</b>	<b>INCREASE</b>	<b>ASSESSMENT</b>	<b>REVENUE SHARING</b>	<b>BLOCK GRANT</b>	<b>OVERLAY</b>	<b>RATE</b>
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
2014	\$602,003,480.00	\$7,625,120.00	\$6,521,322.63	\$65,000.00	\$0.00	12,716.50	\$10.90

# Annual Report, 2014

## Assessor's Report



Assessor Rob Duplisea

### VALUATION

#### Real Estate

Land	\$382,690,100.00	
Buildings	<u>\$208,241,720.00</u>	
		\$590,931,820.00
Personal Property		<u>\$7,611,500.00</u>

\$598,543,320.00

#### Homestead Exemption Value

\$3,460,160.00

### TOTAL VALUE

**\$602,003,480.00**

### ASSESSMENT

Valuation X Rate \$602,003,480.00 X .01090= \$6,561,837.93

Homestead Exemption Reimbursement: \$1,730,080.00X .01090= \$18,857.87

(\$3,460,160.00 ÷ 2=\$1,730,080.00)

### COMPUTATION OF COMMITMENT

Town Appropriation	<b>\$4,118,853.00</b>	
County Tax	\$908,838.00	
C.S.D.	\$2,547,489.50	
Overlay	<u>\$12,716.50</u>	
		\$7,587,897.00

#### LESS:

Revenues	<b>\$979,300.00</b>	
Revenue Sharing	\$65,000.00	
Homestead Exemption	\$18,857.87	
BETE Reimbursement	\$616.94	\$1,063,774.81

#### 2014 TAX COMMITMENT

**\$6,524,122.19**

### ASSESSMENTS

Real Estate	\$6,441,156.40
Personal Property	<u>\$82,964.91</u>
	<b>\$6,524,122.19</b>

Less Abatements: \$9,523.29

Plus Supplementals: \$3,522.88

#### NET REVENUE FROM TAXATION

**\$6,518,121.78**

#### 2014 ABATEMENTS

Congregational Church	\$1,800.18
Foster, David & Linda	\$1,325.44
O'Hara Corporation	\$39.33
Naut Grays	\$434.91
National City Commercial	\$1.09
Olympus America	\$761.91
CIT Technology Financing	\$560.26
Danielson, April	\$459.98
Balson, Tyler	\$27.25

#### 2014 ABATEMENTS (cont)

McKay, Michael	\$54.94
Roche Diagnostics	\$307.38
Hagerthy, Cama	\$14.17
Dearborn, Sonya	\$65.40
McCullough, Scott	\$2,377.29
PGC II LLC	\$1,188.64
Taylor, Roseanne	\$96.40
QLT Cinsumer Lease	\$8.72

#### 2014 SUPPLEMENTALS

Tibbetts, Marilyn	\$459.98
McCullough, D. Scott	\$2,377.29

**List of Taxpayers 2014-2015**  
**Real Estate and Personal Property**  
**(Based on Assessed Values as of April 1, 2014)**

<b>Owner</b>	<b>Second Owner</b>	<b>Map Lot</b>	<b>Tax</b>
120 COMMERCIAL STREET REALTY LLC		015-043-A	1,764.71
120 COMMERCIAL STREET REALTY LLC		015-023	12,833.66
29 MCKOWN STREET LLC	TOM MYETTE	015-092-003	1,124.88
29 MCKOWN STREET LLC	TOM MYETTE	015-092-002	1,316.72
29 MCKOWN STREET LLC	TOM MYETTE	015-092-001	1,412.64
8 WHARF STREET LLC		015-115	3,382.27
A R TANDY JR REVOCABLE TRUST	A R TANDY JR TRUSTEE	025-022-A	17,020.35
ABATE FRANK J	HELEN BIRDSONG-ABATE	024-015	688.88
ABATE ROBERT R & ELAINE C		010-032-041T	1,737.46
ABATE ROBERT R & ELAINE C		010-032-031A	1,858.45
ABBOTT DEREK ARDENE		031-020	543.91
ABBOTT DONALD B		026-022-G	591.87
ABBOTT HENRY E & CAROL P		031-026-A	539.55
ABBOTT RONALD F & LAUREL		031-028	888.35
ADDESS KARLA L & STANLEY R		014-039-001	1,407.19
ADDIS CHRISTOPHER T & LISA A		011-071	4,284.79
ADOLFSSON RALF AKA	ULLA ANN-BRITT ADOLFSSON	005-024	10,053.07
ADT LLC			4.36
AESCHLIMAN LEA H		027-001-053	974.46
*AGAMAN SUSAN L		022-046	1,402.39
AIR VALET			8.72
AIR-SERV			5.45
ALAN W FISHER TRUST NO 1		011-037	1,617.56
ALBAUM JILL M & RICHARD		031-036-B	2,533.16
ALBERT JEFFREY MARSHALL	ELIZABETH JEAN ALBERT	005-017	3,030.20
ALDRICH BARBARA J		018-002-A	746.65
ALEXANDER DEVELOPMENT LLC		020-190-G	263.78
ALEXANDER DEVELOPMENT LLC		020-190-H	261.60
ALEXANDER DEVELOPMENT LLC		020-190-E	263.78
ALEXANDER DEVELOPMENT LLC		020-190-D	263.78
ALEXANDER DEVELOPMENT LLC		020-190-C	263.78
ALEXANDER DEVELOPMENT LLC		020-190-B	263.78
ALEXANDER DEVELOPMENT LLC		020-190-F	265.96
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	006-002-J	54.50
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	006-001	232.17
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	006-002	1,139.05
ALLEN BRUCE H; NANCY A THAYER	ERIK H ALLEN JR	006-002-G	465.43

Owner	Second Owner	Map Lot	Tax
ALLEN GREG B & NATALIE A		031-019	392.40
ALLEN MARK E & GARRY L STEWART		016-037	1,940.20
ALLISON WILLIAM C IV LIFE ESTATE		024-048	98.10
ALLISON WILLIAM C IV LIFE ESTATE		024-049	7,294.28
ALLISON WILLIAM C IV LIFE ESTATE	E. S. BAGONZI; J. S. COLLINS	024-052-A	5,266.88
ALYSSA D CAMERON 2007 TRUST	JOHN D & ALYSSA D CAMERON	009-012	8,908.57
AMBROSIO ANTHONY J		020-192-004	403.30
AMBROSIO ANTHONY J		020-192-003	530.83
AMERIGAS PROPANE LP			3.27
AMES ROBERT & SHARON	SHARON MACHON-JAMES	029-040-L	1,361.41
ANAGNOST ALLAN J	LINDA MURPHY-ANAGNOST	026-033-H	1,037.68
ANANIS JAMES J & EVELYN	EVELYN KOENIG-ANANIS	007-007-H	1,252.41
ANDERSEN ARTHUR A III	STEPHENIE M ANDERSEN	018-047	1,614.29
ANDERSON GARY W & JUDITH R		025-014-B-00	3,468.38
ANDERSON KENNETH C	LINDA W ANDERSON KRISTY	007-005	2,449.23
ANDERSON LORA JANE N		011-067	4,251.00
*ANDERSON WARREN R & AUDREY H		025-018-002B	4,947.07
ANDERSON WILL C & JULIANA C		026-017	1,686.23
ANDERSON WILL C & JULIANA C		026-018	68.67
ANDREWS CAROLINE A; CHARLES S &	CATHARINE H ANDREWS	009-029	8,140.12
ANDREWS CAROLINE A; CHARLES S &	CATHARINE H ANDREWS	009-028	1,968.54
ANDREWS CRAIG S		020-093	4,198.68
ANDREWS CRAIG S			382.59
ANDREWS DANIEL		021-013-A	265.96
ANDREWS DANIEL & EVELYN		021-004	1,136.87
ANDREWS HEATHER LMT			37.06
ANDREWS JOHN F JR		029-033	3,240.57
ANDREWS JOHN F JR & LISA T		016-115	2,311.89
ANDREWS JOHN F JR DMD			536.28
ANDREWS LAWRENCE E & DEBRA H		029-021-D	119.90
ANDREWS MALCOLM		021-019	1,497.66
ANDREWS WILLIAM	HEATHER M S ANDREWS	019-016-A	2,362.03
ANDREWS WILLIAM	HEATHER M S ANDREWS	019-016	2,559.32
ANGEL JACK DELANO & SARA T		011-009-K	900.34
ANGELONE MARY SANDRA		026-033-F	1,614.29
ANNABLE JEANNETTE E	JEANNETTE E ANNABLE LIV TRST	010-032-021B	2,065.55
ANNE P BUTLER REVOCABLE TRUST	ANNE P & WILLIAM S BUTLER	018-040	2,016.50
ANNENBERG MARCIA		029-041-003	1,273.12
ANTHONY VAUGHAN C & JOANNE A		029-007	259.42
ANTHONY VAUGHAN C & JOANNE A		029-007-A	313.92

Owner	Second Owner	Map Lot	Tax
APOLLONIO SPENCER & ANNMARIE		022-054	1,564.15
APOLLONIO TAYLOR		029-028	1,795.23
APPALACHEE VILLAGE ASSOCIATION		021-044	412.02
APPALACHEE VILLAGE ASSOCIATION	C/O JENNIFER AND TERRY GRAY	021-042	2,190.90
AREY CATHERINE G		026-033-D	1,373.40
ARLENE G MCINTOSH TRUST		015-118-002	2,910.30
*ARMENDARIS JOYCE S		019-127	1,426.37
ARMY KENNETH L & NANCY L		015-026-001	5,918.70
ARMY KENNETH L & NANCY L		015-025	260.51
ARNOLD GARY L & RITA E		026-007	2,988.78
ARSENAULT ANYA			41.42
ARSENAULT JOHN N & LAURA M		022-060	1,613.20
ASHER PAULA J		019-143	2,053.56
ASPLUNDH EDWARD K & GWENDOLYN M		021-071-A	5,490.33
ASPLUNDH EDWARD K & GWENDOLYN M		021-068	3,883.67
ASPLUNDH EDWARD K & GWENDOLYN M		021-069	3,782.30
ASPLUNDH EDWARD K & GWENDOLYN M		021-071	4,810.17
ATKINSON DENISE A		019-104	1,118.34
ATKINSON SCOTT E		004-001-A	3,281.99
ATKINSON SCOTT E	SYDNEY E ATKINSON	004-001	9,359.83
ATLAS ENTERPRISES LLC		010-054-013	372.78
ATLAS ENTERPRISES LLC		010-054-011	309.56
ATLAS ENTERPRISES LLC		010-054-009	359.70
ATLAS ENTERPRISES LLC		010-054-004	318.28
ATLAS ENTERPRISES LLC		010-054-005	284.49
ATLAS ENTERPRISES LLC		010-054-002	318.28
ATLAS ENTERPRISES LLC		010-054-003	304.11
ATLAS ENTERPRISES LLC		010-054-010	299.75
ATLAS ENTERPRISES LLC		010-054-008	1,740.73
ATLAS ENTERPRISES LLC		010-054-012	451.26
ATLAS ENTERPRISES LLC		010-054-001	280.13
ATLAS ENTERPRISES LLC		010-054-007	358.61
ATLAS ENTERPRISES LLC		010-054-006	294.30
AUDIN CURTIS H	JANIS AUDIN GUELZOW	010-064	991.90
AUDIN CURTIS H	JANIS AUDIN GUELZOW	010-059	114.45
AUGUSTINE VALERIE M		030-029	988.63
AZARIAN MARGARET EMERY		010-003	1,164.12
BABCOCK KATHERINE P	L KENT BABCOCK	011-052	1,545.62
BADGER JEFFREY S	MELISSA J LANGILLE	023-023	1,052.94

Owner	Second Owner	Map Lot	Tax
BAGONZI ELIZABETH SUTTON	JOY SUTTON COLLINS	024-050	3,531.60
BAILEY ROBERT J & MARY A		015-043-016	3,784.48
BAKER DONALD & BARBARA	BARBARA SANDS	020-031	1,347.24
BALLS ANN K	VINCENT MATTHEW BALLS	018-064-A	1,462.78
BALMY DAY CRUISES		015-079	765.18
BALMY DAYS-MARANBO II INC			13.08
BALOG SHELIA A		029-006-C	1,382.12
BALSDON ELIZABETH C		018-001	860.01
BALSDON RUTH S		029-040-C	1,364.68
BALSDON TYLER		022-039-001-A	27.25
BANK OF MAINE (THE)			840.39
BANK OF OKLAHOMA NA	JAMES B KITE JR TRUSTEES	009-001	22,123.73
BARKER BENJAMIN L		029-006-G	1,488.94
BARKER GARY T		022-022	3,967.60
BARNES ARTHUR P & HELENE S	THE BARNES REVOCABLE TRUST	004-015	5,549.19
BARNHURST KEVIN J TRUSTEE	DONNA A BARNHURST TRUSTEE	014-020-003B	2,794.76
BARR PAUL T & ILENE A		017-014	3,351.75
BARRETT MARY E		004-017	4,355.64
BARROWS JAMES R & WENDY A		018-065	1,428.99
BARROWS JAMES R & WENDY A		018-065-A	1,710.21
BARRS CHARLES S JR & KATHLEEN		011-054-A	4,324.03
BARRY BRUCE & VIVIAN		025-014-B-003	1,983.80
BARTER ALFRED A		020-186	98.10
BARTER ALFRED A		020-185	1,147.77
BARTER ALLEN J & KATHRYN T		026-021	1,054.03
BARTER CALVIN W & SALLY P		029-026	742.29
*BARTER DONALD S		026-001	1,694.51
BARTER DONALD S; GARY L ARNOLD	THOMAS R VANACORE	026-008-A	19.62
BARTER GAIL P	JOHN R HUTCHINS	026-033-002	1,278.57
BARTER GREGORY W & LUCY H		022-050	1,464.96
BARTER HOWARD B & SALLY S		028-011	3,248.20
*BARTER JAMES C & NELLIE S		031-034	1,305.38
BARTER KEVIN L		020-139	1,069.29
*BARTER M ROBERT		020-054	4,404.25
BARTER MARY		026-024	627.84
BARTER MICHAEL A	KIMBERLY R SOLER	025-001-B	1,675.33
*BARTER MILES N & SHARON		015-050	1,566.98
BARTER SANDRA L		029-040-F	1,064.93
BARTLETT FRANCES M		017-002	2,581.12

Owner	Second Owner	Map Lot	Tax
BARTLETT HILARY E		029-021	1,669.88
BARTON ALEXANDRA; SARAH; LISA	WILLIAM F BARTON	004-032	2,399.09
BARTON ROBERT BRADFORD		004-020	5,172.05
BARTON FREDERICK D	KATHRYN R LUNNEY	004-038	6,488.77
BARTON WILLIAM E. TRUSTEE	W.E. BARTON REV TRUST 7/2/96	004-025	10,653.66
BARTON WILLIAM E. TRUSTEE	W.E. BARTON REV TRUST 7/2/96	004-033	3,710.36
BASS JOHN R II TRUSTEE		004-063	12,774.80
BATAKIS MARY T		029-008	240.89
BATH SAVINGS INSTITUTION			1,104.17
BATH SAVINGS INSTITUTION		015-096	10,664.56
BATTISTINI SHARON			10.90
BAYBERRY HOUSE INC			156.96
BAYBERRY HOUSE LLC		020-104	3,865.14
BAYVILLE INN INC		024-021	4,753.49
BAZINET SUZANNE C TRUSTEE	RONALD BAZINET	011-063-A	1,097.63
BBH MONTGOMERY ROAD LLC		022-043	2,223.60
BBH REALTY LLC			151.51
BBH REALTY LLC		015-072	7,189.64
BBH SCHOOL STREET LLC		020-149	1,427.90
BEACH COVE HOTEL & RESORT			352.07
BEACH CREST LLC		007-008-B	1,417.00
BEACH POINT LLC		007-008-C	7,669.24
BEAL TED M & KAREN L		015-030	3,457.48
BEALE DANIEL	PAUL D MAVRIS	011-006	1867.17
BEALS DAVID A & VIRGINIA A	BEALS FAMILY VAC HOME TRUST	010-032-081B	1,916.22
BEAN DAVID A			21.80
BEAN DAVID A & KATHRYN A		010-020	11,400.31
*BEAN KATHLEEN M & LAURIE L		010-019	3,210.70
BEAN THOMAS R & VIVIAN E	JOINT REV CO-TRUSTEES	010-067	1,082.37
BEAN THOMAS R & VIVIAN E	JOINT REV CO-TRUSTEES	010-068	114.45
*BEANE GLADYS D		025-007-ON	158.70
BEANE GLADYS;ROBERT & LEON BLACKMAN	GARY BLACKMAN; PATRICIA CLARK	025-007	488.32
BEANE JUNE L		026-022-E	1,291.65
BEAUCHEMIN FAMILY REV LIVING TRUST	ALFRED E & GEORGIA G BEAUCHEMIN	010-047	1,759.26
BEAVER JANICE		016-053	784.80
*BECKMAN HERBERT & PATRICIA		020-190-A	2,001.89
BECKMAN, HERBERT D.	PATRICIA BECKMAN	014-039-004C	2,666.14
BEEES ABIGAIL M & JONATHAN D		005-005	8,306.89
BEGLEY DONNA			2.18
BEGLEY JAMES E & DONNA E		020-157	1,616.47

Owner	Second Owner	Map Lot	Tax
BELIASOV JAMES P & JANICE C		014-039-005A	2,141.85
BELL REXFORD DEVISEES OF		016-051-001	44.69
BELL VICTORIA A & SUMNER A		023-011	478.51
BENARDETE DIEGO		020-010	1,265.49
BENEDICT ANDREW		018-054	1,262.22
BENEDICT PETER B & JAN R		015-089	2,612.73
BENICA CHARLES W & BEVERLY	ARTHUR G & SHERRY L BENICA	020-063-003	963.56
BENNER DAVID R & EMMA P		022-086	1,800.68
BENNER PAULA J		020-065-002	1,953.28
BENNETT ELIZABETH F		016-048	1,415.91
BENOIT ANDRE EUGENE JR		028-011-A	4,321.85
BENOIT KENNETH J JR	PATRIICA R BENOIT	005-019	11,840.67
BERGER STEVEN		020-131	1,893.33
BERGERON JACQUELINE		020-102-004	1,233.88
BERGQUIST FAMILY REVOCABLE TRUST	FRED E & CAROL A BERGQUIST	020-159	1,536.90
*BERNATH JOSEPH J & HELENA		019-042-A-00	3,174.73
BERRILL MICHAEL & DEBORAH		017-026	49.05
BERRILL MICHAEL & DEBORAH		017-019	4,464.64
BERRY THOMAS A		019-145	4,756.76
BERRY THOMAS A ESQ			110.09
BEST LISA N		016-130	1,887.88
BETTINA PIERCE SIGMAN REV LIV TRUST	PIERCE SIGMAN BETTINA	020-053-F	1,727.65
BEVERIDGE JOHN W & ANDREA		006-002-Q	248.52
BEVERIDGE JOHN W & ANDREA		006-002-N	1,233.88
BIBBINS GORDON W		018-049-001-A	1,796.32
BIGOS KELLIE		006-026	1,176.11
BILLARD PHILIP W		020-094	2,865.61
BILLIG MICHAEL D & ELIZABETH J		028-004	7,590.76
BILLIS MITCHELL J		019-125	1,527.09
BIRD LESLIE JEAN		022-052	1,669.88
BISCHOFF NANCY G		029-034-C	311.74
BISCHOFF ROY R	NANCY G BISCHOFF	029-034-D	2,053.56
BISSELL SONIA L		010-024	7,081.73
BISTRO LLC			296.48
*BLACKMAN CHARLES E		023-022	500.96
BLAKE GARY I & NEIL F TRUSTEES		015-004	26,786.75
BLAKE GERALDINE A LIFE ESTATE		031-008-B	1,224.07
BLAKE RONALD L		014-025	3,313.60
BLAKE SCOTT S	ELIZABETH A RETTENMAIER	014-026	1,266.58

Owner	Second Owner	Map Lot	Tax
BLAKE NEIL F	SHEILA R BLAKE	019-067	1,856.27
BLAKE'S BOATYARD INC			417.47
BLAKESLEE MERRITT R	MARTHA A BLAKESLEE	029-001-002	5,472.89
BLAKESLEY ROBERT G	ALINA C BLAKESLEY TRUSTEE	024-018	2,029.58
BLAMEY BEVERLY T & JEROME L		019-020	2,117.87
BLANCHARD BARBARA A	DEBORAH HANSEN	018-039-ON	635.47
BLANCHARD BARBARA A	DEBORAH HANSEN	018-039	1,249.14
BLANE DIANNE M & DOROTHY	DOROTHY M HABEL CO-TRUSTEES	021-066	5,308.30
BLINKHORN ANN L	RODERICK E KESTING	029-006-D	1,892.24
BLINKHORN ANN L	RODERICK E KESTING	029-006-B	93.74
BLISS EDWIN C & LUZ ELENA R		005-031-A	2,295.54
BLOIS ELLEN M		022-029	1,732.01
BLUEWATER INC		030-040-041	572.25
BOATHOUSE PUB & LOBSTER BAKES INC		020-128	291.03
BOGART FAMILY LLC		027-001-226	741.20
BOGGS BLANCHE D		015-054	1,544.53
BOGGS DAVID H & BLANCHE D		011-009-N	685.61
BOHEMOND CORPORATION		010-032-091A	2,196.35
BOND CHRISTOPHER		015-088	2,318.43
*BONGIORNO WAYNE J		031-004	874.83
BONIFACE LAURIE & W OQUENDO			156.96
BOORD DRUMMOND R	MARIA C BOORD	008-001	4,064.61
BOOTHBAY HARBOR ARTISANS INC			33.79
BOOTHBAY HARBOR FRAMERS INC			91.56
BOOTHBAY HARBOR MARINE SERVICES			42.51
BOOTHBAY HARBOR SHIPYARD LLC			930.86
BOOTHBAY HARBOR YACHT CLUB		014-024	3,104.32
BOOTHBAY HARBOR YACHT CLUB			734.66
BOOTHBAY HARBOR YACHT CLUB		014-023	2,194.17
BOOTHBAY HARBOR YACHT CLUB		014-018	2,210.52
BOOTHBAY HARBOR YACHT CLUB		014-022	997.35
BOOTHBAY HARBOR YACHT CLUB		014-019	8,010.41
BOOTHBAY HARBOR YACHT CLUB		014-017	6,581.42
BOOTHBAY HARBOR YACHT CLUB		014-023-A	109.00
BOOTHBAY HOLDINGS LLC		022-017	24,751.72
BOOTHBAY INVESTMENT ADVISOR INC			10.90
BOOTHBAY LOBSTER WHARF INC			381.50
BOOTHBAY MOVING PICTURE CO INC			149.33

Owner	Second Owner	Map Lot	Tax
BOOTHBAY REGION ART FOUNDATION			51.23
BORKOWSKI BENJAMIN J & LOIS A		013-010-A	2,873.24
BORROFF MARIE EDITH		028-014	4,573.64
BOSCO JOSEPH A & CAROL B		024-014	1,255.68
BOSIO AGUSTINI J & IRENE L		021-015-A	1,424.63
BOSIO RICHARD A & LAURA A			408.75
BOTTI JAMES A.	GERALDINE V. BOTTI	010-001	2,514.63
BOUCHARD MATTHEW A	MEGAN A WILEY	019-021	2,540.79
BOUCHER DANIEL V	CATHIE J BOUCHER	016-109	1,165.21
BOUFFARD RONALD P		019-015	2,328.24
BOUFFARD RONALD P BS DC			56.68
BOULOS CHERYL R	DAVID W & DOUGLAS C RICE	003-002	4,883.20
BOURASSA CYNTHIA A		017-023	820.77
BOURNAKEL CHRISTINA E			29.43
BOURNAKEL KAY A		010-032-072B	2,522.26
BOWDEN JONATHAN D	BIANCA LAPOINTE	016-060	1,582.68
BOWDITCH ROAD LLC		012-002	8,268.74
BOWDITCH ROAD LLC		012-003	10,157.71
BOWDITCH ROAD LLC		012-003-A	204.92
BOWDITCH ROAD LLC		012-006	16,377.25
BOWDITCH ROAD LLC		012-008	6,290.39
BOWDITCH ROAD LLC		012-007	7,238.69
BOWDITCH ROBERT S & LOUISE J	C/O LORING WOLCOTT & COOLIDGE	004-060	10,152.26
BOWER AMY S	DAVID C FISICHELLA	021-025-A	2,005.60
BOYD ANN M		013-006	1,963.09
BOYD DANIEL P		030-002-009	2,394.73
BOYD KATHERINE M		019-014	3,157.73
BOYD KATHERINE M		019-001	1,892.24
BOYD ROBERT W		019-018	5,721.41
BOYD ROBERT W		013-005	1,781.06
BOYD ROBERT W & KATHERINE M			210.37
BOYD R GARY		030-002-010	386.95
BOYNTON RODNEY D., TRUSTEE	MARCIA K. BOYNTON TRUSTEE	017-008	4,836.33
BPUMO ENTERPRISES LTD			273.59
BRACKETT RUSSELL			61.04
BRACKETT SHIRLEY F		020-146	1,494.39
BRADLEY SUSAN F	CHARLES FLETCHER TRUSTEES	024-011	204.92
BRADLEY SUSAN F	CHARLES FLETCHER TRUSTEES	024-036	2,535.34
BRADLEY SUSAN F	BRADLEY FAMILY RESIDENCE TRUST	024-054-C	4,987.84
BRANCH MARGARET A & STEPHAN R		020-051	4,449.38

Owner	Second Owner	Map Lot	Tax
BRANCH ROSS	BRANCH ANETA ROXANA KISS	029-013-I	2,166.92
BRANCH STEPHAN			21.80
BRANCH STEPHAN & MARGARET		022-049	243.07
BRANDT CHRISTOPHER & LANA E		022-044	1,915.13
BREAKWATER REALTY LLC		005-012	10,639.49
BREITNER NORMAN F & EMILY R		026-010-A	2,239.95
BREITNER NORMAN F & EMILY R		026-022-D	3,183.89
BREMER JACK M & SUSAN P		019-042-A-009	3,465.11
BREWER DOROTHY		030-029-A	2,009.96
BREWER HERBERT K JR		023-018	480.69
BREWER HERBERT K JR		023-016	885.08
BREWER HERBERT K JR		023-026-B	245.25
BREWER JENNIFER L		023-026-005-	1,693.86
BREWER MARC & TRACY		016-063	692.15
BREWER MARC A		016-073	1,529.27
BREWER MICHAEL A		023-026-001	1,481.31
BREWER MICHAEL M & MARTHA	MARTHA J CLAYTER	021-036	1,184.83
BREWER PATRICIA A		030-026	2,113.51
BREWER RUSSELL O & HEATHER M		020-103	2,885.23
BREWER SHAWN		023-026-002	1,412.64
BREWER TERRY O		006-030	904.70
BREWER WAYNE A & LUCY A		031-026-C	808.78
BROOKS DAVID A & ANNE G		014-030	3,743.06
BROOKS DAVID A & ANNE G		014-030-A	64.31
BROOKS DAVID A & ANNE G		014-016-A	92.65
BROWER STUART L		016-145	6,460.43
BROWN BARBARA E		019-013	1,079.10
BROWN BROS INC		010-040	2,587.66
BROWN BROS INC		010-038	2,775.14
BROWN BROS INC		010-035	88.29
BROWN BROS INC			1,845.37
BROWN BROS INC		010-041	2,332.60
BROWN BROS INC		010-034	25,815.56
BROWN BUDDY			31.61
BROWN CYNTHIA P	JUDITH A WILLIAMS	020-018-A	1,317.81
BROWN CYNTHIA P	JUDITH A WILLIAMS		40.33
BROWN ELIZABETH GILES	TIMOTHY B BROWN	029-042-E	2,230.14
BROWN JANICE M		025-014-B-00	1,192.46
BROWN KAY LIFE TENANT		016-134	1,055.12

Owner	Second Owner	Map Lot	Tax
*BROWN KENNETH A & JOAN		010-039	3,538.14
*BROWN KENNETH A & JOAN		016-049	2,131.60
BROWN LAWRENCE K & ROSEMARY J		016-081	2,386.01
BROWN LINWOOD L III	LISA A KLUMB	003-005-009	8,516.17
BROWN LOUISE D & CATHY E	CATHY E MCDANIEL	029-029	1,579.41
BROWN MARY LEE		010-032-051B	1,906.41
BROWN MARY LEE			15.26
BROWN MICHELLE J		010-009	1,430.08
BROWN RICHARD E & SANDRA L		016-135	201.65
BROWN SANDRA L		021-025	4,549.66
BROWN TIMOTHY		029-042-D	464.34
BROWN TIMOTHY E		029-042-C	199.47
BROWN TIMOTHY E		029-042-B	267.05
BROWN WILLIAM G	KATHLEEN M MORRELL-BROWN	022-039-025	273.59
BRUEN CHRISTINA M	MARGARET BALDRIDGE	005-006	8,258.93
*BRUENING CARL J L & JUDY ANN		022-062	1,181.56
BRUNNER EDWARD K & MARGARET R		010-023	6,472.42
BRYER STEPHEN E & ROBERTA J		029-002-A	1,876.98
BRYER STEPHEN E & ROBERTA J		029-002-C	2,026.31
BUCK JOHN T		016-089	730.30
BUCKLEY HENRY T JR & DIANE	DIANE D BUCKLEY TRUSTEES	016-106	1,842.10
BUNKER ALLEN & PRISCILLA A		020-130	1,519.46
BURGOYNE WALLACE CARR & DAWN		017-002-A	1,997.97
BURK EILEEN G		029-041-001	1,289.47
BURKE EDMUND P & CLAIRE A		016-018-A-00	2,181.09
BURLEY PHYLLIS NORTON		027-001-137	597.32
BURNHAM DOUGLAS		017-036	3,788.84
BURNHAM LISA A		016-137	3,222.04
BURNHAM LISA A		016-102	1,738.55
BURNS LAURA E		014-013	2,549.51
BURRILL CAROL J		006-A-001	1,433.35
BUSH BARBARA S TRUSTEE		014-014	1,701.49
BUSSELL BERNI H		014-020-010A	2,767.51
BUTHY KRAIG & KERRY S		019-054	2,210.52
BUTLER DAVID E		019-092	2,038.30
BUXTON CAROL D			9.81
BUXTON CAROL D		008-007	6,440.81
BYRNE JAMES L		029-013-C	2,951.72
C & D HOUSING SOLUTIONS LLC		019-139	1,172.84

Owner	Second Owner	Map Lot	Tax
CAGLE NATHAN E JR & LINDA S		018-049-001-B	1,796.32
CAIN RICHARD A & JOANNE P TRUSTEES		024-012-C	7.63
CAIN RICHARD A & JOANNE P TRUSTEES		024-012-B	7.63
CALDWELL JANA CRS GRI			2.18
CALDWELL JANA L		010-011	4,474.45
CALLNAN JOSEPH O & MARIE R		022-048	928.68
CALYPSO INC			25.07
CAMILLE F RICHARDSON REVOCABLE TRUST	CAMILLE F RICHARDSON	015-043-026	4,042.81
CAMPBELL CREEK HOUSING PARTNERS LP		018-045-A	10,251.45
CAMPBELL CREEK HOUSING PARTNERS LP		018-045-D	9,164.72
CAMPBELL DANIEL THOMAS & SILVIA		022-088	1,521.64
CAMPBELL DIANE D		015-027-A	218.00
CAMPBELL JAMIE			44.69
CAMPBELL JASON L & TRICIA A		019-091	1,593.58
CAMPBELL JUNE		020-029	1,516.19
CAMPBELL RONNIE & JAMIE		030-027-00A	450.17
CAMPBELL THOMAS C & BELINDA		021-021	3,759.41
CAMPBELL WILLIAM R		015-080	2,336.96
CAMPBELL WILLIAM R & KELLY J		029-013	3,495.63
CAMPBELL'S COVE INVEST CORP		015-102	5,806.43
CANE CLIFTON & ANNE		015-003	2,463.40
CANE CLIFTON R & ANNE			77.39
CANN DAVID J	PATRICIA STROHMAN-CANN	019-137	2,162.56
CANNON MARY W & CHARLES E	MARY W CANNON TRUST	014-003	1,794.14
CAP'N FISH'S MOTEL & MARINA INC		016-024	18,400.29
CAP'N FISH'S MOTEL & MARINA INC		016-118	1,569.60
CAPORALE ERNEST J & MARY R		026-016	2,527.71
CAPOZZI FAMILY LTD PARTNERSHIP		021-074	2,411.08
CARBONE DEBORAH BISHOP		020-114	1,653.53
CARBONE ELLEN M		020-133	1,980.53
CARBONE STEPHEN L III		020-132	2,267.20
CARDEN MAREN LOCKWOOD		026-003	147.15
CAREFUSION SOLUTIONS LLC			126.44
CARITO WILLIAM A	BARBARA A ROSS	020-162	2,657.42
CARITO WILLIAM A	BARBARA A ROSS	020-160	786.98
CARLISLE JOANNE THORP		011-007	1,362.50
CARMODY WILLIAM F III & TRINA		022-001	1,066.02
CARMOLLI PATRICIA P		015-002	2,368.57
CAROLIN DENNIS A & TRACIE Y		019-026	1,587.04

Owner	Second Owner	Map Lot	Tax
CARON WENDY J & THOMAS		030-006-B	2,909.21
CAROSIELLI SHERRY L		016-069	1,397.38
CAROUSEL MUSIC THEATRE LLC			294.30
CAROUSEL REALTY LLC		026-037-D	5,019.45
CARPENTER E JANE		018-029-A	1,277.48
CARROLL JOHN J JR & DEBORAH		015-043-025	3,505.44
CARTER ARTHUR			32.70
CARTER ARTHUR A		018-041	1,311.27
CARTER DOUGLAS A		023-005	46.87
CARTER DOUGLAS A		017-024	95.92
CARTER DOUGLAS A		023-026-006	191.84
CARTER DOUGLAS A		023-026-007	191.84
CARTER DOUGLAS A		023-026	438.18
CARTER DOUGLAS A & REBECCA		018-028	6,336.17
CARTER DOUGLAS ANDREW		010-074-A	1,520.55
CARTER MATTHEW		031-013	2,244.31
CARTER VICTORIA		031-013-B	554.81
CARTER DOUGLAS	REBECCA D CARTER	021-040	898.16
CARVER ERNEST & VICKIE		018-048	1,183.74
CARY BARBARA		019-109	1,754.90
CASE NANCY P		023-025-A	1,878.07
CASEY JEREMIAH M		020-039	1,620.83
CASEY DIANA		019-105	530.83
CASEY RYAN J	HEATHER L CASEY	018-038	1,555.43
CATALINA MARKETING CORPORATION			27.25
CAVANAUGH LINDA M	LOIS-JEAN BERRY	016-018-A-00	2,100.43
CAVANAUGH TOM R.		016-045	1,597.94
CCM STYLE LLC		001-008-ON	75.21
CELLER DONALD H & ARLENE E		016-097-A	263.78
CELLER DONALD H & ARLENE E		016-085	2,448.14
CENTRAL MAINE POWER COMPANY	C/O IBERDROLA USA MNGNT CORP	022-019	2,062.28
CENTRAL MAINE POWER COMPANY	C/O IBERDROLA USA MNGNT CORP	099-099	37,904.75
CHAMBERLAIN DWIGHT L & SYLVIA M		016-113	1,422.45
CHAMBERLIN DOREEN M		022-055	1,194.64
CHAPMAN CHARLES H & DONNA H	RICHARD R & JEDDA L MARTEL	019-042-A-004	3,242.75
CHAPMAN LAURA			112.27
CHAPMAN LAURA W		020-077	5,438.01
CHAPMAN MARGARET M		015-093-A	1,388.66
CHAPMAN TROY P & EMERY		020-075	6,134.52

Owner	Second Owner	Map Lot	Tax
CHAPPELLE DONNA R		030-001-A	372.78
CHARLES D WICK REVOCABLE TRUST	CHARLES D WICK TRUSTEE	007-002	1,463.87
CHASE CORDELIA V		007-004	1,473.68
CHASE PETER W		019-113	1,700.40
CHASE ROBERT C & JOAN S		026-012	3,685.29
CHENOWETH JEAN FRIEDA		018-031	2,203.98
CHENOWETH THELMA S		029-028-ON	14.17
CHOWDER HOUSE INC			100.28
CHRISTMAS MAGIC OF MAINE INC			46.87
CHRISTOPHER MICHAEL HENRY SR	MARCIA LYNNE TRUSTEES	016-132	1,388.66
CHRISTOPHER RICHARD J & NANCY C		013-021	3,099.96
CHRISTY FABRY L		025-017-009	2,843.81
CHRYPLEWICZ TOM & MAGEN E		030-030-A	722.67
CHURCH OF OUR LADY QUEEN PEACE		016-122-001	1,675.33
CHURCH OF OUR LADY QUEEN PEACE		016-022	4,654.30
CHURCHILL GREGORY P & MARY D		006-002-L-00	478.51
CHURCHILL THOMAS & MONICA		015-082	4,675.01
CHURCHILL THOMAS & MONICA			75.21
CIANELLI SHELIA N; GILL REALTY LLC	PATRICIA J SAVERY	018-067	1,014.79
CIANELLI SHELIA N; GILL REALTY LLC	PATRICIA J SAVERY	026-020	924.32
CIECHANOWSKI RONALD M		018-031-A-1	571.16
CIECHANOWSKI RONALD M & MARIA T		018-031-B	2,037.21
CIECHANOWSKI RONALD M & MARIA T		018-027-A	196.20
CIKUT MAINE TRUST	BARBARA B CIKUT & JOHN J CIKUT	016-018-A-1B	2,303.17
CIRULLO WILLIAM D & SUSAN E		016-050	2,436.15
CIRUTI JOAN		020-208-B	675.80
CIT FINANCE LLC			685.61
CIT TECHNOLOGY FINANCING SERVICES			560.26
CLADIS HARRISON M & LISA H	SUSANNE G HAMBLIN	013-014	2,472.12
CLAPP LINDA B		029-006-K	69.76
CLAPP LINDA B		029-006	2,353.31
CLARICE M YENTSCH & CHARLES YENTSCH	FAMILY REV TRUST AGREEMENT	025-028-A	1,685.14
CLARK ANDREW D & KATRINA C		029-019	356.43
CLARK ANDREW D & KATRINA C		029-018	1,044.22
CLARK LINDA L		022-041	1,578.32
CLARK REALTY TRUST	ROBERT H & GLENNA C CLARK	026-004	2,687.94
CLARK SARAH R & THOMAS E		017-013	3,429.14
CLARK, SARAH C.		017-021	1,818.12
CLARKSON TOBY J DMD			384.77

Owner	Second Owner	Map Lot	Tax
CLAY S ORMSBEE REVOCABLE TRUST	CLAY S ORMSBEE TRUSTEE	020-003	1,215.35
*CLOSSON DONNA L		016-103	1,740.29
CLOSSON DONNA LEE		016-136	175.49
CLOSSON MARY E & JERRY JR		016-052	1,732.01
CLOUGH ROSALIE C	VALERIE C SANDFORD	015-043-010	3,589.37
COADY JOHN ALLEN		026-034	1,081.28
*COADY MARLENE		022-039-017	76.95
COAST & COTTAGE INC			6.54
COASTAL CAR WASH INC			876.36
COASTAL MAINE BOTANICAL GARDENS INC			89.38
COASTAL MAINE POPCORN CO INC		028-008-A	137.34
COCA COLA COMPANY THE			13.08
COCA-COLA BOTTLING OF NORTHERN			297.57
COCHRAN CAROLE C		015-043-034	2,524.44
COFFIN CHRISTINE A	HOWARD W WILLIAMSON	013-009	2,036.12
COFFIN JEANETTE L DEWISEES		016-121	2,811.11
COHEN LAWRENCE B.,	ANGELA CUCCIO ET AL, TRUSTEE	017-040	4,206.31
COLA SHARYN A & DEREK A		026-022-C	1,474.77
COLADARCI ALISON		020-142	1,414.82
COLBURN SUZANNE F		019-038-C	1,035.50
COLBY MARK		022-030	1,095.45
COLBY RALPH HAYES		018-058	2,855.80
COLCORD DONALD W		030-042	1,000.62
COLCORD LARRY E & MARY H		020-203	1,724.38
COLCORD LARRY E & MARY H ET ALS		016-058	1,279.66
COLE IO BOOTHBAY HARBOR ME LLC		030-008-B	6,536.73
COLE PETER & KAREN		015-045	3,557.76
COLEMAN JAMES JR TRUSTEE	COLEMAN MAINE NOMINEE TRUST	024-024	1,350.51
COLETTE & MICHAEL LLC		030-023-A	664.90
COLETTE & MICHAEL LLC		030-021	2,158.20
COLLINS CRAIG S	PAMELA A GARDINER	024-026-D-001	130.80
COMMON GROUND INC			99.19
CONLEY PAUL & CLAIRE		019-042-A-037	3,602.45
CONN ROBERT H JR & LISA A		025-014-B-00	8,421.34
*CONNELLY COLMAN J & MARY P		022-067	1,656.36
*CONNELLY WILLIAM	MARGARET T CONNELLY-LYELL	018-071	1,531.01
CONNORS CHRISTOPHER C		014-005C	15,491.08
CONNORS CHRISTOPHER C		014-005A	9,902.65
COOK PETER R		021-045	2,835.09

Owner	Second Owner	Map Lot	Tax
COOMBS JULIETTE M		029-013-D	2,830.73
COOPER GEORGE JR		015-067-B	1,821.39
COOPER RUSSELL J III & UNNI		009-014	8,636.07
COPELAND SUSAN J		024-008	2,404.54
COPELAND SUSAN J		024-006	372.78
CORBIN DAVID C TRUSTEE	CORBIN FAMILY LTD PARTNER TRST	009-007	6,216.27
CORREA JILL M		016-126	1,494.39
CORREA JILL M & ROBERT S JR		016-129	2,777.32
CORREA KRISTIN L.		006-002-S-001	465.43
CORREA KRISTIN L.		006-002-S	225.63
CORSON CAMILLE		011-045	3,288.53
COSSABOON WILLIAM H & JOAN M		011-009-H	830.58
COURT STREET VENTURES INC		022-020-A	3,700.55
COURT STREET VENTURES INC			264.87
COVE LANDING ASSOCIATION	C/O JAMES YARDLEY	002-006	454.53
COVELL PEGGY		008-006	5,887.09
COVIELLO JOHN M JR & NANCY M		020-140	1,296.01
COWAN/HALL TRUST		004-022	7,689.95
COWDERY FAMILY TRUST		010-016	2,099.34
COWDERY MARTHA H		010-018	1,261.13
COWDERY MARTHA H		010-017	56.68
COZY CONDO INC		019-038-D	857.83
CPP LLC		015-010	8,507.45
CRAGIN CAROL E		020-121	1,367.95
CRANDALL MARION G		001-003	8,594.65
CREASER EDWIN P & MARJORY E		026-021-A	1,853.00
CRESSEY LEIGHTON R & LUCILE R		016-012	1,531.45
CREST TRUST; ELLEN HUNTER SCOTT	MARTHA S MORACHE TRUSTEES	016-001	1,952.19
CROCKER ALLAN R	BARBARA M CARBONE-CROCKER	030-006	2,364.21
CROMWELL RONALD ALFONS	RONALD A. CROMWELL REV. TRUST	021-009	2,137.49
CROMWELL RONALD ALFONS	RONALD A. CROMWELL REV. TRUST	021-010	603.86
CRONIN CORNELIUS		016-090	1,511.83
CRONIN EDWARD R & BARBARA L		011-029	707.41
CROSS KERNAN M	JANE BERKOWITZ	020-194	1,428.99
CROSS RALPH H & LOIS P		021-031	2,153.84
CRUDEN WALTER K		021-015-B	4,139.82
CRUICKSHANK GORDON S		021-057	1,687.32
CRYSTAL SPRINGS WATER COMPANY			8.72
CUCCI KATHLEEN A		020-030	1,590.31

Owner	Second Owner	Map Lot	Tax
CULBERT FAMILY LLC		025-014-C	2,166.92
CUNDY BARBARA		020-135	1,322.17
CURTIS JEFFREY D		015-111	7,552.61
CURTIS JEFFREY D		020-189	2,851.44
CURTIS JEFFREY D		015-005	8,708.01
CURTIS LEWIS G & WENDY W		019-042-A-003	3,247.11
CURTIS OSBORN MARCUS IV		020-049	2,304.26
CURTIS PAMELA			39.24
CURTIS RICHARD M	MOLLY TASKER	013-026	4,063.52
CUSUMANO DANIEL W & TAMMIE L		020-113	1,820.30
CYGNUS MEADOWS LLC		018-024	6,796.15
DALEY JULIANNE M		006-024	941.76
*DALL PAUL E		031-026-E	1,490.68
D'AMELIO ANTHONY		019-080	1,488.94
D'AMELIO ANTHONY J		019-074	147.15
D'AMELIO ANTHONY J		019-081	737.93
DAMON EUGENE A		015-101	1,712.39
DAMON EUGENE A		020-129	1,605.57
DAMON EUGENE A		015-116	4,599.80
DAMON EUGENE A		015-026	14,287.72
DAMON EUGENE A		015-024	4,954.05
DAMON EUGENE A		020-069	4,362.18
DAMON EUGENE A		020-128	2,779.50
DAMON EUGENE A			106.82
DANA CONRAD B; CONRAD B DANA II	GWEN A ZINCK TRUSTEES	008-005	5,869.65
DANIELS FREDERICK J		021-027	119.90
DANIELS VIVIENNE I	PAUL DANIELS	022-039-019	401.12
DANIELS FREDERICK J.		020-199	1,339.61
DANIELSON APRIL E		022-039-015	459.98
DARMSTADER DAVID	SUSAN J WRIGHT	007-007-C	2,974.61
DAVIDSON CHARLES B & JOSEPHINE M	CHARLES B & J. M. DAVIDSON TRUST	021-030	2,164.74
DAVIS DANA F		018-018	1,331.98
DAVIS MARJORIE A		026-025	288.85
DAVIS WILLIAM A III		011-026	797.88
DE FAZIO'S HOLDINGS INC		001-017-A-008A	3,501.08
DEAD RIVER COMPANY		029-035	1,608.84
DEAD RIVER COMPANY			608.22
DEAD RIVER COMPANY		029-024	1,467.14
DEARBORN SONYA			65.40

Owner	Second Owner	Map Lot	Tax
DECARLO SALVATORE P.	ADELAIDE M. DECARLO	022-069	1,567.42
DECOSTA MARY C		019-087	712.86
DEEGLER VAN P & MARCIA E		014-020-008C	2,690.12
DEETJEN JOHN H SR & CAROL E		015-052	1,510.74
DEGENHARD JULIA ANN	KAREN PRITCHARD	019-038-A	1,035.50
DEJARNETT RODNEY V & ANNETTE		014-036	2,094.98
*DEKKER THOMAS A M		029-040-K	1,092.83
DEMASI MARYANN		016-018-A-003C	2,093.89
DEMELLO PATRICIA		019-019	1,154.31
DEMERS PATRICK L	DEBORAH J GILPIN	011-009-B	1,169.57
DENSLOW BRUCE K JR & JAN M		016-018-A-004C	2,229.05
DEPAOLA SUSAN		020-086	2,368.57
DEPHILIPPIS ROBERT M & DONNA M		018-004	1,021.33
DESHAZO MICHELLE		016-068	1,330.89
DESISTO NANCY M & MICHAEL J		019-090	2,459.04
DEUTSCH STEVEN B	ELYNNE L KATZ TRUSTEES	021-067	6,425.55
DEY SUSAN HALLOCK		010-032-051A	1,801.77
DICKSON DOUGLAS G & MARILYN M		015-043-024	3,847.70
DICKSON FAMILY LLC		005-036	8,605.55
DICKSON DONALD H	LISA J DICKSON	016-007	1,967.45
DIGHTON WILLIAM E	KATHY S FRIZZELL	026-026	490.50
DILLEY BRIAN G		009-004	7,464.32
DILLEY R JAMES	R JAMES DILLEY TRUSTEE	004-050	7,532.99
DILTS FRANCES		026-022-A	2,051.38
DINING CONCEPTS UNLIMITED LLC			138.43
DINNAR KENNETH L & JOYCE R		020-060	2,029.58
DINNAR KENNETH L & JOYCE R		020-036	1,960.91
DINNAR KENNETH L & JOYCE R		020-062	257.24
DIONNE STEPHANIE	SYEVEN DIONNE	005-002	3,516.34
DIRECTV LLC			275.77
DISH NETWORK LLC			85.02
DIXON WILLIAM P		019-030	4,229.20
DOBENS JAMES M & MARIE A		018-026	4,096.22
DOBRANSKY DENNIS		023-021	469.79
DOBSON BETTY J		014-039-016B	2,778.41
DOHERTY DAVID W		015-019	4,666.29
DOLAN DENNIS F	EMILY C DOLAN	019-017	2,840.54
DOLLOFF ANN ELIZABETH		015-041	2,091.71
DOLLOFF ANN ELIZABETH		015-042	105.73

Owner	Second Owner	Map Lot	Tax
DOMBERT DAVID G		006-002-M-003	464.34
DOMENECH-CIFUENTES CINDY E TRUSTEE	SUSAN A & HONDO PERDOMO	015-067	1,730.92
*DONAHUE SALLY M & THOMAS A		020-028-A	1,372.96
DOOLEY ANNE T		009-003	2,242.13
DORAN GEORGE R & SARALYN B		020-065-003	2,038.30
DORAY NICOLE L		023-026-005	1,643.72
DOWLING THEODORE		022-039-012	442.54
DOWNEAST CANDIES INC			89.38
DRUCKER MARGARET L		006-002-D	257.24
DRUCKER MARGARET L		006-002-B	1,669.88
DRUMMOND MICHAEL W		021-038	590.78
DRUMMOND MICHAEL W		020-193	1,289.47
DSI GROUP INC			7.63
DUBOIS JEAN & MARYBETH		003-005-003	10,593.71
DUFFY JAMES G & MARY ELIZABETH		025-025	8,182.63
DUGAY THOMAS			34.88
DUMPHY JESSICA	MARK MANFREDI	020-168	1,869.35
DUNBAR LONDA L		031-038	1,230.61
DUNCAN EDMUND S		019-150	1,685.14
DUNSFORD JONATHAN H & JUDITH M		025-014-A	3,779.03
DUNTON ELIZABETH A		018-077	1,412.64
*DURFEE JOYCE		010-010	1,418.74
DUTTON KENNETH L		007-007-I	1,310.18
EAMES ANNE			64.31
EAMES ANNE C & COOK N	COOK N EAMES	030-015	1,365.77
EARLE C BREWSTER & GENEVIEVE L	SEA STREET REALTY TRUST	015-053	1,195.73
EARLE STEPHEN B & LORNA J		029-034-F	987.54
EASTWOOD DAVID B & JUDITH M		005-014	71.94
EASTWOOD DAVID B & JUDITH M		005-013	11,515.85
EASTWOOD DAVID B & JUDITH M		005-009	28.34
EATZ JACQUELINE T		020-063-001	803.33
EDDY ELLEN S	CHARLES C STOVER III	024-035	1,823.57
EDGEWATER PLUS INC		018-061	12,136.06
EDWARD J MAUDE REV LIVING TRUST		001-010	7,893.78
EDWARDS PETER B		001-002	9,677.02
EDWARDS PETER B	CAROLINE CARY EDWARDS	004-062	12,043.41
EDWARDS SHARON T; MELISSA A MARCOS	SARAH LOUISE TURPIN	006-027-002	1,803.95
EGG PROPERTIES LLC		015-075	2,862.34
EGG PROPERTIES LLC		015-109	3,949.07

Owner	Second Owner	Map Lot	Tax
EGG PROPERTIES LLC		015-006	7,503.56
EFLER DAVID M JR	RACHEL A MORELLO-FROSCH	007-008-R	475.24
EFLER DAVID M JR	RACHEL A MORELLO-FROSCH	015-067-C	2,734.81
EISELE ROBERT M		026-035	1,407.19
EKELUND JENNIFER LYNN RILEY	REV TRUST 6/19/13	004-019	4,942.06
ELIZARKOV ANDREI	LARISSA ELIZARKOV	018-046	776.08
ELLIOTT RICHARD W & LYDIA C		015-090	3,383.36
ELLIOTT RICHARD W ESQ			32.70
ELLIS CATHERINE R		028-006	1,014.79
EMERY DAVID R & GLENDA J		003-005-010	1,414.82
EMERY DAVID R & GLENDA J		003-005-011	5,014.00
ENDICOTT JEFFREY & PAULA		018-042	1,246.96
ENDICOTT SUSAN		019-110	1,783.24
ENGERT BRUCE C & MARY-ELLEN		010-008-A	3,934.90
ENGLE JUDY			8.72
ENTRUST OF TAMPA BAY LLC		021-073	5,275.60
ERICKSON GEORGE E & CYNTHIA B		019-077	706.32
ERICKSON GEORGE E & CYNTHIA B		028-010	3,688.56
ERVIN REID HART; STEPHEN COLLINC ERVIN	DIANE ERVIN SUMERLIN	015-020	4,039.54
ESTERBERG ROBERT; ROBIN; MELODIE	KRISTIN & DONALD OSTERBORG	027-001-234	680.16
EUSTIS BETTY M		027-001-186	618.03
EVANOFSKI CONSTANTINE & MARY		019-048	1,402.83
EVANS WILLIAM J & ELIZABETH ANN	EVANS IRREVOCABLE TRUST	002-003	10,238.37
EVANS WILLIAM JOHN JR	PATRICIA ELLIN LAVELLE EVANS	005-008	792.43
EVENTIDE EPICUREAN SPECIALTIES			369.51
EWING ROBERT		010-058	1,145.59
FACTORY COVE DOCK ASSOCIATION		005-021	407.66
FAIR POINT COMMUNICATIONS INC		022-026	3,234.03
FAIRFIELD FRANCES BRADFORD	HAROLD FAIRFIELD	021-008	1,434.44
FAIRFIELD FRANCES BRADFORD	HAROLD FAIRFIELD	021-007	155.87
FAIRFIELD FRANCES BRADFORD	HAROLD FAIRFIELD	017-010	3,433.50
FAIRHAVEN DOCK TRUST	PETER MUNDY & LAWRENCE KENT	013-018-A	550.45
FALCO THERESA R		026-037-00D-001	857.83
*FALLON PATRICIA G & HARLIN		022-051-B	1,670.53
FAMILY DOLLAR STORE			1,104.17
FANSLAU ERNEST & ELIZABETH		010-074	1,437.71
FANTOZZI THOMAS E		029-036	1,131.42
FARNHAM CINDY L		005-032	964.65
FARNHAM FREDERICK L		021-016	1,475.86

Owner	Second Owner	Map Lot	Tax
FARNHAM GARY W & MICHELLE L		026-041	1,476.95
FARNHAM HELEN M		021-006	1,551.07
FARNHAM HELEN M		021-007-A	100.28
FARNHAM HELEN M		021-002	106.82
FARNHAM JONATHAN A		031-026-B	244.16
FARNHAM MERLE W		022-003	777.17
FARRELL RICHARD KENNETH	BINJIE FARRELL	020-201	1,076.92
FARRIN CLIVE D LIFE TENANT		016-015	1,931.48
FARRIN RUTH N	PATRICK FARRIN	031-015-A	467.61
FARRIN JONATHAN M		030-036	19.62
FARRIN STEPHANIE		020-009	741.20
FASSETT FRANK C & MICHELLE		029-021-E	204.92
FASSETT FRANK C & MICHELLE		029-014	356.43
#FASSETT FRANK C & MICHELLE		029-015	49.05
FASSETT MICHELLE L		029-021-B	2,211.61
FEDERAL DISTRIBUTORS			20.71
FEDERAL NATIONAL MORTGAGE ASSOC.		015-086	2,099.34
FEDOROV VICTORIA L		019-089	1,037.68
FELDMANN MICHAEL & SUSAN HODDER		015-067-A	9,178.89
FELDMANN MICHAEL F & SUSAN HODDER			317.19
FERRARA JOSEPH D.	JENNIFER L. FERRARA	001-017-A-007B	3,208.96
FERRELL DOROTHY RUTH	SUSAN LEE REYNOLDS	010-093	337.90
FERRIS KRIS B	MICHAEL R FERRIS	018-068-A	962.47
FERRIS MUSIC SERVICE INC			15.26
FIELD JENNIFER			33.79
FINNIGAN PAMELA	MICHAEL COURT MCCARTHY	020-164	1,552.16
FIORE JILL K		010-084	294.30
FIRST DATA MERCHANT SERVICES			19.62
FIRST FEDERAL SAVINGS & LOAN	ASSOCIATION OF BATH	020-081	5,102.29
FIRST FEDERAL SAVINGS & LOAN ASSOC			407.66
FIRST N A (THE)			2,193.08
FIRST NATIONAL BANK OF DAMARISCOTTA		022-008	5,712.69
FIRST UNITED METHODIST CHURCH	PARSONAGE	020-074-ON	830.58
FIRSTLEASE INC			173.31
FISCHER DAVID A & ANDREA J		013-007	10,008.38
FISCHER JANET A TRUSTEE		011-019	116.63
FISCHER JANET A TRUSTEE		011-017	1,035.50
FISCHER JANET A TRUSTEE		011-014	1,155.40
FISH JOHN TRUSTEE	KATHERINE N FISH TRUST	016-119	2,225.78

Owner	Second Owner	Map Lot	Tax
FISHER CATHY E		021-035	1,207.72
FLAGSHIP MOTOR INN LLC			94.83
FLAHIVE WILLIAM J SR		019-119	1,108.53
FLANAGAN DAVID J		030-031-005	101.37
*FLANAGAN DAVID J		020-015	1,302.11
FLANAGAN DONALD E & WAHLEAH	KEVIN C & MAUREEN FLANAGAN	020-197	840.39
FLANAGAN DONALD E & WAHLEAH	KEVIN C & MAUREEN FLANAGAN	020-196	106.82
FLOWER CHRISTOPHER & JANE S		015-032	12,775.89
FOGG NORMAN F		018-003	497.04
FOLGER WILLIAM S		025-014	4,205.22
FOLLANSBEE ROBERT S III & STACEY		017-020	5,060.87
FONTAINE ROBERT E. & JUDITH F.		016-077	1,281.84
FORD ANNE K		031-014	1,068.20
FORGUES LINDA			64.31
FORLIVESI CARLA		016-041	2,390.37
FOSS SUSAN D		022-036	1,203.36
FOSSETT CHESTER F & ALICE T		020-057	4,348.01
FOSTER DAVID & LINDA		021-020-A	5,899.08
FOSTER DAVID A SR & LINDA B		006-A-005	467.61
FOSTER DAVID A SR & LINDA B		006-A-004	1,092.18
FOSTER DAVID A. SR.	LINDA B. FOSTER	020-144-B	2,793.67
FOUR STAR LLC		002-011	12,324.63
FOX MARGARET A		018-074	1,674.24
FRAME MARY ANN		010-032-062B	2,329.33
FRAME MARY ANN		010-032-082A	2,514.63
FRANCE JOHN J & JEAN T	JOHN J & JEAN T FRANCE TRST #1	010-032-081A	2,126.59
FRANCIS STEPHEN W TRUSTEE	LAURA H FRANCIS TRUSTEE	031-006	2,478.66
FRANKE JAMES & JENNIFER		003-005-002	14,329.14
FRANKO ELIZABETH	JOHN FRYNCKO	020-134	5,102.29
FRAZER JAMES A & PATRICIA		018-064	2,324.97
FRED'S COFFEE			13.08
FREEMAN PAUL G		022-078	1,584.86
FREEMAN BARBARA H., TRUSTEE	BARBARA H. FREEMAN REV TRUST	015-027	6,811.41
FREITAG CYNTHIA R		021-051	1,151.04
FREND PETER J		014-039-015D	2,937.55
FREUDIGMANN RUSSELL E & LINDA		016-107	1,239.33
FRIANT GEORGE D	STACEY A MILLER	019-028	2,582.21
FRIANT HOWARD L JR	DENISE J DEMASI	010-051	1,522.73
FRIANT MARY EVELYN			276.86

Owner	Second Owner	Map Lot	Tax
FRIANT MARY EVELYN TRUSTEE		022-011	8,521.62
FRITZ FAMILY LOBSTER COVE LLC		016-096	2,121.14
FRITZY ENTERPRISES LLC.		020-072	3,370.28
FRIZZELL SARA E		022-082	1,587.04
FRIZZELL SARA E		022-081	219.09
FULLER JACQUELINE B		004-048	4,460.28
FULLER LEONARD		010-076-ON	327.00
FULLER LEONARD H & CYNTHIA J		010-076	455.62
FULLER LEONARD H & CYNTHIA J		010-077	1,098.72
FULLERTON FOUR LLC		019-102	1,802.86
FURBUSH MARGARET		015-013	5,892.54
GAECKLEIN DAVID A & NANCY H		029-002-D	748.83
GAECKLEIN DAVID A & NANCY H		029-002-B	2,924.47
GAECKLEIN DAVID A & NANCY H		029-003-A	152.60
GAECKLEIN NANCY H	STEPHEN E BRYER	029-003	190.75
GAGNE BARBARA M		004-006	1,277.48
GAGNE DAVID A & CHRISTINE M		019-106	1,061.66
GAGNE LINDA M		015-043-013	3,708.18
GAGNON DAN & SUE		022-039-026	493.77
GALVIN BEVERLY E		006-011	240.89
GALVIN BEVERLY E		006-016	1,039.86
GALVIN BEVERLY E		006-015	194.02
GAMAGE GERALD W.	VALARIE ANNE GAMAGE	029-040-G	1,418.09
GARDNER PETER N & JANE H		019-033	1,328.71
GARRETT SUSAN & ANDREW MAXFIELD	SUSAN M GARRETT TRUST	029-013-A	1,451.88
GARRITY KEVIN S; PAUL GERARD JR	SEAN RICHARDS GARRITY	030-035	761.91
GARRITY SEAN R	DENISE M GARRITY	015-033	4,766.57
GARVEY DOMINIC LIFE TENANT		026-037-D1-ON	616.94
GARVIN DAVID T		003-005-013	1,385.39
GASBARRONE LESLEY & SIGNE KLINGER		022-013	1,602.30
GAY THEODORE R & DORA A		006-002-C	1,066.02
GAYLE BLAKELEY FARRIS TRUST- 2000	RACKEMANN SAWYER & BREWSTER	025-009	10,417.13
GAYS RICHARD F & SUSAN H		011-007-K	596.23
GCN HOLDING LLC			1.09
GEDDRY CYNTHIA A		015-043-007	3,474.92
*GELARDEN ROBERT J & SUSAN S		031-015	2,822.66
GENTRY GINA L		022-048-A	1,716.75
GEORGE WHITTEN FAMILY TRUST	AMY, CHARLES & ROBINSON WHITTEN	004-037	882.90
GERMAIN SARA W & EDWARD B		027-001-031	734.66

Owner	Second Owner	Map Lot	Tax
GERRAUGHTY RODDY F	ELIZABETH R FEULNER	016-131	802.24
GERRAUGHTY RODDY R	ELIZABETH R FEULNER	016-092	872.00
GETCHELL BROS INC			59.95
GETCHELL ERIC E & CHRISTINE S		020-053-E	1,928.21
GIBBONS FAMILY TRUST	JAMES F & MARY LYNN GIBBONS	004-023	2,560.41
GIBBONS THOMAS D & ELIZABTH A		016-043	3,110.86
GIGUERE PAUL G & MARIANNE S	GIGUERE FAMILY TRUST	011-009-Q	912.33
GILCHRIST DEBORAH S & BARRETT		024-053	5,564.45
GILCHRIST DEBORAH S & BARRETT L	CHARLOTTE & DAVID DES STAFFORD	024-039	1,717.84
GILCHRIST PETER M & NANCY A		015-073	2,947.36
GILCHRIST PETER M & NANCY A		015-074	3,728.89
GILCHRIST PETER M & NANCY A			129.71
GILES EDNA A DEWISEES OF	SUE E BRADLEY PERS REP	031-029	1,476.95
GILES ELBRIDGE		029-042	373.87
GILES ELBRIDGE			431.64
GILES ELBRIDGE & JUNE		018-057-B	129.71
GILES ELBRIDGE A		018-079	594.05
GILES ELBRIDGE A		018-056	129.71
GILES ELBRIDGE A & JUNE		026-022	571.16
GILES ELBRIDGE A & JUNE P		018-055	1,558.70
GILES ELBRIDGE A & JUNE P		018-076	565.71
GILES JUNE P		018-049-002	597.32
*GILES SARAH E & CRAIG L		016-047	1,241.07
GILKEY LANGDON;SONJA WEBER-GILKEY	AMOS W GILKEY; FROUWKJE PAGANI	004-039	9,275.90
GILL ROBERT E & KATHLEEN		016-123	2,572.40
GILLETTE DENNIS		010-032-052A	2,254.12
GIMBEL ELISABETH VOSE		021-039-E	2,076.45
GIMBELS OF MAINE INC			4.36
GIMBELS OF MAINE INC			18.53
GIMBELS OF MAINE INC			50.14
GIMBELS OF MAINE INC			41.42
GINN HERBERT E	C/O GINN REAL ESTATE	019-042-B	806.60
GLASRUUD THOMAS T & LAURIE A		017-041	1,096.54
GLASRUUD THOMAS T & LAURIE A		017-025	2,892.86
GLASS FRANCOISE		020-183	85.02
GLASS FRANCOISE		020-181	1,203.36
GLEASON FINE ART INC			32.70
GLEASON MARTHA W & DENNIS J		020-088	6,486.59
GLEN GARRY OF BAYVILLE LLC		024-044	7,648.53

Owner	Second Owner	Map Lot	Tax
GODFREY DAVID P & REGINA K		022-057	1,941.29
GOGGIN LAWRENCE R & BLANCHE B		010-032-031B	1,858.45
GOLD SMITH GALLERY			11.99
GOLD SMITH BILLIE HOWARD		020-126	2,450.32
GOLD SMITH ELIZABETH F		011-009-M	906.88
GOMES JOAQUIM I	HELGA DO ROSARIO GOMES	029-011-B	2,438.33
GONZALES CAROLE M		011-011	146.06
GONZALES CAROLE M		011-010	974.46
GONZALES G KENT & CAROLE M		011-010-A	1,272.03
GONZALES G KENT & CAROLE M		011-013	95.92
GORDON ABIGAIL E		020-083-002	3,769.22
GORDON NATHAN R & NICOLE		022-007-A	1,279.66
GORDON DENISE V.		020-034-A	757.55
*GORMAN GERARD PATRICK & RUTH ANNE		019-099	2,142.50
GORTON EUGENE E & DEBORAH G		001-017-A-00	3,219.86
GOSSELIN MARK A & JENNIFER A		008-009-B	2,822.01
GOSSELIN RICHARD R		015-118-001	3,263.46
*GOULD CORINNE H		019-001-A	1,705.41
*GOULET PATTI L & DENNIS P		018-045-G	1,282.49
GOWEN CHARLOTTE HEATON		021-026	1,189.19
GRANGER NORTHERN INC		026-038-D	321.55
GRANGER NORTHERN INC		026-038	3.27
GRANGER NORTHERN INC		026-038-C	323.73
GRANT ANNE MCMANUS		021-028	64.31
GRANT CHRISTOPHER E & SHARON L		011-041	3,277.63
GRANT CHRISTOPHER E & SHARON L		011-043	218.00
GRANT MARIANNE BERRIGAN TRUSTEE		016-038	3,082.52
GRANT RICHARD A & SHARON A		018-018-B	1,333.07
GRANT SCOTT G	ANNE E MCMANUS	021-029	1,310.18
GRASSO SALVATORE		019-103	1,799.59
GRAVES DEBORAH L & DAREN L		016-112	1,705.85
GRAY CONSTANCE R		010-060	893.80
GRAY DAVID H & DOROTHY A GRAY	DAVID & DOROTHY GRAY REV TRUST	009-024	12,262.50
*GRAY MERLIN H & ELEANOR F		022-039-003	588.16
GRAY TERENCE K & JENNIFER M		018-002-C	784.80
GRAYHAWK LEASING LLC			485.05
GREELEY LLC		022-010	1,814.85
GREENE ALDEN			263.78
GREENE ROBERT A TRUSTEE	THE ELLEN GREENE TRUST	021-054	940.67

Owner	Second Owner	Map Lot	Tax
GREENLEAF ALBERT L			22.89
GREENLEAF ALBERT L & CLEO R		019-027	1,811.58
GREENLEAF ALBERT L & CLEO R		019-011	2,106.97
GREENLEAF LODGING CORP		015-069	7,943.92
GREENLEAF LODGING CORPORATION			109.00
GREENLEAF LODGING CORPORATION			182.03
GRIFFIN CARL R III & DENISE		016-026	4,606.34
GRIFFIN CARL R III ESQ			198.38
GRIFFIN DENISE C		005-033-B	13,411.36
GRIFFIN DONALD G & JANE A		001-011	16,224.65
GRIFFIN JENNIFER Z		016-009	1,379.94
GRIFFIN KAREN U & WILLIAM R		011-009-D	584.24
GRIFFIN MARGUERITE J		010-008	4,113.66
GRIFFIN MARGUERITE J		016-025	4,599.80
GRINDALL HARRY S III		014-034	1,741.82
GRINNELL BARRY G & LORIL		029-036-A	1,936.93
GROTON NEAL F & SUSAN		025-018-2B	442.54
GROTON NEAL F & SUSAN		025-018-002A	2,637.80
GROVER MERRITT B & PATRICIA A		022-031	1,803.95
GROVER ROBERT F		020-080	3,945.80
GROVER'S HARDWARE INC			443.63
GRUENER NICIA N		010-045	2,826.37
GTECH CORPORATION			17.44
GUDROE DARRELL & SARAH		020-177	2,158.20
GUDROE SARAH			141.70
GUDROE SARAH K		026-37E-00N	174.40
GUERIN MARK J & KARIN E		018-031-A	1,655.71
GUILD POLLY & S THEODORE LIFE ESTATE		010-046	978.82
GUNNISON MELBA R		006-003-A	1,464.96
GUZZO DAWN K & GARY		019-111	1,905.32
GUZZO LEE A & BARBARA		017-003	7,491.57
GUZZO LEE A & BARBARA		017-003-A	1,879.16
HAGERTHY CAMA			14.17
*HAGGETT CHARLES E III & MARTHA A		026-011	1,950.66
HAGGETT FLORENCE B		020-059	3,775.76
HAGGETT MARTHA A		018-081	1,132.51
HAHN MICHELLE J		031-021	9.81
HAHNEL JUDITH M		020-035	406.57
*HALE CYNTHIA E		020-151	3,406.90

Owner	Second Owner	Map Lot	Tax
*HALE DONALD G & FRANCES H		025-017-003	3,538.79
HALE STEPHANIE J		021-039-F	2,418.71
HALEY JAMES T & MARY		014-039-019B	2,901.58
HALL NANCY S		014-039-013B	2,756.61
HALLINAN DENNIS & MARY		005-015	44.69
HALLINAN DENNIS & MARY		005-016	2,811.11
HALLINAN RICHARD M		015-048	1,217.53
HALLINAN ROBERT	CLIVE FARRIN	022-017-ON-001	64.31
HALLINAN ROBERT A & DEBRA S		010-052	2,171.28
HALLINAN ROBERT A & DEBRA S		023-026-004	1,660.07
HALLINAN WILLIAM F		020-187	1,463.87
HALLINAN WILLIAM F & KATHLEEN		020-188	1,222.98
HALLSTROM LESTER D & DEBORAH A		022-045	1,853.00
HALLSTROM LESTER D & DEBORAH A		015-063	7,684.50
HAMBLIN DAVID G & SUSANNE G		013-018	3,202.42
HAMBLIN JANET K		025-012	4,779.65
HAMBLIN WILLIAM R & JANET K		015-043-029	2,523.35
HAMM CAROLE & DAVID HOPLA		030-002-012	7,490.48
HAMM CAROLE & DAVID HOPLA		030-002-001	651.82
HAMMOND LESLIE H	HOLLY E LENHARDT 2010 REV TRUST	006-012	1,034.41
HAMMOND LESLIE H	HOLLY E LENHARDT 2010 REV TRUST	006-009	150.42
HAMMOND LUMBER COMPANY			1,030.05
HAMRIN KRISTINA W		010-006	1,742.91
HANNAFORD BROS CO #8143			7,458.87
HANNULA EDWARD A & ELIZABETH	RICHARD & LESLIE BRIGGS	021-015	3,412.79
HANSCOM RYAN		029-034-G	1,280.75
HANSEN JERRETT L	LAURA INGERSOL	029-006-E	1,558.70
HARBOR BAIT INC			21.80
HARBOR LAKE FARM ASSOC INC		029-048	179.85
HARBOR OPTICAL LLC			261.60
HARBOR VIEW HOUSING ASSOCIATES		020-144-A	12,130.61
HARBORAGE INN INC			140.61
HARBORFIELDS INC		008-013	14,938.45
HARBORFIELDS INC			101.37
HARBORSIDE CENTER FOR WELLBEING			66.49
HARBORSIDE CENTER FOR WELLBEING LLC		020-115	2,569.13
HARBORSIDE HOLDINGS INC		022-024	4,678.28
HARBOUR TOWNE INN INC			151.51
HARBOUR TOWNE INN INC		020-076	5,767.19

Owner	Second Owner	Map Lot	Tax
HARDING CURTIS E & JEANNE C		010-073	851.29
HARDING CURTIS E & JEANNE C		010-072	1,015.88
*HARDWICK DONALD H		022-039-027	276.42
HARDWICK SCOTT ALAN	HAILI VENESSA KARG	019-117	1,738.55
HAROLD W BISHOP AGENCY			65.40
HARPER JOHN W & FRANCES		020-053-D	1,697.13
HARRIGER JAMES C		019-120	950.48
HARRIGER BARBARA S		019-121	1,433.35
HARRIGER BARBARA S	DOUGLAS P WEIDERMAN	004-004-A-004	2,353.31
*HARRINGTON JEANNINE		031-037	681.25
*HARRINGTON JEANNINE		024-055	0.00
HARRINGTON JEANNINE W.		031-036	2,251.50
HARRIS DANIEL A		026-032	458.89
*HARRIS LEE S III & PIETERNELLA D'B		013-007-A	13,703.04
HARRIS NATALIE J. TRUSTEE	HARRIS REALTY TRUST 5/14/13	011-062	1,472.59
HARRISON PATRICIA JEAN		019-152	2,437.24
HARTFORD KATHRYN		022-034	1,010.43
HARTFORD P CHAPIN		019-025	1,947.83
HARTLEY KELSEY L; SONNIK & ALI K		031-007	3,690.74
HARTLEY MARINE SERVICES INC			7.63
HARTNETT CAROL			10.90
HASLAM JANETH P TRUSTEE	ROBERT T HASLAM JR REV TRUST	011-009-G	716.13
HASTINGS ELIZABETH M	SUSAN M REECE	027-001-193	978.82
HATCH ALICE B		004-013	2,985.51
HATCH MARY T		031-036-A	2,279.19
HATHAWAY JUNE C DEVISEES OF		019-012	1,595.76
HAUGEN ELIN E & JULI G		018-069	1,170.66
HAWKE ANDREW C		021-039-C	4,185.60
HAWKE ASSOCIATES LLC		030-008	6,513.84
HAWKE BEATRICE A		020-172	1,532.54
HAWKE BEATRICE A			28.34
HAWKE BEATRICE A		015-085	2,064.46
HAWKE MOTORS			224.54
HAYES FAMILY CORPORATION		007-010	5,493.60
HAYES MARGARET F		007-010-00B	961.38
HAYNES MABELLE P & GEORGE I	MABELLE HAYNES LIVING REV TRUST	016-027	2,965.89
HAZELTON DANIEL R & MARK W		004-026	2,668.32
HEABERLIN IRMA L LIFE ESTATE		022-066	1,475.86
HEADS OF THE HARBOR INC			81.75

Owner	Second Owner	Map Lot	Tax
HEALION THOMAS E &	BETTY H HEALION TRUSTEES	021-058	3,867.32
HEALY MAURICE J & VALERIE M		015-043-002	2,985.51
HEATHER M GRIFFITHS REV TRUST	H. GRIFFITHS; JENNIFER RIDDLE	007-007-E	2,330.42
HEDBERG CARL J TRUSTEE	HEDBERG FAMILY TRUST	017-005-B	5,170.96
HEIDENREICH THEODORE E JR	JANE H HEIDENREICH	015-043-018	4,281.52
HELM DEAN E & KATHY L HANLEY	BETTE HELM FAMILY BY-PASS TRUST	004-056	3,118.49
*HELMAN FRANK G LIFE ESTATE	MARTHA H PEAK	021-048	3,147.48
HENDERSON SUZANNE C		029-013-E	364.06
HENNIGAR HOWARD V JR & SUSAN L		028-013	6,833.21
HEPBURN SUE T		026-021-E	2,110.24
HERMAN CHARLES M & CONNIE C		006-021-003	1,915.13
HERMANN GEORGE A & MYRL D		016-018-A-003B	2,181.09
HERRINGBONE'S PUB & GRILL LLC			483.96
HESELTON DOANE R		016-018-A-001C	2,170.19
HESSE SHIRLEY MCKAY		018-033	2,455.77
HEVERLING DAVID R & HEATHER H		007-007-G	1,880.25
HEWLETT PACKARD FINANCIAL			46.87
HEYL ANTHONY			49.05
HIGGINS JOSHUA P & EMILY P		006-002-M-002	1,630.64
HIGGINS LORRI M			3.27
HIGH LEDGE LLC		030-031-012	113.36
HIGH LEDGE LLC		030-031-008	103.55
HIGH LEDGE LLC		030-031-007	128.62
HIGH LEDGE LLC		030-031-004	106.82
HIGH LEDGE LLC		030-031-002	102.46
HIGH LEDGE LLC		030-031-003	103.55
HIGH LEDGE LLC		030-031-001	101.37
HIGH LEDGE LLC		030-031	42.51
HILARY L FRITZ RIPP REV TRUST		020-148	1,696.04
HILL LOIS BOON		015-043-028	3,870.59
HILSCHER ROBERT B & DEBORAH S		026-037-B	2,499.37
HINDS TIMOTHY		020-005	1,224.07
HINRICHS CELIA A	SAUL A BLOOM	009-032	7,188.55
HOCHSTEIN SUSANN & JOHN		010-044	3,018.21
HOCK CHARLES T & MARILYN H		029-043	1,746.18
HODGDON ALAN; ALICE & JENNIFER		024-013	840.39
*HODGDON CLARA G HEIRS OF		014-027-A	130.80
*HODGDON CLARA G HEIRS OF		014-027	2,119.61
HODGDON DANA	CATHY HODGDON	029-004	2,595.29

Owner	Second Owner	Map Lot	Tax
HODGDON DANA	CATHY HODGDON	029-005	109.00
HODGDON SARAH			13.08
HOFFMAN RUSSELL H	SARAH M FOULGER	025-014-B-005	5,329.01
HOLBROOK VERONICA		026-042	660.54
HOLM KENNETH D		030-002-002	1,397.38
HOLMAN JANE S TRUSTEE	JANE S HOLMAN 2006 REVOC TRUST	001-012	6,495.31
HOLMBERG DOUGLAS & NORMA J		020-137	1,137.96
HOLMBERG NORMA JEAN		019-134	1,821.39
HOLMES JAMES S	CRYSTAL R BERNIER	023-001	975.55
HOLMES JAMES SYLVESTER JR	DIANA LEE HOLMES	031-033	942.85
HOMESTEAD PARTNERS LLC	C/O STEPHEN PITCHER	014-008-A	2,790.40
HOMESTEAD PARTNERS LLC	C/O STEPHEN PITCHER	014-007	1,113.98
HONAN WILLIAM E		017-033	4,390.52
HOPKINS RAYMOND F; MARK R HOPKINS	KATHRYN C HOPKINS	011-002	3,175.17
HOSKEER CHRISTIAN J & JULIE M		022-083	2,460.13
HOUSE FRANCES SULLIVAN	RICHARD A HOUSE	007-008-P	551.54
HOUSE OF LOGAN			67.58
HOUSE OF LOGAN			129.71
HOWARD H WYMAN JR TRUSTEE	WY-N-HEL TRUST	026-006	1,580.50
HOWARD H WYMAN JR TRUSTEE	WY-N-HEL TRUST	029-042-A	182.03
HOWARD HOUSE		030-034	7,464.32
HOWARD HOUSE INC			210.37
HOWARD HUGH W JR		029-047	280.13
HOWE BRIAN M & DIANE M		020-013	1,384.30
HOWE MELANIE L		007-011	4,535.49
*HOZDALA PAUL W		020-182	1,536.46
HUGHES JANET F		011-051	2,297.72
HUGHES NETWORK SYSTEMS LLC			3.27
HUIZING TIMOTHY C & ARLENE J		016-093	862.19
HULL JERRY L.	MARIE ROSE RUFFALO	016-078	1,437.71
HUNT FRANCIS STUART		004-046	2,334.78
HUNTER PETER	MARK A MCALEER	006-021-009	291.03
HUNTER PETER M	MARK A MCALEER	010-090	283.40
HUNTER PETER M	MARK A MCALEER	006-021-011	361.88
HUNTER PETER M	MARK A MCALEER	006-021-010	367.33
HUNTER PETER M	MARK A MCALEER	010-094	16.35
HUNTER PETER M & MARK A MCALEER		010-092	1,861.72
HUNTER PETER M & MARK A MCALEER		010-091	311.74
HUNTINGTON MARY			65.40

Owner	Second Owner	Map Lot	Tax
HUNTINGTON MARY		016-114	1,931.48
HURD JANE NEWCOMB	ROGER D SEVERANCE	015-015	2,378.38
HURD TIMOTHY D & SUZANNE M		016-002	586.42
HURD TIMOTHY E & SUZANNE M		019-108	2,043.75
HURFORD HENRY J JR CPA			14.17
HURFORD HENRY JOHN III		029-007-B	2.18
HURST JOHN W & NANCY S		018-007	1,390.84
HUTCHEON PAUL & SUSAN		010-086	392.40
HUTCHESON THAD T JR	REBECCA BROWN HUTCHESON	008-012	8,038.75
HUTCHINGS FRED H & JERI K		029-041-002	970.10
HUTCHINS DAVID CLINTON		020-167	1,433.35
HUTCHINS DEANE L & VIRGINIA B		010-056	1,098.72
HUTCHINS DEANE L & VIRGINIA B		010-055	163.50
*HUTCHINS JENNIE A		015-038	734.22
HUTCHINSON ALBERT N & SUSAN J		027-001-152	858.92
HYDE JENNIFER	DAVID M BRONSTEIN	017-007	5,931.78
HYSON RENDALL & MARGARET E		015-047	1,885.70
HYSON RENDALL E & MARGARET E		029-040-I	1,417.00
HYSON RONALD		031-037-A	1,215.35
IMBER ROBIN LEE		006-002-M-004	451.26
IMHOF ANGELA M		010-032-071A	1,916.22
IMHOF LENORE M		021-012	1,222.98
IRISH PATRICIA E & HOWARD		026-028	773.90
IRVING OIL MARKETING			3,744.15
ISLAND TEAK COMPANY			23.98
ISLE OF SPRINGS ASSOCIATION		027-005	241.98
ISLE OF SPRINGS ASSOCIATION		027-001-001	18,432.99
ISLE OF SPRINGS ASSOCIATION		027-002	222.36
ISLER SUSAN L	NANCY F STRONG	016-004	1,483.49
ISLER SUSAN L	NANCY F STRONG	016-003	418.56
J & A REALTY LLC		015-110	2,580.03
J EDWARD KNIGHT INSURANCE CO			160.23
J L B REALTY TRUST	JANICE LONG BEAVER, TRUSTEE	020-067	2,133.13
JACKSON PATRICK T JR		025-016	18,276.03
JACOBSON ROBERT E TRUSTEE	ROBERT E JACOBSON INTER VIVOS	017-005	7,318.26
JAEGER LARRY E & SHEILA E		011-070	3,542.50
JAFFEE MARY SAUDEK; ROBERT E SAUDEK	STEPHEN L SAUDEK TRUSTEES	014-006	11,050.42
JAMES F. BURNS III TRUSTEE	BURNS CHILDREN IRREVOC. TRUST	011-009	1,632.82
JAMES F. BURNS III TRUSTEE	BURNS CHILDREN IRREVOC. TRUST	011-008-B	2,781.68

Owner	Second Owner	Map Lot	Tax
JAMES MICHAEL H		029-040-D	1,351.60
JAMESON SUSAN K	ANNE L WISSLER	017-032	2,235.59
JANET W STEPHENS REVOC TRUST	JANET W STEPHENS TRUSTEE	004-028	2,564.77
JANICE M. DETOMA TRUSTEE	REVOCABLE & INDENTURE OF TRUST	007-008-M	2,443.78
JARKIEWICZ PAUL S		029-013-B	1,491.12
JASKOT SUSAN S.		011-018	583.15
JASKOT SUSAN		011-020	1,480.22
JASKOT SUSAN S.		011-021	106.82
JEAN TARR FLEMING TRUST	LOUIS BROWN FLEMING TRUST	004-040	8,731.99
JEATH LLC		019-148	5,847.85
JEATH LLC		015-114	5,633.12
JEATH LLC		019-155	1,079.10
JEATH LLC		019-154	8,087.80
JEATH LLC		019-156	1,601.21
JEATH LLC		015-099	3,563.21
JILL DOYLE LIVING TRUST	JILL & JOSEPH DOYLE	015-043-027	4,018.83
JMJ INVESTMENT GROUP LLC			356.43
JOBES THEODORE H & ELIZABETH V		010-083	902.52
JOBES THEODORE H & ELIZABETH V		010-081	330.27
JOBES THEODORE H & ELIZABETH V		010-085	398.94
JOBES THEODORE H & ELIZABETH V		010-080	495.95
JOCELYNE B BLAIS TRUST 2011	MAURICE G BLAIS TRUST 2011	001-005	11,213.92
*JOHN D DRUCE LIVING TRUST	CHARLOTTE I DRUCE LIVING TRUST	002-004	12,074.58
JOHN E ST JOHN LIVING TRUST	J. ST JOHN & G. HEWITT ST JOHN	014-039-008	2,758.79
JOHN EDWARDS JEWELRY & DESIGN			123.17
JOHNSON B VANN & MILDRED L		010-048	940.67
JOHNSON BROOKS N	MARGARET DRISKO-JOHNSON	020-040	1,515.10
JOHNSON CHERYL RAE	MARTHA REED	024-007	1,107.44
JOHNSON DAVID I		015-043-036	2,453.59
*JOHNSON HILDA		029-040-N	1,303.20
JOHNSON STEVEN B & JENNIFER W		016-088	1,209.90
JOHNSON JANE E		014-042	1,752.72
JOLLEY THOMAS & STACEY		018-002-B	1,455.15
JONES ALEXANDER K & CAROL W		026-002	1,603.39
JONES ALLAN R		025-021-A	12,322.45
JONES DONNA		022-039-022	233.26
*JONES JOANNE P		022-039-021	212.11
JONES ROBERT A	LINDA M JONES TRUSTEES	012-005	19,738.81
JONES SUZANNE J		018-060	1,664.43

Owner	Second Owner	Map Lot	Tax
JONES VIRGINIA B		016-067	1,027.87
JORDAN ALDEN		019-040	3,896.75
JORDAN ALDEN & CAROL		030-006-A	526.47
JORDAN CAROLE		030-002-007	2,201.80
JORDAN CAROLE M		030-002-006	324.82
JORDAN NANCY E &	SUSAN M MILLER	021-063	4,268.44
JORDAN PETER W & RUTH S		024-022	1,746.18
JORDAN EDWARD P.		003-005-017	1,596.85
JORGENSEN SVED	CAROL A JORGENSEN	029-001	5,371.52
JOURDET LON W III & GALE L		006-023	2,172.37
JOURNAGAN TRAVIS			68.67
JOYAL SCOTT D & DIANE R		026-023	953.75
JUDGE NANCY D		004-053-A	10,655.84
JUNIPER PT VILLAGE IMPROVEMENT SOC		004-031	3,338.67
JUNIPER PT VILLAGE IMPROVEMENT SOC		004-016	374.96
JUNITORA PEPITO H			219.09
KAHN MICHAEL A & BEVERLY K		011-074	6,287.12
KALER MARY A		015-011	5,750.84
KALER MARY A & SAM			264.87
KALER MARY C		016-062	1,213.17
KANE ANNE T &	PATRICIA H KELLY	018-002-D	2,023.04
KANE MARY-LYNN		020-141	1,144.50
KAPLAN PAUL ALLEN		016-083	1,082.37
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	018-049-006	1,407.19
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	014-029-A	152.60
KAREN E BARTHOLOMEW TRUST	KAREN E BARTHOLOMEW	014-029	5,600.42
KARNS JEFFREY L & ELIZABETH		022-056	1,281.84
KATHLEEN S FANOE TRUST	KATHLEEN S FANOE TRUSTEE	019-107	2,036.12
KAZAKOS TAKIS A		016-046	1,124.88
KAZALSKI JOHN J		005-025	4,054.80
KEARNS RICHARD O, CO-TRUSTEE	NORTHERN TRUST BANK OF FLORIDA	014-020-001A	2,637.80
KEEGAN KEVIN M		031-037-B	831.67
KEEGAN MARGARET R		031-002	41.42
KEEGAN MARGARET R		031-001	3,950.16
KEEGAN MARK F & LOUISE O		010-042-A	2,443.78
KEENE EVELYN HARTUNG	WAYNE KEENE	016-040	2,338.05
KEISER KATHRYN G		007-013	5,406.40
KELLER WILLIAM B		009-006	5,984.10
KELLEY ANDREW J		018-078	833.85

Owner	Second Owner	Map Lot	Tax
*KELLEY EUGENE W		006-025	1,236.71
KELLEY WILLIAM P & JOY A		006-002-R	1,023.51
KELLY MARGARET ORNE		029-039	583.15
KENANDALE LLC		020-161	368.42
KENANDALE LLC		020-152	2,574.58
*KENDLEY PATRICK & YVONNE		014-039-003	1,858.01
KENNEDY DONALD J & BETTY D		019-041-A-001	3,704.91
KENNETH M WOODS	REVOCABLE LIVING TRUST	010-032-061B	1,916.22
KENNETH M WOODS REVOC LIVING TRUST	KENNETH M WOODS TRUSTEE	010-032-072A	2,198.53
KENNISTON DONALD H & CHRISTINE		010-032-092A	2,566.95
KENNISTON DONALD H.	CHRISTINE N. KENNISTON	010-021	6,814.68
KENNON MICHAEL L		020-009-A	1,726.56
KENT BAILEY MAINE TRUST	CATHERINE R ELLIS	028-008-00A	89.38
KENT RACHAEL G DEWISEES OF	C/O SUSAN HILL	027-001-190	684.52
KERNEY MARILY M	KATHARINE MCCOID ROTH	009-010-A	7,643.08
KERNEY MARILY M & JOHN A		013-024	2,202.89
KEY BANK N A			622.39
KEYES KAREN		022-068	2,161.47
KILPATRICK MARCELLE M	KATHERINE A KILPATRICK-VOSS	031-035	1,233.88
KIMBALL RALPH A JR & GAIL P		011-073	6,125.80
KING FREDERICK D		021-011	1,118.34
KING RICHARD A & LINDA M		020-151-A	1,576.14
KINSHIP PARTNERSHIP	C/O T JAY SEALE III	014-020-004B	2,638.89
KIPP DERYL P & MELANIE B		015-062	5,014.00
KIRBY WILLIAM G			81.75
KIRBY WILLIAM G		015-076-A	6,740.56
KIRK BEN J & PAMELA K TRUSTEES	KIRK FAMILY TRUST	020-028	2,090.62
KIRK BEN J & PAMELA K TRUSTEES	KIRK FAMILY TRUST	019-069	1,548.89
KIRK BEN J & PAMELA K TRUSTEES	KIRK FAMILY TRUST	019-070	864.37
KIRK FAMILY REVOCABLE TRUST	BENJAMIN J & PAMELA K KIRK	003-005-016	5,350.81
KIRK FAMILY TRUST	BENJAMIN KIRK TRUSTEE	003-005-015	1,596.85
KIRK PAMELA & BENJAMIN		019-070-A	308.47
KLEINE BETH A & ROBERT E JR		021-060	2,300.99
KLEMENTS KEITH		025-017-004	545.00
KNOBLOCH MARJORIE S & THOMAS G		025-024	3,083.61
KOCH BETTY CARY TRUSTEE	BETTY CARY KOCH TRUST	015-043-020	4,236.83
KOOPMAN RONALD R & HELEN L		029-006-H	1,618.65
KOSINSKI MARIA I		014-020-011B	2,636.71
KOSTYLA JOHN J	STANLEY KOSTYLA	011-028	159.14

Owner	Second Owner	Map Lot	Tax
KOSTYLA JOHN J	STANLEY KOSTYLA	011-027	966.83
KOWALSKI JEFF K		028-004-B	4,656.48
KOYL ROXANNA M		005-028	1,692.77
KREHLING ROBERT P & SUZANNE R		017-005-A	6,166.13
KRISTAN CHRISTIAN MICHAEL	BRYNNE M KRISTAN	026-030	1,364.68
KRISTOFF LISA M		023-025	1,232.79
KUCHARSKY SAMUEL N & MARSHA		023-026-003	1,645.90
KUMLER KATHERINE C		018-063	1,975.08
KURZ CHRISTOPHER W & DEBORAH K		008-014	9,585.46
KURZIUS ANNEMARIE L LIFE ESTATE		007-008-G	7,447.97
KURZIUS ANNEMARIE L LIFE ESTATE		007-008-E	6,427.73
KYNOR FAMILY REVOCABLE TRUST	DAVID BOUTON KYNOR	004-002	3,776.85
*LABELLE FAMILY TRUST	ERNEST & SHEREDITH LABELLE	007-008-N	1,844.93
LABONTE JENNIFER M		031-024	427.28
LACHAPPELLE CHARLES D & GERENE M		007-008-Q	1,072.56
LACHMANN NORBERT TRUSTEE	NORBERT LACHMANN TRUST 2013	021-014	5,032.53
LACROIX MOLLY B & ROBERT A	LACROIX FAMILY TRUST	024-020	2,282.46
LADERER GREGORY S & ELIZABETH E		019-132	120.99
LADERER GREGORY S & ELIZABETH E		019-093	3,469.47
LAFAYETTE BOOTHBAY HARBOR LLC		016-035	2,645.43
LAFAYETTE BOOTHBAY HARBOR LLC		016-033-B	18,674.97
LAFAYETTE BOOTHBAY HARBOR LLC			1,448.61
LAFAYETTE BOOTHBAY INC		016-078-A	525.38
LAFAYETTE BOOTHBAY INC		016-080	1,458.42
LAFAYETTE BOOTHBAY INC			2,233.41
LAFAYETTE BOOTHBAY INC		015-017	40,864.10
LAFAYETTE FISHERMAN'S LLC			1,446.43
LAFAYETTE FISHERMAN'S LLC		015-107	2,975.70
LAFAYETTE FISHERMAN'S LLC		015-007	571.16
LAFAYETTE FISHERMAN'S LLC		015-008	29,079.02
LAIRD JOHN C		020-175	1,648.08
*LAJOIE ROGER R & SUZANNE B		015-043-015	3,307.06
LAMBROS DIANE. T TRUSTEE	DIANE T. LAMBROS REV TRUST	019-133	2,138.58
LAMPKE RICHARD G	ROSALIND J WHITNEY	020-124	1,602.30
LANCASTER JAMES DALE & IDA C		020-052	4,897.37
LANDRY MARTHA DOLLOFF		015-040	2,354.40
LAPOINTE FAMILY IRREVOCABLE TRUST	WILLIAM E. LAPOINTE	024-025	2,491.74
LAPRISE MAURICE P JR		016-074	903.61
LARRABEE JAMES A & JOY A		011-049	2,789.31

Owner	Second Owner	Map Lot	Tax
*LARSEN JUDITH A	KAREN C LARSEN	009-027	2,401.92
LARSEN MARTHA CEDERSTROM		020-006	950.48
LARSON GROUP (THE)		030-035-A	7,255.04
LARSON GROUP (THE)			792.43
LATTER CATHY A		020-158	867.64
LATTER JULIA E & ROBERT S		023-004	989.72
LATTER WILLIAM B		020-154	1,542.35
LAURIAT GRETCHEN E.		016-140	203.83
LAURIAT GRETCHEN E.		016-100	1,199.00
LAVALLEY KATHLEEN A		030-025	2,023.04
LAWLOR JAMES PATRICK & MARY BETH		020-184	1,293.83
LAWRENCE KENT B TRUSTEE	KENT B LAWRENCE 1992 TRUST	013-012	2,302.08
LEADBETTER JOCELYN M		004-021	10,295.05
LECH BARNARD A & ELIZABETH V A		025-021-D	3,050.91
LECH BERNARD & ELIZABETH V A; ALLAN	& MARIA B JONES; R E & M C REISER	025-021	43.60
LECKBAND CRAIG R & ELLEN V		010-029	7,105.71
LEE ALICE B		016-044-A	1,179.38
LEE ALICE B		016-044	2,431.79
LEE ANDRU A		016-083-A	69.76
*LEE VIOLA		031-017	1,537.55
LEEMAN MARK G		022-079	1,591.40
LEFEVRE ALFRED J		016-065	1,155.40
LEHANE MARY P		015-065	2,871.06
LEHMAN RANDALL D & MARIA T		011-031	953.75
LEHMAN RANDALL D & MARIA T		011-032	163.50
LEIGHTON ANN LIFE ESTATE		021-045-A	3,757.23
LEMAY LINDA M		020-063-002	778.26
LEMCKE NANCY	SUSAN GRAVES	011-042	5,213.47
LENOX NANCY H		025-004	1,290.56
LEONARD BARBARA J		005-018	3,873.86
LEONARD MICHAEL D	HAROLD & FRANCESCA FAIRFIELD	010-075	91.56
LEPORE LISA		019-118	1,512.92
LERNER DANIEL & ELAINE	REAL ESTATE TRUST	003-005-004	11,610.68
LERNER DANIEL M TRUSTEE	LERNER FAMILY REAL ESTATE TRUST	003-005-005	6,925.86
LEROUX JACQUES & SHELLEY		011-046	1,558.70
LETSCH GEORGE V & LINDA S		006-021-002	1,800.68
LEVERING R CARTWRIGHT 1993-2 TRUST	LEVERING RUSSELL CARTWRIGHT	016-147	8,250.21
LEVIN'S JOAN L		020-102-003	1,269.85
LEWIS BENJAMIN H & ELIZABETH A		004-014	6,307.83

Owner	Second Owner	Map Lot	Tax
LEWIS DUANE A		022-039-016	567.89
LEWIS GAIL		022-039-024	264.87
*LEWIS GARY E & DONNA L		018-018-A	1,464.52
LEWIS ISABELLE G			606.04
LEWIS JOHN H		015-043-031	2,484.11
LEWIS KEVIN		029-034	936.31
LEWIS KOREY A	KATHLEEN C PERKINS	016-055	1,383.21
*LEWIS LESLIE		030-049	915.16
LEWIS TIMOTHY C		015-083	6,053.86
LEWORTHY THOMAS A & VICTORIA A		014-039-006A	2,214.88
LEYMARIE OLIVER A		005-033	13,869.16
LEYMARIE OLIVER A		005-033-A	1,414.82
LILAND DAVID L		018-020	282.31
LILAND DAVID L	JAMES C HUMPHREY	018-019	2,444.87
LILLY BEVERLY R		030-005	337.90
LILLY BEVERLY R		018-009	2,059.01
LINDBERG ROBERT R & NANCY E		010-082	1,911.86
LINDBERG ROBERT R & NANCY E		007-004-A	474.15
LINEKIN BAY RESORT		017-009	3,283.08
LINEKIN BAY RESORT		017-018	18,676.06
LINEKIN BAY RESORT			537.37
LINEKIN BAY RESORT		017-034-A	719.40
LINEKIN BAY RESORT		017-017	4,988.93
LINEKIN HEIGHTS ASSOCIATION		011-023-A	144.97
LINEKIN HEIGHTS ASSOCIATION		011-022-A	147.15
LINEKIN HEIGHTS ASSOCIATION		011-024	112.27
LINEKIN HEIGHTS ASSOCIATION		011-009-A	442.54
LINEKIN ROBERT W		020-206	846.93
LINGEL EDWARD C II	PAMELA MILLER LINGEL	009-021	3,133.75
LIPPINCOTT RICHARD B & LOIS R		011-024-A	93.74
LIPPINCOTT RICHARD B & LOIS R		011-025-A	995.17
LISA A GRAY TRUST-2010	LISA A & JAMES E GRAY TRUSTEES	021-061	2,859.07
LITTLE BO PETE'S INC		023-003	874.18
LITTLE BO PETE'S INC			79.57
LITTLEFIELD WANDA L	SHANE E PINKHAM	022-039-004	23.98
LIVINGSTON LAURA; JANE CRIDER SHUELL	GORDON HYSON SR	014-036-A	1,795.23
LIVINGSTON LINDA M		031-003	1,492.21
LLOYD PETER & MARY M		010-030	6,635.92
LOGAN ARLENE B	RICHARD F RONNICK	010-036	4,099.49

Owner	Second Owner	Map Lot	Tax
LOGAN WILLIAM W		028-008	2,637.80
LOPEZ JOHN G; ANTONIO LOPEZ III	ALEXANDRA L HIGH	006-014	236.53
LOPEZ JOHN G; ANTONIO LOPEZ III	ALEXANDRA L HIGH	006-018	886.17
LORENE C RAYNOR REVOCABLE TRUST	LORENE C RAYNOR TRUSTEE	024-002-A	1,660.07
LORENE C RAYNOR REVOCABLE TRUST	LORENE C RAYNOR TRUSTEE	024-002	2,614.91
LORRAIN LEE		016-091	1,288.38
LORRAIN STEVEN & JENNIFER		030-048-C	1,691.68
LORRAIN WILLIAM E	SUSAN E WEBSTER	029-040-O	228.90
LOUISIGNAU SUSAN M		019-046	1,561.97
LOUNSBURY MARGARET P TRUSTEE	MARGARET P WALL REV TRUST	015-043-012	3,307.06
*LOZIER MARILYN B	DIANE L REED	018-053	1,781.71
LUCK JAMES E & JULIA E		015-043-019	4,175.79
LUKAS KAREN J	MARGARET L LUKAS	005-030	3,336.49
LUKE GEORGE P & SANDRA J		003-005-014	1,385.39
LUSHER JAMES R & MERLENE COWLES		018-002	1,779.97
LUSSIER ROBERT & ELIZABETH		006-027-001	2,181.09
LYNN WALTER L		006-017	1,105.26
LYNN WALTER L		010-065	225.63
LYONS LINDY M DEVISEES OF		018-080	771.72
LYONS LINDY M DEVISEES OF		018-076-A	136.25
M & P REALTY INC		019-157	3,426.96
MAC GRAY SERVICES INC			93.74
MACCORMAC KENNETH W & MARY N	MARY N MACCORMAC TRUST	004-052	7,730.28
MACCORMAC MARY N & KENNETH W	KENNETH W MACCORMAC TRUST	004-051	2,750.07
MACCORMAC MARY N & KENNETH W	KENNETH W MACCORMAC TRUST	013-023	1,603.39
MACDONALD RICHARD J		021-013	1,500.93
MACDONALD RICHARD J			64.31
MACFARLANE RICHARD & FAYE		016-084	1,136.87
MAGILVRA KEITH & DEBORAH		027-001-146	463.25
MACGOVERN EDWARD M & BRENDA S	MACGOVERN FAMILY TRUST	026-019	1,963.09
MACHON LUCILLE LIFE ESTATE		019-023	2,440.51
MACHULIS GEORJEAN H	CLIFFORD I THAELL	016-105	1,030.05
MACKENZIE JENNIFER		027-001-058	492.68
MACKENZIE WILL & PATRICIA		027-001-077	746.65
*MACMILLAN VIRGINIA		016-057	1,189.84
MACPHEE BERNARD B & GAIL P		030-031-A	5.45
MACS CONVENIENCE STORES LLC			837.12
MACY ADAM D & RUTH E		029-040-H	1,379.94
MADDEN STEVEN & SUSAN BILLINGS			45.78

Owner	Second Owner	Map Lot	Tax
MADDEN STEVEN ROBERT &	SUSAN MADDEN BILLINGS	020-082	3,416.06
MADDOCKS BETTY JEAN & SEWALL T		015-113	4,004.66
MADDOCKS BETTY JEANNE		007-001-B	2,625.81
*MADDOCKS HARMON ROSCOE	KATHLEEN M MADDOCKS	007-001-A	1,292.30
MADDOCKS SEWALL T JR	BETTY JEANNE ADAMS MADDOCKS	020-090	2,926.65
MADDOCKS SEWALL T JR	BETTY JEANNE ADAMS MADDOCKS	020-091	6,163.95
MADDOCKS SEWALL T JR	HARMON MADDOCKS	006-003	504.67
MADDOCKS SEWALL T SR		007-001	928.68
MADDOCKS BETTY JEANNE ADAMS		019-024	4,209.58
MADDOX JOSEPH A & JANET L		019-066	1,948.92
MAHER BASIL & MIRIAM D		025-022	8,229.50
*MAIN FRANK B	JIMMY L & JUDITH C MAIN	019-085	752.75
MAINE #3 RURAL CELLULAR INC	REAL PROPERTY TAXES	030-002-A-ON	1,837.74
MAINE HARBOR PROPERTIES 2 LLC		019-007	2,984.42
MAINE HARBOR PROPERTIES LLC		020-044	2,160.38
MAINE HARBOR PROPERTIES LLC		020-092-A	3,006.22
MAINE MADE & MORE			9.81
MAINE OK ENTERPRISES INC			319.37
MAINE OK ENTERPRISES INC		020-118	1,760.35
MAINE OK ENTERPRISES INC		020-120	2,379.47
MAINE OK ENTERPRISES INC		020-119	2,508.09
MAINE RSA NO 1 INC			542.82
MAINELY SCOOTERS LLC			6.54
MAIR SHARON & JOSEPH		011-063-C	1,374.49
MAIZNER ANDREW		014-039-014	2,560.41
MALCOM RICHARD & STEPHEN		026-038-001	170.04
MALKIN A RICHARD & MARJORIE M	THOMAS STEELE MALKIN ET ALS	016-095	1,685.14
MALLOY CHRISTOPHER M	TOBI A NEVERS	020-198-A	1,503.11
MAMA D'S MERCANTILE INC			88.29
MANN ALDEN H	SHARYN HALE MANN	019-128	1,376.67
MANSFIELD PRISCILLA D LIFE ESTATE	GEORGE M MANSFIELD JR	017-037	2,917.93
MANSON ELIZABETH J		006-031	741.20
MANSON, GARY L. SR & JOYCE L	NICCI MANSON DORAY	016-087	1,098.72
MANTELL CAROL J		014-011	2,086.26
MARANCI ARUTUN & ANAHID		029-002	2,205.07
MARBURY LUKE		002-008	6,647.91
MARCELL DAVID W		021-053	1,205.54
MARCOTTE JAMES N	KIMBERLEE A DOW	020-018	1,038.77
MARDEN ERIC			191.84

Owner	Second Owner	Map Lot	Tax
MARDEN ERIC A & JENNIFER M		020-110	2,261.75
MARENICK EDWARD J JR	ELIZABETH M KOBE-MARENCIK	022-046-A	1,452.97
MARGARET F & MERRILL B HAYES TRUST	MARGARET F HAYES TRUSTEE	007-010-00A	1,304.73
MARGARET V KING	M.V. KING REV. TRUST OF 1987	018-036	2,015.41
MARGARET V KING	M.V. KING REV. TRUST OF 1987	018-037	874.18
MARINELL SUZANNE S		011-023-B	625.66
MARKEE KENNETH A & JULIE P		029-032	182.03
MARKHAM JANICE M		018-015	541.73
MARLOWE LUCY N TRUSTEE		020-171	1,420.92
*MARLOWE LUCY N TRUSTEE		020-171-A	525.38
MAROON ROBERT JR & SALLY K		020-084	3,726.71
MARQUEZ ERNEST R & LYNNE	LYNNE FLANAGAN	030-031-009	106.82
MARR BARBARA JEAN		016-083-B	1,454.06
MARSH ANGELA		006-027-003	525.38
MARSH JONATHAN C		006-027-004	1,938.02
MARSH ROBERT S TRUSTEE		008-002	8,661.14
MARSHALL BLANCHE T	ALBERT R MARSHALL	019-032	2,309.71
*MARSHALL H LOWEN & DORIS R		014-039-007B	2,469.50
MARTHA MORACHE TRUST	MARTHA MORACHE TRUSTEE	010-088	425.10
MARTIN ANNE K		022-064	2,267.20
MARTIN ERIC & PAULA		005-001	7,420.72
MARTIN JANET E & SCOTT A FLAGG		020-055	4,053.71
MARTIN S TENDLER	M. S. TENDLER REVOCABLE TRUST	005-011	11,127.81
MARTIN SHAMUS A	MELANIE J WOLD MARTIN	019-115	1,381.03
MARTIN SHAMUS A	MELANIE J WOLD	010-004	2,866.70
MARUSEK CHRISTINE A		021-033-A	1,654.62
MARVIN ANDREW S	JOAN W MARVIN TRUSTEES	010-005	2,152.75
MARY K OTTO REVOCABLE LIVING TRUST	MARK K & DAVID W OTTO	011-072	5,639.66
MARY K OTTO REVOCABLE LIVING TRUST	MARK K & DAVID W OTTO	011-003	837.12
MASON RAYMOND K JR & KIM		003-005-001	8,216.42
MASTRELLA CINDY L		022-077	1,778.88
*MATCHETT HOWARD W JR & ROBERTA		016-010	1,648.73
MATCHETT, HOWARD W., JR		020-141-A	536.28
MATCHETT HOWARD W., JR	ROBERTA MATCHETT	020-142-A	929.77
MATREGRANO RALPH R JR	NANCY L MATREGRANO	016-011	1,703.67
MATSON ROBERT B & JUNE		005-026	4,249.91
MATTHEW BARBER WILDER FAMILY TRUST	MATTHEW & KATHARINE WILDER	025-001-A	2,157.11
MATTHEW BARBER WILDER FAMILY TRUST	MATTHEW & KATHARINE WILDER	025-005	453.44
MATTHEW'S ANDREW J & PENELOPE T		004-041	11,388.32

Owner	Second Owner	Map Lot	Tax
MATWICZYK PETER & CAROL		029-006-F	1,383.21
MAX B ROTHMAN REV. TRUST AGREEMENT		028-010-A	5,479.43
MAXWELL JOHN B		015-021	3,229.67
*MAY HILDA LIFE TENANT		016-051	1,884.17
MAY ROMEE			7.63
MAYBERRY KEVIN L		030-047	1,381.03
MAYHEW MICHAEL J		020-034	1,705.85
MAYHEW MICHAEL J		020-034-B	61.04
*MAYNES THOMAS & SUSAN		028-010-C	3,894.13
MCALLISTER JOHN D JR & SHIRLEY A		015-064	2,541.88
MCCARTOR ROBERT E & LINDA J		025-017-006	515.57
MCBRIDE ROSEMARY & JOANNE	JOANNE MCBRIDE	016-072	1,684.05
MCCAMMON JOSEPH N & LAURIE C		017-015	3,122.85
MCCANDLESS GLEN S		027-001-202	1,315.63
MCCANN NANCY A S & ROBERT C		014-020-002B	2,804.57
MCCARTHY ANDREW J TRUSTEE	C/O THE HAUGHEY COMPANY	022-015	13,219.52
MCCARTHY JAYNE M.	G. MICHAEL MCCARTHY	007-007-D	4,503.88
MCCLENNAN JANE D		027-001-211	667.08
MCCLINTOCK JAMES I TRUSTEE	J. I. MCCLINTOCK DECLAR. OF TRUST	011-048	5,033.62
MCCLINTOCK JAMES I TRUSTEE	J. I. MCCLINTOCK DECLAR. OF TRUST	011-049-A	310.65
MCCOID BEVERLY B	KATHARINE MCCOID ROTH	009-010	10,312.49
MCCOMISKEY MATTHEW J & JOSEPHINA		009-016	142.79
MCCOMISKEY MATTHEW J & JOSEPHINA		009-013	6,864.82
MCCORMICK ROBERT G & ANNE		015-043-001	2,429.61
MCCOURT EMER P. TRUSTEE	EMER P. MCCOURT TRUST-2000	007-006	1,801.77
MCCULLOUGH D SCOTT	KATHERINE MCCULLOUGH	030-027	2,377.29
MCCUSKER MARY T		026-022-H	1,316.72
*MCDANIEL GARY D & JOYCE		016-110	1,195.29
*MCDONOUGH WALTER I JR & JANET E		024-054	11,721.42
MCEVOY GEORGE H		010-026	12,012.89
MCEVOY GEORGE SR ESTATE OF	GEORGE H MCEVOY	010-014	3,753.96
MCEVOY GEORGE SR ESTATE OF	GEORGE H MCEVOY	010-015	285.58
MCEVOY KATELIN R		018-072	1,963.09
MCEVOY SARAH E	CALEB B HODGDON	030-023	1,507.47
MC FARLAND DAVID & BEVERLY H		026-009	2,036.12
MC FETRIDGE ROBERT M & JUANITA		030-050-B	765.18
MCGARRY RODERICK A & MICHELLE A		029-045	1,522.73
MCGARRY RODERICK R	MICHELE A MCGARRY	029-044	152.60
MCGEE JAMES A & JOAN P	JOAN P MCGEE REV. LIVING TRUST	004-042	8,864.97

Owner	Second Owner	Map Lot	Tax
MCGEE ROBERT E & HEIDI C		009-030	12,883.80
MCGILLIVRAY FAMILY	LIMITED LIABILITY COMPANY	004-034	6,771.08
MCGILLIVRAY FAMILY	LIMITED LIABILITY COMPANY	004-035	2,673.77
MCGILLIVRAY STUART F & SUSAN H		004-045	4,074.42
MCGOVERN NANCY Y		020-165	1,401.74
*MCKAY ROBERT B & JEAN		010-012	4,361.74
*MCKAY, MICHAEL E.		030-044	1,036.59
MCKEE ROBERT S & PATRICIA ANN		018-035	2,440.51
MCKENNA BRIAN F & CAROL ANNE		022-028	1,786.51
MCKENNA JUDITH S TRUSTEE	JUDITH S MCKENNA REV. TRUST	003-005-007	6,033.15
MCKENNA JUDITH S TRUSTEE		003-005-008	9,425.23
MCKENNEY KRAIG A		020-017	778.26
MCLAREN DOUGLAS J & MICHELLE E		018-044	1,013.70
MCLAUGHLIN BLANDINE L		011-009-E	604.95
MCLEAN JOAN B		029-013-G	2,719.55
McLELLAN STACY			88.29
McLELLAN STACY A		016-124	1,244.78
McLELLAN STACY A		026-032-A	355.34
McLELLAN SYDNEY K		022-039-006	58.86
MCNULTY PAUL J & BRENDA L		002-002	9,348.93
MCNUTT JOHN DANIEL & JANICE L		019-006	4,158.35
MCNUTT JOHN DANIEL & JANICE L		019-149	3,967.60
MCNUTT JOHN DANIEL & JANICE LYNNE		019-147	2,677.04
MCQUAID ELISE BANCROFT	C MURRAY MCQUAID	002-007	7,551.52
MCSEAGULLS RESTAURANT INC			1,021.33
MCVICKER STEVEN D & NANCY J		006-020	482.87
MEADER BERNARD A JR	MICHELLE M BOUCHARD	025-017-008	3,720.17
MEADOW LAND COMPANY			1,099.81
MEADOW LAND COMPANY		026-037-E	22,144.44
MEDAL HECTOR E & ROBERTA C		029-011	1,875.89
MEGARGEE CAROLINE		006-002-A	1,236.06
MELDA P SMITH REVOCABLE TRUST	HUGH SMITH	021-050	2,784.95
MELDA P SMITH REVOCABLE TRUST	MELDA P SMITH TRUSTEE	021-064	3,068.35
MELILLO GERALD R & DEBORAH L		021-023	1,285.11
MELILLO GERALD R SR & DEBORAH L		021-022	812.05
MELLOR DEBORAH O & MARK A		019-140	2,636.71
MELLOR MARK			10.90
MERJEN COMPANY LLC		020-092	3,142.47
MERJEN COMPANY LLC		020-089-A	105.73

Owner	Second Owner	Map Lot	Tax
MERRILL DAVID E; GREGORY P JR;	JOHN B MERRILL	024-028	65.40
MERRILL DAVID E; GREGORY P JR;	JOHN B MERRILL	024-027	2,376.20
MERRILL DAVID E; GREGORY P JR;	JOHN B MERRILL	024-026-B	98.10
MERRILL NANCY P		026-021-F	1,194.64
MERRITT JOSEPHINE F		019-041	240.89
MERRITT JOSEPHINE F		019-042	1,851.91
MERTEN WILLIAM & BARBARA J		010-032-061A	1,973.99
MERTON JOSEPH B JR & JENNIFER F		017-038	4,047.17
METZ JOSEPH R & JUDITH M		009-010-B	8,407.17
METZ JOSEPH R & JUDITH M		004-005	2,451.41
MEUSE JOAN A		031-027	1,002.80
MEYER FAITH J		018-005	2,049.20
MICHAEL P VALENTINE PROPERTIES LLC		016-018-A-001D	2,267.20
MICHAUD FAMILY TRUST	CHARLES F & VALEDA C MICHAUD	016-018-A-003A	2,091.71
MID COAST MARINE SERVICES INC		010-032-A	9,723.89
MID COAST MARINE SERVICES INC			285.58
MID COAST MARINE SERVICES INC			194.02
MID TOWN MOTEL INC			67.58
MIDCOAST CLOCK & MUSIC BOX CO LLC			20.71
MIDCOAST PAYROLL & ACCOUNTING INC			67.58
MILINOWSKI ROGER			10.90
MILINOWSKI ROGER R & JUDITH W		020-068	5,405.31
MILLCOVE PIER INC	C/O WILLIAM HALLINAN	018-022	3,273.27
MILLER ALLAN	PAMELA J BURKE	020-085-A	2,435.06
MILLER ALLAN K	BURKE PAMELA J	016-036	1,601.21
MILLER BRETT R & STEPHANIE J		019-126	1,688.41
MILLER BRUCE N & CHRISTINE M	PATRICIA MOORE, TRUSTEES	010-057	1,424.63
MILLER FAMILY EMPIRE LP		013-008-A	12,937.21
*MILLER MARITA H		020-112	1,331.54
MILLER ROGER C	MARY HOPKINS MILLER	015-043-021	3,743.06
MILLER ROLAND M & JUDITH H		027-001-170	786.98
MILLER WILLIAM S TRUSTEE		007-009-001	6,279.49
MILLER SUSAN B.	MELANIE B. KIPP	016-030	1,665.52
MILLIAN CHARLES C & MARCIA B		022-084	1,686.23
MILLIAN CHARLES C & MARCIA B		022-084-A	211.46
MINDE EUGENA ANN		021-037	1,386.48
MINE OYSTER LLC			1,034.41
MINERICH THOMAS S.	PATRICIA M. MINERICH	020-009-B	1,063.84
MIRAMARE LLC		010-025	8,507.45

Owner	Second Owner	Map Lot	Tax
MITCHELL MARGARET NUTT	DAVID C & MARY LOUISE NUTT	008-008	4,625.96
MITCHELL NATHAN M		015-046	1,386.48
MITTERLING RICHARD H & MARTHA J		020-048	2,051.38
MJH-BOOTH LLC		030-016	10,614.42
MJH-BOOTH LLC		030-018	6,432.09
MJH-BOOTH LLC		030-019	1,641.54
MODER ELIZABETH H. TRUSTEE	STEVEN M. BURKE TRUSTEE	004-007	2,443.78
MOLAI SHINGAYIN.		019-114	1,830.11
MONAGHAN MATTHEW J & KAREN E		015-043-035	2,395.82
MONROE PATSY W	MONROE PETER J	014-020-012B	2,638.89
MONTGOMERY JACQUELINE		020-083-001	4,732.78
MOONEY KARON R TRUSTEE		015-087	2,370.75
MOONEY SAMANTHA C		020-064	1,703.67
MOORE DEBORAH G		019-042-A-038	3,639.51
MOOSE & COMPANY INC			134.07
MORAN MICHAEL T & BARBARA		020-061	2,915.75
MOREHOUSE ANNE S; WILLIAM H THOMAS	WRIGHT M THOMAS	027-001-096	546.09
MOREY DONNA J		030-014	2,320.61
MORGAN HENRY A & LAEL E		019-041-A-002	3,829.17
MORGAN SHEILAGH J & DOUGLAS E		021-033	1,596.85
MORGAN WALTER J III & SUSAN F		023-012	506.85
MORIARTY STEPHEN E	DEIRDRA A MURPHY	020-208-C	1,073.65
MORLINO RONALD A		011-063-B	1,028.96
MORRELL ELEANOR M & RICHARD A	ISLAND TRUST	027-001-088	1,093.27
MORRELL ELEANOR M & RICHARD A	ISLAND TRUST	027-001-126	1,371.22
MORRIS MALCOLM J & NANCY L		016-143	3,690.74
MORRIS S A; NANCY H MORRIS	MICHAEL A MORRIS	002-005	8,019.13
MORRIS HANS F	ALICIA C MORRIS	016-142	3,024.75
MORRISON CHARLOTTE F & FRED L	C. F. MORRISON REVOC TRUST	004-004-A-001	4,092.95
MORRISON DEXTER C	JULIET ANNE MORRISON	008-003-004	5,541.56
MORRISON DEXTER C	JULIET ANNE MORRISON	008-003-002	2,976.79
MORRISON STEPHEN & STEPHANIE W		019-035	3,278.72
MORSE MARY ANN		031-005	1,192.46
MORTON NANCY A		020-191	1,292.74
MORTON SETH W; JOSHUA D MORTON	GREGORY S MORTON	024-033	6,206.46
MOSER HARRY C & ROBERT H		004-030-A	965.74
MOTTRAM RONALD J & HOLLY H		029-006-I	1,856.27
MOULAI SON WALTER J JR & KATHRYN J		011-025	1,423.54
MOUNTAIN TOPS INC			80.66

Owner	Second Owner	Map Lot	Tax
MR CATERER INC			89.38
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-006	137.34
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	021-075-014	140.61
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	021-075-013	139.52
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	021-075-011	139.52
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	021-075-009	149.33
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-005	821.86
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-001	1,893.33
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-008	137.34
MT DORA ESTATES LLC	C/O MCDONALDS OFFICE	020-192-010	137.34
MUCCINANCY BRIGGS		024-038	6,367.78
MUIR CRAIG D		020-033	1,215.35
MUIR CRAIG D & KATHERINE TRUSTEES	MT PISGAH LODGE NOMINEE TRUST	020-020	1,836.65
MULLANE FAMILY IRREVOCABLE TRUST	JANE A MULLANE & TERRY L LABONNE	016-018-A-002C	2,122.23
MULLEN DEBORAH H		020-111	1,382.77
*MULLEN DEBORAH L			13.08
MULLER WARDEN B & JUDITH E		006-029	3,326.68
MULLIN PETER A	BARBARA HEALY SMITH	028-005	4,446.11
MULLIS MARK F		010-042	2,477.57
MUNDEE DAVID F & DEBORAH G		019-068	2,449.23
MUNDEE-SAMPLE DEBORAH G		019-063	3,665.67
MUNDY SARAH ANNE	AME MUNDY	014-020-006B	2,763.15
MUNRO FRED			139.52
MUNRO FREDERICK J	MERRITT LEIGH PHILLIPS	015-012	1,905.32
MURDY JEFFREY A		020-204	1,110.71
MURPHY JOSEPH R & SUSAN A		020-150	570.07
MURPHY KEVIN R	KAREN L KARPIE	016-042	2,380.56
MURPHY WILLIAM T & JOAN M	W. T. & J. M. MURPHY REVOC TRUST	016-064	1,355.96
MURRAY ELIZABETH A		006-002-M-00	1,263.31
MURRAY GRETCHEN S TRUSTEE	GRETCHEN S MURRAY TRUST	007-009-002	5,942.68
MURRAY HILL PROPERTIES LLC		015-106	7,288.83
MURRAY TERRENCE L & PAMELA E		010-037	2,620.36
MUSCARELLA FRANK S & FRANCINE		019-029	1,450.79
MUTCH ANDREW II & ALICE N		011-057	1,613.20
MUZZY GREGORY E & DONNA L		011-054	4,192.14
MYSHRALL NORA E		020-123	2,464.49
NADEAU TERRI	SHELLI SANBORN TRUST	011-063	906.88
NADEAU THOMAS P		022-023	5,058.69
NADEAU THOMAS P		020-095	3,437.86

Owner	Second Owner	Map Lot	Tax
NADEAU THOMAS P OD			256.15
NAJIM RALPH E & JANE H		030-008-A	5,436.92
NANCY C DAVIS LIVING TRUST	NANCY C DAVIS TRUSTEE	024-019	1,641.54
NASH KIMBALL & LOUISE BURVILL		027-001-195	649.64
NASH WILLIAM G		019-065	2,136.40
NASON JULIA S	PATRICIA G FALLON	022-051	1,636.09
NATIONAL CITY COMMERCIAL			1.09
NAUT GRAYS CLAM & LOBSTER BAKE			434.91
NEE THOMAS & JUDITH		022-039-018	321.55
NELSON CHERYL A	EDWARD A NELSON	019-039	2,402.36
NEMC TRUST		011-008	307.38
NESSMITH ELIZABETH N		030-030	1,232.79
NESTLE WATERS NORTH AMERICA INC			9.81
NEWELL STEWART P & SUSAN V MORRIS		021-062	2,027.40
NEWELL STEWART P & SUSAN V MORRIS		025-002	5,803.16
NEWTON JAMES B & CYNTHIA E WINNE		008-003-003	7,215.80
NEWTON JAMES BEACH JR	CHRISTIANE H NEWTON	011-055	4,451.56
NEWTON JAMES BEACH JR	CHRISTIANE H NEWTON	011-030	44.69
NGUYEN HAI P		016-074-A	1,395.20
NGUYEN TIENG C	HIEP HAO T NGUYEN	020-043	2,138.58
NGUYEN TIENG CONG	HIEP HAO THI NGUYEN	020-073	1,953.28
NGUYEN TIENG CONG			110.09
*NICKERSON LORAINÉ		030-002	1,202.92
NIELSEN CHRISTOPHER H & ANDREA G		024-046	130.80
NIELSEN CHRISTOPHER H & ANDREA G		024-047	9,033.92
NIGHTINGALE CLYDE W & TODD W		022-085	1,442.07
NIGHTINGALE JUDITH F		015-043-011	3,608.99
NIKLA MARTHA C TRUSTEE	THE MAINE TRUST	021-056	2,725.00
NISSENBAUM ROBERT J		014-039-011B	2,741.35
NISSENBAUM MARK B.	BARBARA M. NISSENBAUM	007-007-J	1,755.99
NIVEN ELIZABETH M; CYNTHIA & STUART	EDWARD M PARSONS	027-001-114	883.99
*NOAH OSCAR JR & MARILYN		019-101	1,251.97
NOONAN BLAINE & CYNTHIA		029-034-A	1,548.89
NORMAN JAMES I		020-122	1,120.52
NORMAN WILLIAM T & LILI R		021-072	5,172.05
NORRED CURTIS R & PATRICIA D		007-009	5,942.68
NORRED MICHAEL L		018-016	304.11
NORRED MICHAEL L		011-023	576.61
NORTH CHARLES E III & ANNE K		029-032-A	40.33

Owner	Second Owner	Map Lot	Tax
NORTH CHARLES E III & ANNE K		018-052	1,584.86
NORTHEAST MERCHANDISING CORP			9.81
NORTHERN LEASING SYSTEMS INC			6.54
NORTHERN NEW ENGLAND TELEPHONE			40.33
NOTLESAH CORPORATION	C/O HASELTON FAMILY OFFICE	014-008	15,604.44
NYBERG NANCY		004-010	2,511.36
OAK GROVE CONDOMINIUMS INC	C/O POTTLE REALTY GROUP	014-021	981.00
OAK TANDY HOLIDAY HOUSE FAMILY TRST	CAROL TANDY & A R TANDY	006-004	330.27
OAK TANDY HOLIDAY HOUSE FAMILY TRST	CAROL TANDY & A R TANDY	006-005	2,172.37
O'BRIEN GERARD P & HEATHER M		022-072-B	1,744.00
O'BRIEN WILLIAM F & JOYCE B		029-030	1,333.07
OCEANCLIFF LLC		001-009	14,623.44
O'CONNELL EUGENIE W TRUSTEE	M R REALTY TRUST	004-004-A-003	3,351.75
O'CONNELL JOHN W & EUGENIE W	JAMES & CONSTANCE O'CONNELL	004-004-A	2,135.31
O'CONNELL JOHN W & EUGENIE W	JAMES & CONSTANCE O'CONNELL	004-030	1,063.84
O'CONNELL JOHN W & EUGENIE W		004-004-A-002	4,217.21
O'CONNELL JOHN W & EUGENIE W	JAMES & CONSTANCE O'CONNELL	004-055	609.31
O'CONNELL M JOHN & SANDRA J		016-050-A	2,221.42
O'CONNOR JOANNE BASS	J B O'CONNOR QUAL PERS RES TRUST	024-034	2,067.73
OEST HARVEY J TRUSTEE	JOANA H OEST TRUSTEE	018-025	12,539.36
OGILVIE GAIL		020-207	402.21
OGILVIE GAIL		020-208-A	836.03
OGILVIE GAIL		020-208	1,325.44
O'HARA CORPORATION			19.62
OLESON MERVAL W & FANCHON A		011-038	1,430.08
OLESON MERVAL W & FANCHON A		011-014-A	98.10
OLESON MERVAL W & FANCHON A		011-047	147.15
OLIPHANT ANNE DWYRE	JAMES NELSON OLIPHANT	007-008-D	7,225.61
OLIPHANT NANCY J MD			185.30
OLYMPUS AMERICA INC			761.91
ONDERKO RONALD P & LYNN A		006-001-A	866.55
O'NEILL ANTHONY R	MARY LEE RITTER O'NEILL	017-004	8,898.76
O'NEILL HENRY M	THOMAS E SZYKOWNY	015-061	3,409.52
ORNE CYNTHIA E	JANE MAY ORNE MURPHY	021-034	1,143.41
*ORNE RICHARD T		025-001-C	2,012.79
ORNE ROBERT C & JOAN A;	KATHRYN O KENT & WILLIAM KENT JR	014-016	6,827.76
ORR JANE P		019-146	2,068.82
OSBORN MARK C	BRIAN J MAKAREWICZ	017-030	6,198.83
OSMAN PAGE LLC			61.04

Owner	Second Owner	Map Lot	Tax
OSTERMANN CAROL W		007-008-S	1,966.36
OTTO JOHN P	JOANNE C LORENCE	011-036	1,052.94
OVERBAUGH MARK &	MAYANNE W OVERBAUGH	025-017-007	2,066.64
PACKARD THEODORE	DOLORES BLASCO	020-116	3,516.34
PAGE ANDREW P		022-039-001	512.30
PAGE DALE		026-033-B	1,594.67
*PAGE HENRY M & NYLENE J		018-017	1,328.27
*PAGE LYNNETTE M		022-053	1,245.43
*PAGE MAUD W LIFE ESTATE	C/O NEAL D & LISA M PAGE	020-002	2,078.19
PAGE NEAL D	RICHARD C PAGE	010-008-B	1,163.03
PAGE PHILIP A & SUNNI GAIL		017-001	1,825.75
*PAGE STANLEY D & SANDRA M		020-194-B	1,295.57
*PAGE STANLEY D & SANDRA M		020-194-A	1,851.91
PAINE SHIRLEY M		019-112	1,346.15
PAINE'S CLOTHING INC			31.61
PALM CAROL STUART	DANNY JAMES PALM	005-007	1,914.04
PANARO GLENN A & MICHELLE L		020-192-012	534.10
PANKOWICZ JOHN & NIKKI		015-060	2,244.31
PAPINEAU SUSAN M		021-039-G	2,468.85
PAQUETTE SUSAN M		020-038	1,276.39
PARKER ALLYSON J.		020-070	2,393.64
PARRISH ESTA C TRUSTEE		011-069	4,304.41
PARROW KAREN R	CYNTHIA R RICKER	010-032-031T	1,938.02
PARTRIDGE DAVID T & MARY B		014-039-017B	2,868.88
PASKAL ROBERT M	JACQUELINE F PASKAL	015-043-017	3,561.03
PAT-A-MAC COTTAGE INC		024-029	2,770.78
*PATCH DAVID A & MARY C	C/O BRANCH BANK & TRUST CO	025-018-001	3,053.74
PATCH FAMILY HOME LLC		025-026	7,786.96
PATRICIA B POWELL REVOCABLE TRUST		008-011	241.98
PATRICK MARY M		029-040-M	1,373.40
*PATRICK THOMAS K & DOROTHY L		028-008-B	4,204.13
PATTERSON NANCY E		027-001-057	687.79
PAUL WILLIAM L & CAROLE M		015-043-006	3,805.19
PAULA M SARGENT LIVING TRUST	PAULA M SARGENT TRUSTEE	005-011-A	14,211.42
*PAYNE ELMER PALMER TRUSTEE	PALMER PAYNE LIVING TRUST	015-058	2,595.94
PAYSON H M & CO TRUSTEE	WILLIAM WATROUS WILDE TRUST	013-013	11,237.90
PAYSON H M & CO TRUSTEE	WILLIAM WATROUS WILDE TRUST	013-016	8,693.84
PEAK MARTHA H		016-018-A-002B	2,093.89
PECK DONALD A & PATRICIA M		011-034	1,140.14

Owner	Second Owner	Map Lot	Tax
PECK DONALD J & PATRICIA L		011-053	142.79
PENNIMAN JOYCE R & ROY W		030-031-011	102.46
PENNOYER POINT-BOOTHBAY LLC		014-010	9,431.77
PENNOYER RAYMOND P JR		014-009-A	9,237.75
PENNOYER RAYMOND P JR TRUSTEE		014-009	3,295.07
PERFORMANCE FOOD GROUP INC			65.40
PERKINS JAMES B III		016-029	5,218.92
PERKINS JILL T		006-003-B	1,755.99
PERKINS KAREN A GRI			7.63
*PERKINS ROBERT L	CYNTHIA P BROWN	019-036	1,451.44
PERKINS THOMAS I & LAURA L		022-007	2,754.43
PERKINS VICTORIA	MELI IRREVOCABLE TRUST	019-079	1,284.02
*PERRIGO LELAND S & ANN M		030-050-A	614.32
*PERRIGO LELAND S & ANN M		030-050-A-ON	89.38
PERRITT MARGARET JONES		019-153	2,707.56
PERRITT MARGARET JONES		019-131	1,262.22
*PERRY LISA C		030-022-A	1,675.98
PERRY RICHARD		031-018-A	2,275.92
PERSSE JOHN W III		004-018	5,214.56
PETER & JACQUELINE S MUNDY	REVOCABLE TRUST AGREEMENTS	025-013	11,315.29
PETERS MARGARET B		026-037-H	1,833.38
PETERS MARGARET B		026-037-F	8.72
PETERS MARGARET B		026-037-J	622.39
PETERS SARAH J		026-021-C	602.77
PETERS TAMARA J		016-127	1,234.97
PETERSEN CRAIG M		030-031-010	106.82
PETERSON DAVID C; ROBERT C PETERSON	RANE CHRISTENSEN	004-012	2,866.70
PETERSON SUSAN A		005-004	3,397.53
PGC2 LLC	C/O BERNSTIEN SHUR	030-033	621.30
PGC2 LLC		030-027	2,377.29
PHELAN REVOCABLE TRUST	KENTON C. & TERESA M PHELAN	029-012	2,447.05
PHELPS EDWARD J & MARY E		015-058-A	2,398.00
PHINNEY DAVID A		023-013	874.18
PHINNEY JERIE S		026-033-A	1,364.68
PHIPPS HAROLD R JR & FRANCES E		018-002-E	1,892.24
PIER 1 PIZZA INC			131.89
PIERCE DAVID M		018-032	2,304.70
PIERCE DEBORAH W		027-001-237	684.52
PIERCE JOSEPH S & CAROLINE A		010-032-041A	2,180.00

Owner	Second Owner	Map Lot	Tax
*PIERCE NORMAN & MARY		029-040-A	1,178.94
PIERCY EBBEN L		018-075	1,541.26
PIGGOT DONNA			73.03
PIGGOTT DONNA		016-117	2,914.66
PILGRIM CARLO M & CATHERINE M		021-039-H	2,059.01
PINE STATE TRADING COMPANY			105.73
PINKHAM DUANE M & MARY JEANNETTE		016-133	1,008.25
PINKHAM FREDERICK & ESTELLA		017-034-B	973.37
PINKHAM GARY A & COLLENA A		019-083	1,371.22
*PINKHAM HARRY L		020-037	1,236.71
PINKHAM KAREN C		031-040	1,036.59
PINKHAM LYNN A		022-072	1,616.47
PITCHER STEPHEN L & MARTHA		030-045	699.78
*PITCHER STEPHEN L & MARTHA		030-045-ON	864.37
*PITCHER STEPHEN L & MARTHA J		020-025	1,599.68
PITNEY BOWES GLOBAL FINANCE SERV			128.62
PITNEY BOWES INC			71.94
PIZER RICHARD C			264.87
PLANTE PHILIP C & THERESA C		019-042-A-002	3,249.29
PLUMMER KEITH		031-018	1,006.07
PLUMMER TRACIE		004-055-A	2,536.43
PLUMMER WILLIAM D & ELAINE J		031-009	574.43
PLUNKETT PATRICK F	MARY A PLUNKETT DEVISEES OF	010-069	1,060.57
POOLE CARL S JR TRUSTEE	POOLE-OAKES PARCEL TRUST	030-004	182.03
POOLE CARL S JR TRUSTEE	POOLE-RENY PARCEL TRUST	030-007	283.40
POOLE KRISTI L		029-034-B	1,540.17
POOLE MEADOW REAL ESTATE LLC		030-028	223.45
POOLE MOTOR COURT LLC		030-022	9,072.07
PORTLAND CELLULAR			136.25
PORTS OF ITALY			328.09
POTHIER CHRISTINE R		016-056	1,919.49
POTTLE CLAYTON & CYNTHIA			77.39
POTTLE CLAYTON J & CYNTHIA G		010-007	668.17
POTTLE CLAYTON J & CYNTHIA G		020-078	3,868.41
POTTS MICHAEL S		027-001-156	659.45
POUDER GEORGE A		020-198	807.69
POULTON NICOLE J		031-013-A	390.22
POWERS JAMES A		006-002-F	2,138.58
#POWIS RICHARD R & PEGGY ANN		029-038	912.33

Owner	Second Owner	Map Lot	Tax
PRAMAS ELLEN N & WILLIAM		020-065-001	2,241.04
PRATT GLADYS C		022-018	1,595.76
PRATT RUSSELL S		001-001	13,379.75
PRESLEY WILLIAM A & M SUZANNE		007-008-J	2,409.99
PRESTON EDWARD H IV & JULIA M		003-004	5,965.57
PRINCE 14 GRANDVIEW LLC		002-012	13,359.04
PRINCE CANDICE HOWARD & WILLIAM D		005-003	2,823.10
PRINCE MICHELLE M		015-022	2,030.67
PRITCHARD KAREN	JULIA ANN DEGENHARD	019-038-B	1,035.50
PROFIT DAVID A & DEBORAH		020-156	1,954.37
PROFIT DAVID A & DEBORAH J		020-102-001	1,216.44
PROFIT WILLIAM S & LAURIE J		021-039-A	1,652.44
PROSE RICK & BARBARA A		014-031	2,510.27
PROSE RICK & BARBARA A	FLORENCE ROSENBERG TRUSTEE	019-138	196.20
PROSE RICK & BARBARA A	FLORENCE ROSENBERG TRUSTEE	020-109	2,169.10
PRYTHERCH CAROL S		018-050	1,015.88
PUMO BEN, JERRY & SALLY		019-158	5,221.10
PUMO SALLY P., TRUSTEE	SALLY P. PUMO REVOCABLE TRUST	019-009	1,923.85
QLT CONSUMER LEASE SERVICES INC			8.72
QUEENAN JOHN F & JOANN K		020-004	1,074.74
QUEENAN JOHN F & JOANN K		020-003-A	98.10
QUINN JEFFREY C & JENNIFER	JENNIFER ASHE QUINN	019-095	1,950.01
QUINN TERRANCE J & DONNA S		022-039-007	179.85
QUINN JEFFREY C		019-094	564.62
R N FISH & SONS INC			1,221.89
RACICOT DAVID F & MARGARET T		010-049	1,851.91
RACY BARBARA T & ALI JIHAD RACY	RACY FAMILY TRUST	004-029	2,558.23
RAE REVOCABLE TRUST	VJE REVOCABLE TRUST	002-013	16,206.12
RAND TIMOTHY		019-086	1,645.90
RANKIN E DANIELS & SUSAN M	E D RANKIN & S RANKIN REVOC TRST	024-003	4,908.27
RAPELYE PIER TRUST	JACOB TANNER RAPELYE	010-022	4,916.99
RARED BOOTHBAY STORE NO4536 LLC		030-011	10,041.08
RAYLE CATHRYN C			23.98
RAYLE CATHRYN C. & KENNETH E		020-147	1,540.17
RAYNOR SUSANNE		029-006-J	2,684.67
RB HOLDINGS LLC			433.82
RB HOLDINGS LLC		020-099	3,561.03
REBEL LAWRENCE P.		020-117	2,890.68

Owner	Second Owner	Map Lot	Tax
RED HAWK REACH ASSOCIATION		030-002-A	86.11
REDBOX AUTOMATED RETAIL LLC			240.89
REDDEN ALAN G & KENNETH O		017-006	4,882.11
REDFIELD THOMAS H SR	MARTHA H REDFIELD TRUSTEES	010-043	2,747.89
REECE ROBERT & SUSAN		027-001-233	1,650.26
*REED DAVID	MARYBETH REED CONIFF	030-024	1,491.77
REED DIANE L		018-029-B	68.67
REED DIANE L		018-029	2,169.10
*REED EDGAR II & HOLLY STOVER		027-001-217	500.96
REED EDGAR III	KIMBERLY L REED	029-040-P	526.47
REED HARRIETT L		021-024	1,218.62
REED JOHN D & NORA SEGOVIA	NORA SEGOVIA REED	005-031	2,078.63
REED OMER W & CONSTANCE W		020-047	1,455.15
REED WALTER S. III	ELIZABETH A. REED	019-010	3,626.43
REILLY TERENCE DOUGLAS		010-002	1,135.78
REINECKE VICTORIA W & LEIGH F		018-066-A	1,672.06
REINECKE VICTORIA W & LEIGH F		018-066	2,799.12
REINERTSEN GAIL & JOHN K VINSON		015-037	1,658.98
REINHART ELIZABETH B		026-005	2,191.99
REISER ROBERT E JR & MARGARET C		025-021-C	14,732.44
REPA JOHN THEODORE & BETTY H		004-009	4,796.00
REYES HERNAN M & DOLORES C		015-043-014	3,969.78
*RIBBLE GUY H JR & JANE M		025-017-005	3,823.28
RICCARDI PAT JR	JOHN DOHERTY JR	014-024-A	1,856.27
RICE CHERYL		016-061	1,192.46
RICE RUTH E		010-071	856.74
RICHARD CARL & KELLI		020-163	2,901.58
RICHARDSON ARTHUR III		019-142	1,286.20
RICHARDSON KATHERINE A		027-001-047	620.21
RICHARDSON LORETTA M & RONALD E		013-002	5,766.10
RIDDELL BRUCE J & ALICIA K		025-023-A	4,176.88
RIDLON IAN; ROBIN F WOOLSON;	ELIZABETH GARCIA & MARGOE SHAW	027-001-013	514.48
RIDLON JOHN M & PATRICIA A		027-001-213	1,086.73
RIEACHEL DONALD P & SUSAN K	RIEACHEL FAMILY TRUST	021-059	4,253.18
RIGAS MARK			132.98
RIGAS MARK & GIANNOULA		019-141	1,912.95
RILEY EDWARD D		018-027	2,952.81
RING DENNIS M & SHARON A		006-002-A-001	1,099.81
RIPLEY MARY M GRI			3.27

Owner	Second Owner	Map Lot	Tax
RITE AID CORPORATION #3891			2,352.22
RITTALL JOAN M		021-020	215.82
RITTALL JOAN M		021-039	1,246.96
RIITERSHAUS CHARLES W	ELAINE FOSSETT RITTERSHAUS	011-009-L	903.61
RIZZO PAUL F		003-005-012	1,388.66
ROBERT M & RUTH H ZOLLINGER	R M & R H ZOLLINGER REVOC TRUST	001-013	16,060.06
ROBERTS ALFRED			9.81
ROBERTS ALFRED G & REBECCA M		024-023	2,296.63
ROBERTS DAVID P		022-086-A	2,164.74
ROBERTS DOUGLAS			117.72
ROBERTS DOUGLAS S & ELISE C		017-002-C	4,446.11
ROBERTS ROBERT			8.72
ROBERTS ROBERTA J		015-077	5,161.15
ROBERTS THOMAS L		011-007-I	3,281.99
ROBERTS PHILIP H., TRUSTEE	KAREN K. ROBERTS TRUSTEE	019-097	1,662.25
ROBERTSON CHARLES E & JUDITH P		003-005-006	8,620.81
ROBINSON HAROLD		022-039-008	41.42
*ROBINSON JAMES P & FRANCES M		019-042-A-006	3,096.25
ROBINSON VICTORIA J ELIZABETH	SHERWIN GLEN ROBINSON	RO019-051	1,417.00
ROBITAILLE PHILIP S & VIRGINIA N		031-029-00A	3,412.79
ROBITAILLE PHILIP S & VIRGINIA N		024-045	915.60
ROCHE DIAGNOSTICS CORPORATION			1,020.24
ROCHE SARAH		011-039	1,073.65
ROCKCREST LLC	C/O LEE FANNING	014-008-B	10,503.24
ROCKTIDE INC		016-032	26,944.80
ROCKTIDE INC		016-033	11,456.99
ROCKTIDE INC			4,253.18
ROGERS JAMES E & ANNE L MCCracken		002-016	2,160.38
RONAN AMY DOLLOFF & SEAN	HOWARD BLACKBURN DOLLOFF	022-012	2,132.04
ROSE DONALD MCG		024-012-A	7.63
ROSENBERG HARRY C & DEBORAH E		004-047	2,323.88
*ROSENBERG MATTHEW J	MARIA C ROSENBERG	013-001	6,701.97
ROSENBLOOM JOSEPH L III	SUSAN LEBACH-ROSENBLOOM	024-041	1,621.92
ROSS CHARLES		011-006-B	1,643.72
ROSS JENNIFER DAVIS	MAX EDWARD ROSS JR	020-108	5,707.24
ROSS MAX E & JENNIFER D		019-130	2,271.56
ROSS MAX E & JENNIFER DAVIS ROSS		008-003-005	2,716.28
ROSSI DAVIDE	CHRISTA N BRUNO-ROSSI	015-078	2,224.69
ROVEILLO HENRI J TRUSTEE	INGRID K ROVEILLO TRUSTEE	010-053	5,177.50

Owner	Second Owner	Map Lot	Tax
ROWE HENRY C & GRACE TRUSTEES		015-043-030	2,462.31
ROWE STEPHEN F & RHONDA S		010-032-052B	2,222.51
ROXANNE G SMITH TRUST		019-042-A-005	3,249.29
ROY MATTHEW	ERICA HEINRICH	004-044	2,116.78
*ROYAL BEVERLY A		016-094	2,125.06
ROYALL BLOCK LLC	C/O LOUISE ROYALL	015-112	7,861.08
ROYALL ROBERT M		031-026	1,975.08
RUBEL PATRICIA R		018-011	3,457.48
RUBEL PATRICIA R		018-023	334.63
RUBEL PHILIP J		009-005	8,988.14
RUBICAM STEPHEN M		020-045	1,515.10
RUBICAM STEPHEN M			35.97
RUBICAM STEPHEN M & CHRISTINE C		015-076	2,832.91
RUBIO KRISTINA G		021-005	2,040.48
RUNSER BERNARD & MARY		013-017	19,749.71
RUPING GARY H		017-039	5,775.91
RUSSELL CARL A JR & MARGARET S		019-056	2,129.86
*RUSSELL JOSEPH M JR & MARTHA		010-028	13,154.77
RUSSELL KIM & JONI		020-125-ON	382.59
RUSSELL KIM & JONI		020-125	1,680.78
RUSSELL MARTHA M		010-028-A	6,863.73
RUSO JONATHAN		020-138	922.14
RYAN MATTHEW R		001-008	7,340.06
RYDELL KATHERINE T	LARS H RYDELL	027-001-068	1,071.47
SABINS HAROLD R DEWISEES OF		022-002	1,279.66
SAJELJ FAMILY LIMITED PARTNERSHIP		025-020	7,398.92
SALA JOSEPH L		020-170	952.66
SALA PENELOPE A		020-169	2,067.73
SALATHE MARIE NOELLE LIFE ESTATE	MARIE NOELLE GRANES	010-032-092B	2,254.12
SALATHE EDOUARD MICHEL		014-020-007B	2,728.27
SAMPLE FRANK L ESTATE OF	C/O LEAH SAMPLE EXECUTRIX	026-038-002	669.26
SAMPLE FRANK L III & SARAH P		026-037	2,750.07
SAMPSON DAVID A & PATRICIA L		020-063-004	960.29
SAMPSON/TOUCHETTE FAMILY 2006TRUST	JEFF SAMPSON & BRAD TOUCHETTE	017-031	2,779.50
*SANDERS STEVEN N		020-182-A	1,319.55
SANDRA F LOWERY LIVING TRUST	SANDRA F LOWERY TRUSTEE	019-034	1,531.45
SAREZSKY MICHAEL N	VIRGINIA A SMITH	015-118-003	3,118.49
SAUNDERS DIANE CAMPBELL		015-024-A	255.06
SAUNDERS DIANE CAMPBELL	KATHRYN REED DEWISEES OF	015-029	3,356.11

Owner	Second Owner	Map Lot	Tax
SAVAGE HEATHER			75.21
SAVAGE TODD L & HEATHER K		029-040-B	1,635.00
SAVASTANO ADELE L BIELLI	JEFF SAVASTANO & ANDREA BIELLI	020-089	3,276.54
SAVASTANO MARNA L	CAMERON MITCHELL	029-040-J	1,325.44
SAWTELLE LAWRENCE R & KATHLEEN		019-061	2,149.48
SAWYER MARY L & EDWARD L JR		006-013	466.52
SAWYER MARY L & EDWARD L JR		006-007	836.03
SAWYER MARY L & EDWARD L JR		006-006	71.94
SCAGLIONE S; R D HEACOCK	A J & S C SCAGLIONE	020-071	2,229.05
SCAGLIONE SALVATORE	DANA HEACOCK		43.60
SCANNED LTD		024-026-D	5,060.87
SCANNON MICHAEL A & SUSAN P		024-012-D	7.63
SCATTERGOOD KATHERINE M		019-116	1,823.57
SCHADLER SUSAN MORROW		004-061	13,296.91
SCHETZEL WILLIAM E & MONIQUE F		031-023	309.56
SCHICCHI LUDMILA LOUISE		015-043-032	2,462.31
SCHIFFER ANSEL J & ZIRA E		014-035	1,282.93
SCHMELZER RUSSELL A & SHANNON L		020-192-002	2,481.93
SCHMIDT JAMES K & PAUL W SCHMIDT		011-068	4,485.35
SCHUTRUMPF BRIAN E		022-062-A	1,486.76
SCHUTRUMPF BRIAN E	MARGARET M BOYD	013-028	426.19
SCHUTRUMPF BRIAN E	MARGARET M BOYD	013-027	2,853.62
SCHUTRUMPF BRIAN E	MARGARET M BOYD	013-025	778.26
SCHUTRUMPF BRIAN E;	MARGARET M BOYD	013-025-A	834.94
SCHWARTZ MARGARET C B; RACHEL M	RICHARD BOES	011-040	5,313.75
SCIENTIFIC GAMES INTERNATIONAL INC			66.49
SCOTT LINDA M		011-009-F	733.57
SCOTT RANDAL A		010-089	2,008.87
SCRIBNER LUCILLE Y		016-018-A-002A	1,984.89
SEA BREEZE		025-028-B	390.22
SEA BREEZE		025-027	5,059.78
SEA PIER INC		016-021	6,417.92
SEA PIER INC			123.17
SEABURY D STONEBURNER JR LIVING TRST		009-026	4,119.11
SEAMAN TERRY D		011-066	3,326.68
SEAMAN TERRY D			537.37
SEAMAN TERRY D		011-065	294.30
SEAMAN TERRY D	HEIDI I SEIDELBUBER	020-079	4,424.31
SEDZIA ROBERT P & ESTHER F	SEDZIA REALTY TRUST	029-001-003	2,855.80

Owner	Second Owner	Map Lot	Tax
*SEE SCOTT W & MYLESE J		006-021-004	1,753.37
SEGERSTROM PETER J		018-012	3,665.67
SEGERSTROM PETER J		018-010	817.50
SEIM DOUGLAS & SANDY		006-008	794.61
SEITZER JOHN M & GERRILYNNE R			10.90
SEITZER JOHN M & GERRILYNNE R		016-039	2,686.85
SELVIN/RASANEN REAL ESTATE TRUST	RHONDA SELVIN & JOHN RASANEN	014-041	2,153.84
SEMINARE JAMES R & CONSTANCE		011-012	854.56
SENTRY FINANCIAL CORPORATION			6.54
SERINO RICHARD A & TERRI-ANN C		030-040-A	364.06
SETZ MARLA J		018-030	2,759.88
SEWALL DON S CO INC.		019-008	3,332.13
SEWALL JAMES J		019-057	482.87
SEWALL JAMES J		019-064	2,247.58
SEWALL JANICE A		031-006-A	1,662.25
SEWALL KENNETH T; JAMES J SEWALL	JANICE A SEWALL	031-006-B	2,305.35
SHAHER GRAHAM D & RACHEL A		018-021	196.20
SHAHER GRAHAM D & RACHEL A		018-014	1,888.97
SHANE GERALD S & CAROLYN E		001-006	2,714.10
SHARON S FELDMAN REVOCABLE TRUST	SHARON S FELDMAN TRUSTEE	029-024-A	682.34
SHAW BRIAN K	ABBIE BOODY SHAW	019-053	2,142.94
SHAW HAROLD M & BARBARA		030-002-013	4,120.20
SHAW HAROLD M III & BARBARA		030-002-003	1,408.28
SHAW TERESA ANN		029-011-A	1,654.62
SHEA RICHARD F & CYNTHIA M		020-053-C	1,654.62
SHEA RICHARD F & CYNTHIA M		020-053-B	1,841.01
SHEA RICHARD F & CYNTHIA M		020-053-A	1,977.26
SHEAR ARTISTRY FAMILY HAIR SALON			34.88
SHEER LEON & STACY		022-027	1,711.30
SHEPARD ANDREW M & JUDITH L		025-018-003	4,894.10
*SHEPARD BARCLAY M		012-009	10,144.19
SHEPARD RICHARD D & CATHERINE H		025-018-004	1,978.35
*SHEPARD ROBERT A & EUGENIA M		025-019	11,440.20
SHEPHERD JAMES BRIAN & IRENE C		016-066	1,188.10
SHERI MANZI			82.84
SHERMAN ANDREW J		025-004-A	329.18
SHERMAN D STUBBERT	JOYCE STUBBERT REVOCABLE TRUST	010-027	4,539.85
SHERMAN LINDA H		019-043	2,734.81
*SHERMAN MARGUERITE		018-073	1,606.22

Owner	Second Owner	Map Lot	Tax
SHERMAN PAUL M & JONI		026-036	505.76
SHERMAN PAUL M & JONI R		030-051	2,522.26
SHERMAN'S BOOKS & STATIONARY INC			197.29
SHERMAN'S BOOKS & STATIONARY INC			25.07
SHEVENELL REALTY TRUST II		015-043-022	4,144.18
SHEVENELL REALTY TRUST II		015-039	933.04
SHIELDS SUZANNE L		020-107	1,759.26
SHIRTS BY THE BAY INC			28.34
SHIRTS BY THE BAY INC			33.79
SIAGEL NANCY		016-059	964.65
SIGNAL POINT MARINA ASSOCIATION		015-043-ON	3,128.30
SIMMONS BARRY P & LAURA M		009-015	69.76
SIMMONS BOOTHBAY HARBOR TRUST	LAURA M SIMMONS TRUSTEE	009-011	4,865.76
SIMMONS HAROLD G	SUNNI GAIL PAGE TRUSTEES	022-038	62.13
SIMMONS HAROLD G	SUNNI GAIL PAGE TRUSTEES	022-039	2,517.90
SIMMONS HENRY L & DAWN F		031-022	745.56
SIMMONS TODD A & KIMBERLY A		016-019	7,792.41
SIMMONS TODD A & KIMBERLY A		016-020	523.20
SIMMONS TODD A & KIMBERLY A		016-018	1,848.64
SIMPSON WILLIAM A & JANICE D		011-015	861.10
SINGLETON SUSAN N		016-104	1,020.24
SINNICKSON ANDREW H.	SARAH L SINNICKSON	002-014	10,575.18
SIRACUSA PAUL J & ANNA		006-029-A	4,689.18
SKINNER MARK R	JUDY A STONE	015-059	2,665.05
SKOGLUND JOHN A JR & MARJORIE N		016-013	1,032.23
SLATTERY PATRICK & JEANNE		015-043-005	3,325.59
SLEDGE MATTHEW C B		025-017-001	2,584.39
SLICK'S BOUTIQUE LTD			54.50
SMALLS JEAN D		010-032-091B	1,916.22
SMIGIELSKI JOHN B & TERESE A		029-032-B	2.18
SMIGIELSKI JOHN B & TERESE A		020-106	1,900.96
SMITH CHARLES R	LAURA A VASSAMILLET	015-043-004	2,890.68
SMITH DANIEL G & CHRISTINE D		011-009-P	661.63
SMITH DOUGLAS L	DEBORAH L SMITH TRUSTEES	007-007-B	2,076.45
SMITH HARRIET T		015-043-033	2,524.44
SMITH LIBBY JEAN R & SCOTT A		023-019	1,635.00
SMITH NORMAN		001-017-A-009A	3,495.63
SMITH PAUL G & NORA W		018-006	1,324.35
SMITH ROGER E & LYNNE M		016-054	866.55

Owner	Second Owner	Map Lot	Tax
SMITH SUSAN C	LESLIE G CROWELL	031-008-A	1,595.76
SMITH SUSAN T TRUSTEE	SUSAN TAYLOR SMITH LIVING TRUST	019-042-A-040	3,345.21
SMITH THOMAS J & JENNIFER C		020-136	1,807.22
SMITH ZACHARY SCOTT		007-012	5,601.51
SMITHSON PHILIP & NANCY A		016-014	2,025.22
SMITHWICK WALTER III	CORNELIA COVINGTON SMITHWICK	009-025	11,483.15
SMUCKER FOODSERVICE INC			13.08
SMYTH JAMES B & SANDRA L		011-007-A	250.70
SNEIDEMAN HARVEY L & ANNEMIES		019-122	1,887.88
SNOW JAMES K		030-048-D	1,591.40
*SNOW MARIE		030-048-B	467.17
*SNOW MARIE		030-048-E	9.81
SNOWMAN EVELYN L		019-151	2,039.39
SNYDER TIMOTHY W & PENELOPE F		020-066	2,705.38
SOUTHERN CROSS LLC	FRANK G HELMAN	021-046	1,292.74
SPEAR CYNTHIA B		023-002	1,545.62
SPECHT MARY STUART		024-012	2,638.89
SPENCER MARK H & BARBARA E		031-039	1,676.42
SPENCER WILLIAM F		020-007	1,728.74
SPILLANE FAMILY REAL ESTATE TRUST	LEO JR; PAUL; ROBERT & BARBARA	017-011	5,279.96
SPLAINE MARGARET C		014-032	2,077.54
SPLAINE ROBERT G & MARGARET C		014-033	2,053.56
SPRAGUE CHARLES E JR ET ALS		020-027	2,681.40
SPRAGUE EDWARD S JR & SANDRA J		019-078	887.26
SPRAGUE MERTON & ALICE		031-030	663.81
SPRAGUE TIMOTHY & ANNETTE		030-046	1,529.27
*SPRAGUE WILLIAM W & ELIZABETH L		015-034	7,137.97
SPRATT MARGARET A		001-017-A-009B	3,214.41
SPRING WILLIAM		022-039-013	28.34
SPRUCE LODGE ENTERPRISES LLC	C/O BAILEY	020-098	1,364.68
SPRUCE POINT CAPITAL LLC		003-001	1,605.57
SPRUCE POINT CAPITAL LLC		006-033	480.69
SPRUCE POINT CAPITAL LLC		001-016	3,993.76
SPRUCE POINT CAPITAL LLC		001-017	72,271.36
SPRUCE POINT CAPITAL LLC			4,679.37
SPRUCE POINT CAPITAL LLC		006-033-A	676.89
SPRUCE POINT CAPITAL, LLC	C/O MELANIE B. KIPP	006-032	497.04
SPRUCEWOLD ASSOCIATION		011-050	445.81
SPRUCEWOLD BEACH CLUB		007-008-A	4,477.72

Owner	Second Owner	Map Lot	Tax
SPRUCEWOLD IMPROVEMENT SOCIETY		011-006-A	366.24
SPURGIN ROBERT L & VIRGINIA M			10.90
SPURGIN ROBERT L & VIRGINIA M		016-116	3,177.35
*SQUILLANTE EMMA J		029-021-A	1,497.22
SQUIRREL ISLAND ASSOCIATION		016-033-A	4,666.29
ST ANDREW'S HOSPITAL		030-048	1,263.31
ST ANDREW'S HOSPITAL		030-051-A	120.99
ST ANDREW'S HOSPITAL		030-052	35,867.54
ST ANDREW'S VILLAGE ASSOCIATION		030-052-ON	36,494.29
*ST CLAIR JEROME H & HELEN M		015-036	8,294.46
ST CLAIR JEROME H & HELEN M		015-035	185.30
ST JOHN JOHN E	GERNA HEWITT ST JOHN	016-001-A	1,324.35
STAEBLER THOMAS H & SUSAN M		014-039-018B	2,859.07
STANCAMPIANO CHARLES & JOHNNIE		019-135	1,343.97
STARANKIEWICZ GARY M	ALICE TRENT		21.80
STARANKIEWICZ GARY		029-026-A	354.25
STARKEY EDWARD A	MARK J COLONNA	023-024	737.93
STATEWIDE BAY LANDING II INC		026-038-B	9,163.63
STATEWIDE BAY LANDING INC		026-038-A	8,389.73
STEANE JEFFREY A		022-061	2,589.84
STEDT SARAH M & DAVID B		011-033	904.70
STEDT SARAH M & DAVID B		011-035	228.90
STEELE LINDA CHARLES		021-001	2,154.93
STELPSTRA JANE		030-002-008	370.60
STENGER PATRICIA D		020-202-A	104.64
STENGER PATRICIA D		020-202	556.99
STENGER PATRICIA D		020-209	1,625.19
STEVENS DANIEL		020-143	2,016.50
STEVENS GLENN P		022-039-009	647.46
STEVENS JUNE S & JAMES R		018-062	3,110.86
STEVENS RICHARD		030-002-005	386.95
STEVENSON LAWRENCE W & JANE R	STEVENSON FAMILY COTTAGE TRUST	004-009-A	5,516.49
STEWART SUSAN R		015-043-023	3,485.82
STODDARD EDNA		027-001-208	813.14
STODDARD NANCY T		020-046	1,685.14
STODDARD RONALD & ERNESTINE		008-009-C	7,609.29
STODDARD RONALD & ERNESTINE		010-032-062A	2,329.33
STONE JOHN F JR	PATRICIA MCCARTHY STONE	015-055	681.25
STONEBURNER LANGHORNE K	SEABURY D STONEBURNER	009-023	4,979.12

Owner	Second Owner	Map Lot	Tax
STONEBURNER SEABURY D	LANGHORNE K STONEBURNER	009-022	3,758.32
STORMONT JAMES C & ANNETTE A		021-039-D	3,030.20
STOVER FAMILY TRUST	JAMES A & LISA STOVER	019-062	2,542.97
STOVER FAMILY TRUST	JAMES A & LISA A STOVER	020-166	1,491.12
STOVER JEAN P		024-017	1,773.43
*STOVER JOSEPH O & MARGARET W		020-041	1,957.20
STOVER MANLEY DEVISEES OF	C/O HOLLY STOVER REED	030-039	54.50
STRATTON JOHN R II & CAROL G		018-049-005	1,190.28
STRATTON JOHN R II & CAROL G		018-049-004	3,673.30
STRATTON JOHN R II & CAROL G		018-049-003	1,519.46
STUART LITTLE COTTAGE LLC		004-008	3,165.36
STULB CHRISTOPHER C & ERIN	STULB FAMILY INVESTMENT TRUST	008-002-A	8,233.86
STURGIS CORNER COTTAGE	C/O SUSAN F BEAN	027-001-040	783.71
STURGIS ON BOARDWALK	C/O PEGGY AKER	027-001-078	1,043.13
SUDHEIMER GEORGE R & ELLEN R		005-027	4,616.15
SULLIVAN PETER J & KATHRYN		020-058	5,591.70
SULLIVAN PETER J & KATHRYN			90.47
SUSAN B PORTER REV TRUST OF 1996	SUSAN B PORTER TRUSTEE	001-009-00A	15,132.47
SUSQUEHANNA COMMERCIAL FINANCE			188.57
SUTTER ANN T		019-096	1,970.72
SUTTON JAMES & KAREN		024-054-A	3,443.31
SUTTON KAREN; GEOFFREY	CHRISTOPHER SUTTON	024-054-B	132.98
SWAN HOLLY J; LAURA S BARNARD	HARMANUS SWAN III	009-020	5,525.21
SWARTSBERG KAREN			23.98
SWARTSBERG KAREN	JOHN VANDER	016-099	1,092.18
SWARTSBERG KAREN	JOHN VANDER	015-100	1,733.10
SWIFT JAMES	MARY KELLEY	027-001-011	1,047.49
SWOPE KATHERINE A	LUCY A SWOPE	004-011	2,802.39
SYLVESTER JONATHAN A	JODI L THOMAS	004-024	2,472.12
T & C RE LLC		019-129	2,023.04
TALIANA GLORIA A - TRUSTEE	J & G TALIANA JOINT LIVING TRUST	019-042-A-039	3,220.95
TAPLIN GLORIA ANN	FRED KAPLAN	020-011	1,290.56
TAPLIN GLORIA ANN	FRED KAPLAN	020-012	91.56
TAYLOR ANDREW D		012-003-00B	8,777.77
TAYLOR DAVID		010-079	985.36
TAYLOR DAVID A & ELEANOR P		016-017	2,078.63
TAYLOR HOWARD V & JOAN S		008-003-006	4,048.26
TAYLOR LORETTA M TRUSTEE	LORETTA M TAYLOR REVOC TRUST	010-032-021A	2,049.20
TAYLOR ROSEANNE			94.83

Owner	Second Owner	Map Lot	Tax
TDR AUTO SUPPLY INC			198.38
TEAGUE GORDON N JR	DIANE E HELLENS	013-010	2,599.65
*TEDESCHI HENRY A JR & ELIZABETH A		019-054-A	2,932.10
*TERRY SANDRA L		004-053	2,713.66
TEW MARGARET KELLY		014-015	8,422.43
TEW MARGARET KELLY; VIRGINIA K TISON	RICHARD M KELLY; DANA REED KELLY	014-012	9,756.59
THAL-LARSEN JOHN PETER		009-002	2,728.27
THE CHIMES ASSOCIATION		008-003-001-ON	188.57
THE FIRST, N.A.		022-004	2,331.51
THE PANTRY			38.15
THIBOUTOT PAMELA F		019-073	814.23
THOMAS A GAYLORD TRUST AGREEMENT	PATRICIA A GAYLORD TRUST AGREE	015-043-009	3,885.85
THOMAS C TABER 2007 REV TRUST	THOMAS C TABER TRUSTEE	015-051	1,618.65
THOMAS LORETTA A		017-035	4,974.76
THOMAS MARYJO		020-102-002	1,273.12
THOMPSON JOHN E		016-082	1,241.51
THOMPSON PATRICIA M		007-007-005	479.60
THOMPSON THOMAS & PATRICIA		007-007-F	1,963.09
THOMPSON THOMAS & PATRICIA		011-007-00B	687.79
*THOMSON DAVID S & DENISE S		026-022-F	1,442.72
THOMSON KATHERINE M & RONALD E		025-023	8,758.15
THOMSON KATHRYN S		022-076	1,475.86
THOMSON THOMAS N TRUSTEE	THOMSON SHELIA M TRUSTEE	019-037	3,250.38
THONET DIEUWERTJE		020-155	1,577.23
THORPE GAIL F		006-002-K	904.70
THORPE RICHARD W TRUSTEE	RICHARD THORPE REV TRUST 8/11/99	008-009-A	3,371.37
TIBBETTS DAVID		015-093	2,355.49
TIBBETTS DAVID C DEANNE S		015-094	2,892.86
TIBBETTS ED			89.38
TIBBETTS EDWARD H & KATHY J		022-041-A	2,242.13
TIBBETTS GERTRUDE		016-075	1,229.52
TIBBETTS MARILYN LIFE ESTATE		014-024-B	1,487.85
TIBBETTS MARILYN		022-039-015	459.98
TIDEWATER TELECOM INC		020-087	4,898.46
TIGGER LTD			10.90
TILTON C ALAN		020-042	2,251.94
TILTON C ALAN		015-117	3,143.56
TILTON GARY A		026-021-H	1,402.83
TILTON GLENN H & LISA A		029-021-C	1,855.18

Owner	Second Owner	Map Lot	Tax
TIMBERLAKE LEAH			137.34
TIMBERLAKE TRAVIS & LEAH		029-040-E	1,771.25
TIME WARNER CABLE INTERNET LLC			164.59
TIME WARNER CABLE NORTHEAST LLC			5,715.96
TIMEPAYMENT CORP LLC			44.69
TINDAL BRUCE B			81.75
TOMACELLI MICHAEL E JR		007-007-003	199.47
TOMACELLI MICHAEL E JR & LOIS		006-002-E	480.69
TOPSIDE PROPERTIES INC		015-081	12,495.76
TOPSIDE PROPERTIES INC			239.80
*TOURTILLOTTE MAXINE C	EARLE R TOURTILLOTTE	018-008	1,158.23
TOWNSEND DALE F		016-076	1,424.63
TOWNSEND DONNA		022-040	1,829.02
TOWNSEND ELIZABETH J & GLENN A		031-016	1,762.53
TOWNSEND JEFFREY A		026-033-003	365.15
TOWNSEND JEFFREY A		026-027	1,542.35
TOWNSEND TERESA		026-029	697.60
TREFREY JAMES T JR & HELEN H		010-066	930.86
TREFREY JAMES T JR & HELEN H		010-061	78.48
TREMBLAY ELLEN J & JUDITH J SYKES		017-034	6,765.63
TRENT ALICE P	GARY M STARANKEWICZ	015-056	1,096.54
TRI ROWE INC			118.81
TRIBER ELAINE M	DALE TRIBER TATE	020-014	1,165.21
TRIPLETT JOANNE H & C E KEENE	PATRICIA ANNE LALLY	016-092-A	1,306.91
TRIOWE INC	C/O MARIANNE R GRANT	015-001	7,747.72
TROTTIER MARIE A		015-043-008	3,325.59
TSANG KWOK W			275.77
TSANG KWOK W & KIT M KWOK		019-088	1,291.65
TSANG KWOK W & KIT MAN KWOK		020-101	4,140.91
TUNG WILLIAM R		028-004-A	1,964.18
TUNG WILLIAM R	W. TUNG QUAL PER RES INT TRUST	028-007	12,638.55
TUPPER & TUPPER PA & YARMOSH			21.80
TUPPER CLAIRE	BENEDICT C TUPPER	022-071	1,861.72
*TUPPER CLAIRE & C MARIE TUPPER		020-024	490.06
TUPPER NITA J		022-070	1,212.08
TURNER W BARD & MARY ELLEN		016-079	950.48
TURTLE ROCK		021-041	1,920.58
TUSCHER STEPHEN F	SUSAN M ADAM TUSCHER	019-076-A	1,365.77
TWO SALTY DOGS PET OUTFITTER LLC			140.61

Owner	Second Owner	Map Lot	Tax
TWOMBLY ELIZABETH B.		014-005B	9,414.33
UGO BOGGIO REVOCABLE LIVING TRUST		017-016	3,519.61
ULLIS RICHARD			68.67
ULLO NICHOLAS J	TRACEY L HALL	018-082	1,330.89
UPHAM KIM REED			95.92
UPHAM KIM REED		015-070	8,232.77
UPSTAIRS DOWNSTAIRS LLC		015-105	8,482.38
UPSTAIRS DOWNSTAIRS LLC 1/2 INT	PAUL G & DEBORAH L STRAUSS	015-104	3,905.47
US BANK NATIONAL ASSOCIATION			240.89
VACINEK REBECCA M		016-144	4,498.43
VALLIERE MICHELE L		019-022	2,747.89
VAN DER VEEN MICHAEL T & MARION M		003-003	6,910.60
VAN VLACK MILTON C		031-010-A	598.41
VAN VLACK MILTON C		031-010-B	1,548.89
VANACORE THOMAS; JOHN VANACORE	BRIAN VANACORE	029-046	1,962.00
VAYDA JOHN P & PATRICIA		027-001-042	1,166.30
VERIZON WIRELESS	C/O DUFF & PHELPS LLC	030-002A-ON001	357.52
VESS HENRY C & M SWEET VESS		016-018-A-001A	2,148.39
VIDEO LOFT INC			1,589.22
VILLAGE MARKET & DELI INC			451.26
VILLARD KIM & PHILIPPE		020-021	1,772.34
VILLAUME ELIZABETH A P		014-039-012B	2,745.71
VINCENT VALERIE ANN SNOW		015-068	2,593.11
VINCENT VALERIE A SNOW; ANNE DURAND	JENNIFER G MERTON	015-071	6,982.54
VINCENT VALERIE SNOW			65.40
WISE ALEX E & KATHY A		022-059	1,531.45
VOLPE DENNIS JOSEPH	LESLIE JEAN MUIR-VOLPE	026-013	134.07
VOLPE DENNIS JOSEPH	LESLIE JEAN MUIR-VOLPE	026-012-A	2,982.24
VON TEUBER ANTHONY J & BRENDA R		010-032-071B	2,196.35
VOSBURGH SANDRA LEE TEMPLE		022-074	1,405.01
VOSE CHARLES A JR	ANNE S VOSE	003-005-018	1,603.39
VOSE PAUL		021-039-J	741.20
W L BROWN & SONS		026-037-E-ON1	39.24
WABASHA LEASING LLC			35.97
WAGSTAFF, PETER B		019-068-A	1,748.36
WAKELIN WILLIAM B IV		020-050	1,669.88
WALD CHRIS & SUSAN E		015-049	1,149.95
WALKER MICHAEL F & KATHLEEN H		029-009	3,186.07
*WALLACE RICHARD C & MARY C		020-178	1,616.03

Owner	Second Owner	Map Lot	Tax
WALLACE ROBERT L SR		026-031	721.58
*WALLACE ROBERT L		022-051-A	2,036.77
WALLACE ROBERT L SR		015-103	5,224.37
WALSH BEVERLY A		011-009-J	648.55
WALSH RICHARD K & MARGARET F		011-001	584.24
WALSH RICHARD K & MARGARET F		011-001-A	1,868.26
WALSH WILLIAM N JR & ELAINE P		025-003	1,257.86
WALSHAK SHARON			109.00
WALTER ROBERT J			37.06
WALTER ROBERT J & GLORIA F		022-047	1,512.92
WALTERS DAVID F & ELIZABETH J		030-002-011	383.68
WALTERS RAYMOND K	& ESTHER D WALTERS LIFE ESTATE	014-020-009B	2,632.35
WALTON JOHN D		016-146	5,209.11
WALWORTH WARREN HEIRS OF		031-025	331.36
WARD PATRICIA S		002-009	12,275.58
WARREN ALETHIA		010-011-A	832.76
WARREN HAROLD G		016-098	2,020.86
WARREN JAY D & MARIE C		026-033-C	1,334.16
WARREN SHELLY D	TRICIA WARREN	026-033-E	1,372.31
WASILITION TIMOTHY P & LAURIE		005-010	2,106.97
WATERS CARL D	HEATHER P WATERS	006-010	1,528.18
WATSON A LOWELL II & CYNTHIA		025-022-B	10,753.94
WATSON DONALD BRADLEY	DEBORAH R GILES-WATSON	007-008-L	3,442.22
WATSON DONALD R & SHARON R		031-031	721.58
WATTS MERIDITH J		022-032	1,148.86
WATTS ROBERT & MONONA		015-057	1,546.71
*WATTS RUTH S & ALAN W		030-048-A	1,376.23
WEAVER CAROL LYNNE		005-023	14,722.63
WEBER CHARLES E JR & CAROL C		001-017-A-007A	3,485.82
WEBER-BABCOCK E VICTORIA	REV TRST E. V. WEBER-BABCOCK	009-018	2,065.55
WEBER-BABCOCK E VICTORIA	REV TRST E. V. WEBER-BABCOCK	009-017	115.54
WEBSTER DORINDA L & PHILIP E		030-043	1,336.34
WEBSTER JOHN & JEAN			18.53
WEBSTER PHILLIP E.	DORINDA S. WEBSTER	019-059	197.29
WEBSTER PHILLIP E.	DORINDA S. WEBSTER	019-058	120.99
WEBSTER PHILLIP E.	DORINDA S. WEBSTER	019-060	1,800.68
WEBSTER SUSAN LMT			5.45
WEISS DAWN G		016-028-A	1,964.18
WEISS MITCHELL W & DAWN G		016-028	8,787.58

Owner	Second Owner	Map Lot	Tax
WEISSMAN WILLIAM L.	W. L. WISSMAN LIV TRUST 4/8/2002	005-022	8,794.12
*WELCH EMMALIN C		005-020	9,428.06
WELCH JAMES D		006-002-L-00	918.87
WELCH JAMES D		006-A-006	464.34
*WELCH RALPH H & DORIS L		026-021-D	1,142.97
WELCH SUSAN RADCLIFFE		004-003	2,848.17
WELTER ROBERT K & MELINDA B		019-042-A-001	3,259.10
WELTY JAMES T & JANICE L		027-001-228	421.83
WERTIME GEORGE W & MARGARET J		019-045	1,181.56
WEST HARBOR ASSOCIATES INC	C/O BLAKE'S BOATYARD	004-057	7,954.82
WEST HARBOR ASSOCIATES INC	C/O BLAKE'S BOATYARD	004-058	85.02
WESTERN UNION FINANCIAL SERVICES			7.63
WESTON ROBERT S III	SANDRA LEE	006-C-002	431.64
*WHEELER PATRICIA C		019-123	1,684.70
WHEELER ROBERT P & SANDRA C		022-020	4,125.65
WHELAN PAUL P & MAUREEN C		019-100	1,410.46
WHITE KAREN B		029-006-A	2,122.23
WHITE PAMELA T & GARY E		018-051	1,515.10
WHITE PINES PROPERTY LLC	C/O FRANK PURCELL	024-052	7,760.80
WHITE ROBERT L & PHYLLIS A	THE WHITE FAMILY TRUST	014-020-005C	2,710.83
WHITEHEAD LAKESIDE PROPERTIES LLC		025-008	379.32
WHITEHEAD LAKESIDE PROPERTIES LLC		025-010	4,292.42
WHITEHEAD PAUL JR & SANDRA S		002-001	8,043.11
WHITING EMILY	NEIL GOODMAN	013-015	7,918.85
*WHITING JAMES H & VELMA K		006-A-002	1,162.59
WHITMAN ROBERT A & ELIZABETH M	CO-TRUSTEES	005-029	3,619.89
WHITNEY-GENTRY BARBARA E		019-042-A-036	3,585.01
WHITSON HAROLD D	REBECCA G WHITSON	016-016	2,863.43
WHITT DAVID M	MELISSA HOLMES	031-032	996.26
WHITTEN AMY TRUSTEE	WHITTEN FAMILY COTTAGE TRUST	004-036	6,075.66
WHITTEN GEORGE D		004-037-A	5,107.74
WHITTIER JEANNE - TRUSTEE	JEANNE WHITTIER REVOC TRUST	019-042-A-008	3,292.89
WHITTLE THOMAS E & CHERYL A		008-009	6,481.14
WICK CHARLES D & STANLEY M WICK		007-003	388.04
WIDUP CECELIA M	SHERRON M WILLIAMSON	007-007-A	2,294.45
WILCOX PAULA B	PATRICK C WILCOX	031-026-D	470.88
WILCOX SARAH LOGAN		025-017-002	2,044.84
WILDER M B & K H; ORNE R T	BARTER M A & SOLER K R	025-001	177.67
WILEY PAMELA LMT			7.63

Owner	Second Owner	Map Lot	Tax
WILGREN MARK T	PAMELA MORRIS-WILGREN	011-024-B	854.56
WILGREN MARK T	PAMELA MORRIS-WILGREN	011-025-B	75.21
WILKES JAMES L II		020-200	1,143.41
WILKINS BRIAN M		030-002-004	1,397.38
WILKINSON DENNIS P	KATHERINE A WILKINSON	004-054	8,872.60
WILLARD BRUCE A L TRUSTEE		001-004	12,722.48
WILLIAM C DUNCAN REVOCABLE TRUST	LIZBETH L DUNCAN REVOCABLE TRST	024-032	3,750.69
WILLIAMS ARTHUR A & M KATHLEEN		018-013	1,959.82
WILLIAMS CHARLES T HEIRS	C/O SHELDON TRASK PERS REP	018-034-A	114.45
WILLIAMS CHARLES T HEIRS	C/O SHELDON TRASK PERS REP	018-034	1,831.20
WILLIAMS DANIEL R & TERESA A		023-003-001	1,835.56
WILLIAMS DONALD C	GAIL M SACHETTI	006-B-004	1,350.51
WILLIAMS ELLEN		023-026-A	436.00
WILLIAMS SCOTSMAN INC			57.77
*WILSON BARBARA J		006-028	1,842.75
WILSON DAVID H & ELLEN M		021-055	1,531.45
*WILSON FAYE LIFE ESTATE	C/O FLETCHER TILTON WHIPPLE	010-013	3,419.98
WILSON MICHELLE J	KENNETH A & JOAN P BROWN	010-008-D	350.98
WILSON THOMAS W		026-033-001	1,216.44
WILSON THOMAS W TRUSTEE	WILSON NOMINEE TRUST	026-033	548.27
WINSLOW MYRA L		026-021-G	1,001.71
WINSLOW SCOTT		022-039-011	307.38
WINTERS CAROL L		020-001	501.40
WISSMAN JANE	JOHN J SCHLINDER	021-018	2,127.68
WITT BRUCE A & BANIR		025-006	271.41
*WITT JON GREGORY	PATRICIA L COOPER	029-013-F	2,132.69
WITT THOMAS B		025-014-B-00	1,066.02
WITT THOMAS B		019-098	2,160.38
WITT THOMAS B & SUSAN H		025-014-B-007	5,359.53
WITT LUCINDA M - TRUSTEE	LUCINDA MORSE WITT TRUST	025-029	3,698.37
WITT LUCINDA M - TRUSTEE	LUCINDA MORSE WITT TRUST	025-028	2,507.00
WITTEN JOHN M & JANE T		004-059	7,719.38
WOJTASIK JOSEPH T & RUTH A		021-017	2,238.86
WOLCOTT FRANK E III - TRUSTEE	FRANK E WOLCOTT REC LIVING TRST	015-043-003	2,429.61
WOLF WENDY J & MARY B NEAL	WENDY WOLF & MARY NEAL LIV TRST	008-004	6,101.82
WOLFRAM FAMILY TRUST	CHARLES W & NANCY WOLFRAM	024-030	3,241.66
WOLFSON JOSEPH S SR & NANCY		022-039-023	249.61
WOOD RICHARD A		001-008-00N001	75.21
WOOD RICHARD A & BRENDA A		001-007	4,232.47

Owner	Second Owner	Map Lot	Tax
WOOD WILLIAM J	MARJORIE WOOD BRITTINGHAM	024-042	2,836.18
WOOD WILLIAM J & M BRITTINGHAM	GILCHRIST, STAFFORD & STAFFORD	024-040	640.92
WOODIN THOMAS K		009-033	8,882.41
WOODSIDE DAVID B & KATHEEN	C/O RENA SMITH	016-111	576.61
WOOLEY JUDITH F & BRIAN ET ALS		010-062	77.39
WOOLEY JUDITH F	JEAN F BALLO	006-019	464.34
WOOLEY JUDITH F & JEAN F BALLO	C/O JUDITH WOOLEY	010-063	858.92
WOOLSON JONATHAN; SUSAN R C	MONTGOMERY A WOOLSON	027-001-049	1,022.42
WORTH RICHARD		021-075-007	2,957.17
WOTTON PROPERTIES LLC		015-043-B	8,086.71
WOTTON PROPERTIES LLC			102.46
WPJ INC			324.82
#WRIGHT CONSTANCE EXECUTRIX		008-010	22.89
WRIGHT CONSTANCE R		015-091	1,490.03
WRIGHT CONSTANCE R		013-004	1,883.52
WRIGHT CONSTANCE REED		025-011	74.12
WRIGHT CONSTANCE REED		013-022	115.54
#WRIGHT CONSTANCE REED		013-020	44.69
#WRIGHT CONSTANCE REED		013-008	19.62
WRIGHT CONSTANCE REED		013-003	11,416.66
WRIGHT MARY ELLEN		011-009-C	613.67
WRIGHT MORRIS E & JEANNE A		030-031-006	101.37
WRIGHT-WILSON CATHY J		016-008	1,191.37
YALE THOMAS L AND DEBORAH P	THOMAS L. YALE LIVING TRUST	008-003-001	13,380.84
YARDLEY JAMES C		002-010	8,222.96
YARDLEY JAMES C & NANCY N		002-015	19,210.16
YARDLEY WILLIAM T.		005-035	10,782.28
YARDLEY WILLIAM T.		005-034	5,682.17
YENTSCH CARLTON R		028-001	4,099.49
YENTSCH CARLTON ROSS		029-049	1,648.08
#YENTSCH COLIN C & CARLTON R		028-012	37.06
YENTSCH COLIN C & SARA W		028-001-00N	372.78
YENTSCH COLIN C & SARA W		028-015	2,783.86
#YENTSCH TIMOTHY C; COLIN & CARLTON		028-015-A	35.97
YONGE JAMES E & VANDA LEE		010-032-082B	2,254.12
YOUNG BRUCE & KAREN		011-060	1,326.53
YOUNG BRUCE & KAREN		011-061	107.91
*YOUNG WILLIAM C JR & JANE G		014-039-002	1,246.09
*YOUNTS DAVID D & CAROL D		016-101	2,145.77

Owner	Second Owner	Map Lot	Tax
*YOUNTS DAVID D & CAROL D		016-139	228.90
ZAMORE WIGTON F	BARBARA Z KASABIAN	004-049	6,203.19
ZHUTOV NIKOLAY		010-008-C	1,027.87
ZOLPER PATRICIA R TRUSTEE	PATRICIA R ZOLPER REVOC TRUST	021-074-A	3,000.77
ZOLPER WILLIAM BENJAMIN JR	WILLIAM B ZOLPER JR REVOC TRUST	021-049	1,667.70
# = TREE GROWTH			
* = VETERAN 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	7	4 Females 3 Males
Marriages	64	Oldest 78 and Youngest 23
Deaths	54	Oldest 98 Youngest 40

<u>NAME</u>	<u>AGE</u>	<u>DOD</u>	<u>NAME</u>	<u>AGE</u>	<u>DOD</u>
Carolyn Marie Foster	63	1/11	Christopher S. Wilson	60	7/15
Louise Susan Farrin	66	1/12	Marilyn Bernice Lozier	90	7/20
Theresa Marie McLellan	82	1/18	Clara M. Vrubel	87	7/20
Alwyn Charles Purinton	89	2/2	Ruth Arlene Richards	97	7/23
Ruth Violet Howe	93	2/3	Kathleen Watts Adams	98	8/17
Phillip H. Haselton Jr.	88	2/27	Shirley L. W. Chamberlain	69	8/18
Kenneth Allen Brown	80	3/1	Janet C. W. Stephens	78	8/25
Katheryn Jessie Carr	96	3/1	Joseph Frank Fodera	91	8/26
Linda Lee Clark	50	3/1	Gladys C. Pratt	93	8/26
Ruth N. Farrin	59	3/6	Robert Warren Seaman, Jr.	91	9/4
Irving Charles Campbell	82	3/7	Donald Hugh Hardwick	91	9/10
Virginia Mae Hankinson	93	3/11	Nancy Jeanne Roberts	74	9/11
Luz Elena R. Bliss	73	3/12	Heidi L. Ley	40	9/22
John Lodge Gillespie	81	3/19	Stanley P. Clark Jr.	83	9/23
Cynthia H. Orne	87	3/30	Louis Peter Termine	86	10/17
Jerome Hamilton St. Clair	86	4/11	Jennie Adeline Hutchins	85	10/26
Edwin Crews Bliss	88	4/16	Richard Davis Cook	91	11/1
Evelyn L. Giles	86	4/19	Jean Blake McVicker	81	11/17
Annette Marjorie Hollister	98	5/13	Jeannette Elizabeth Annable	95	11/19
Eric Donald Brown	41	5/23	Virginia A. Britton	91	11/19
Sally Fletcher Hellens	90	5/28	Herbert T. King	85	11/26
Jeannette Dodge Orne	90	5/30	Elinor Tomlinson Virden	90	11/28
Colman J. Connelly	73	6/5	John F. Andrews Sr.	94	12/1
Josephine F. Merritt	89	6/18	Henry S. Bonner	91	12/7
Gladys K. Hamwey	97	6/20	Ethel A. Farnell	96	12/29
Mary L. Coombs	91	7/2	Cynthia B. Manner	82	12/29
Barbara Louise Foley	92	7/2			
Barbara Louise Fossett	96	7/15			

15 of our residents died in other Maine cities or towns; 9 of the recorded deaths were for residents of other Maine cities or towns and 2 of the recorded deaths were for a resident of another state.

**Boothbay Harbor Town Clerk (continued)**

LICENSES ISSUED (7/1/13-6/30/14)	
Hunting and Fishing Licenses	228
Duplicate Hunting and Fishing	1
ATV Registrations	23
Snowmobile Registrations	23
Boat Registrations	573
Duplicate Boat Registrations	3
Dog Licenses	188

<b>SHELLFISH LICENSES Issued 6/1/13-5/31/14</b>	Resident	Non Resident	Senior
Recreational	12	14	3
Commercial	8	2	2

BUSINESS LICENSES	
Special Amusement	13
Victualers	77

MEETINGS & ELECTIONS	
Annual Town Meeting	May 2nd-3rd
Rocky Channels School System Budget Boothbay-Boothbay Harbor Community School District Budget	May 19th
Primary Election	June 10th
General and Referendum Election	November 4th

Respectfully Submitted,

*Michelle Farnham*

Michelle Farnham  
Town Clerk

## **Code Enforcement Officer**

---

Throughout 2014 Boothbay Harbor welcomed many new businesses, with over a dozen small businesses opening in the downtown area alone. These new businesses ranged from jewelry, to art, to clothing, and food. It is clear that there is a renewed commitment by business owners to invest in our town and create a stronger and more vibrant economy. Along with this increased commercial growth came relatively explosive residential construction activity, particularly when compared with recent years. With dozens of new homes and apartments being built, rebuilt, and upgraded, it would appear that Boothbay Harbor's prosperity is on the minds of property owners as well. All those interested in starting their business in Boothbay Harbor, expanding their existing business, or focusing on their homes and potential projects, please contact me. We can discuss the possibilities that are available to you, and make the process as enjoyable as it should be.



*Code Enforcement Officer Geoff Smith*

This year growth was also evident in the number of proposals brought before the Planning Board. Whether they were reviewing one of the many new businesses that opened, or meeting with a homeowner looking to expand their waterfront home, the Board has been very busy throughout 2014. The Board's primary role is to review potential projects under Site Plan Review, a process by which an applicant explains their intentions to the Board, as well as any interested parties. The Board then compares the proposal with the Land Use Code, and helps the applicant achieve compliance while realizing their goals. This can be fun, exciting and challenging, as many aspects of these projects are better clarified during discussions with the Board. The public is not only welcome, but encouraged, to attend the Planning Board's monthly meetings, even if only to meet the group of dedicated Board members who volunteer their time to help our community.

Finally, I would like to extend an invitation to those interested in serving on one of our municipal boards; there are openings on the Planning Board and the Board of Appeals. If anyone is interested in discussing what this commitment involves, please contact me, and we can arrange a time to meet.

Respectfully Submitted,

Geoff Smith  
Code Enforcement Officer

## **Boothbay Harbor Memorial Library**

---

In last year's annual report I wrote: "Change continued to be the watchword at the Boothbay Harbor Memorial Library..." This has not abated, and if at all, has increased in scope.

In July, after completion of Phase 1 of our two phase project, we relocated from our temporary Library location at the Meadow Mall back to our beautifully renovated and expanded building in the heart of the harbor. With the help of staff and a dedicated contingent of volunteers we completed the move, installed all our materials on shelves, and set up our offices all in time for our grand opening on July 28<sup>th</sup>. Our thanks go out to all those who contributed their time and energy which allowed us to open on time as scheduled.



*New building ribbon cutting*

In addition to a renovated building, the staff has undergone a renovation of its own. Sharon Babbitt, our former Circulation Librarian, left for a position closer to her home, and long-time Program Director, Barb House, decided it was time to retire and pursue other goals. We miss them both, but were very fortunate to welcome Boothbay residents Lisa Arsenault as our new head of Circulation and Interlibrary Loan, and Caroline Roberts as our Program Director.

Our Board of Library Trustees has seen significant transition as well. Because of changing personal commitments both Don McElhinney and Robert "Mark" Scott left the Board and we welcomed Jo Haney (Secretary), Duane Dunbar (Treasurer), and Laura Perkins. Our newest member is Boothbay Register Editor-at-Large, Joe Gelarden. It has been through the Board's dedicated leadership that the Library was able to embark on its critical improvement plans for the Library. And we are not done yet. Phase 2 planning is under way, with more significant and much needed improvements coming.

With an improved building come improved services. Our new building has made possible increased youth programming, such as a newly formed Chess Club and more story times for our youngest, to increased programming for adults. Outside organizations such as the Boothbay Region Health and Wellness Foundation have begun collaborating with the Library to offer health education programs. We have partnered with the Maine organization Cornerstones of Science to receive frequent "science trunks" filled with subject specific science and technology materials for programming and display. Also, through this partnership we purchased a high resolution Orion Starblast telescope, which our library card holders can borrow for a week at a time.

Statistics are up over all previous years for the six months we have been at the renovated Library. Over these six months we had 13,679 visitors (+73% over 2013), 4733 interlibrary loan requests (+8%), and 17,631 items borrowed (+9%). We are seeing as well a dramatic increase in the borrowing of our free eBooks and audiobooks, with 1208 items downloaded up over 26% from 2013. We expect this trend to continue, especially as our Phase 2 plans are realized. So it's clear to see, we have given proof to the maxim: "If you build it they will come!"

A sincere thank you is due to everyone who made this long hoped for dream of a beautiful and functional Library a reality.

Respectfully submitted,

Handwritten signature of Tim McFadden.

Tim McFadden, Library Executive Director  
Boothbay Harbor Memorial Library

## **Boothbay Region Historical Society**

---

During 2014, our 47th 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 Thursdays 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 six speakers and held one open house event. 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. We had one raffle and one ticketed event.

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, vessels 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 and an event.

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.

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

Respectfully Submitted,



Marnie Mitchell  
Administrator

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

## **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 BBHRCC is currently served by the Board of Directors: Lorna Weber, President; Dorothy E. Freeman, Vice President, Alan Baldwin, Secretary and Sue Wood, Treasurer; Michael Maxim, Win Mitchell, Sarah Morley, Ben Teel, Jessica Tindal, and Peter Robison. In the fall of 2014 the Board of Directors hired Tony Cameron as the Executive Director. Cherie Scott serves as the Events and Member Services Manager; Brooke Hubner serves as Administrative Coordinator and Michelle Davis serves as Visitor & Member Relationship Coordinator.

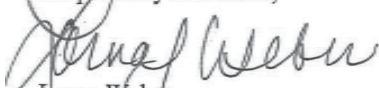
The BBHRCC continues to be the leading origination in promoting tourism and providing visitor services for the region and the Town of Boothbay Harbor. The Chamber distributed 100,000 Region Guides and 45,250 Downtown & Region Walking Maps to over 11 AAA offices (CT, KY, ME, MA, NH, NJ, NY, OH, PA, RI and VT); the AAA Boston Travel Show; Chambers statewide; local Chamber members, the Maine Tourism Association, Maine Turnpike, visitor centers; train stations; airports and several other public locations statewide and beyond. The Chamber also organized a co-op display at the Portland International Jetport and print co-ops in Yankee, DownEast, and Maine Magazines. The Boothbay Harbor Region had one of the largest co-op sections in the official state travel planner "Maine Invites You". The Chamber maintains an active competitive website and stays current with social media trends to ensure the Chamber is promoting and representing Boothbay Harbor in a comprehensive and competitive manner.

There are 375 businesses and organizations that currently make up the membership of the Chamber. As a regional chamber the Chamber serves the communities of Boothbay, Boothbay Harbor, East Boothbay, Edgecomb, Monhegan, Newcastle, Southport, Westport, Woolwich and Wiscasset. A majority of the membership is related to the tourism industry; however the Chamber works hard to provide value and benefits for all industries. A new weekly email called "Chamber Connections" keeps members informed with news and information about the Chamber, our community, and business and industry. The Chamber continues to organize Business After-Hours, the Harbor Lights Festival, and the Claw Down which brings people from all over the country to the Boothbay Harbor region. In addition to the Chamber organized events the Chamber actively supports and promotes other community events such as Windjammer Days, Harbor Fest, and the Fishermen's Festival. The Chamber is active in local and state government creating awareness of important issues and acting as a voice of the business community when needed.

The Chamber operates a year round welcome center and administrative office at 192 Townsend Ave and a seasonal information office on Commercial St. that services over 15,000 visitors, locals, and businesses looking for information. The Chamber strives to provide outstanding customer and visitor service to all that use the Chamber as a resource.

Thank you to all the businesses, organizations, individuals, and town officials who support the Boothbay Harbor Region Chamber of Commerce.

Respectfully submitted,

  
Lorna Weber  
President, Board of Directors

  
Tony Cameron  
Executive Director

## **Boothbay Region Refuse Disposal District**

---

We had a very busy 2014 at the Transfer Station. We saw near record prices for metals at the beginning of the year, but they quickly retreated in the second half of 2014. MSW (trash) continues to increase in cost for disposal with no end in sight. The facility that accepts our trash is not sure they will still operate after 2018. Towns in Maine are working toward a new option with much newer technology. We are a member of the Municipal Review Committee (MRC) which represents the Maine communities using the PERC facility. They have been exploring many options on our behalf to keep trash disposal costs under control, seeking to recycle more of the waste through a fuel technology. You can visit their website at [www.mrcmaine.org](http://www.mrcmaine.org) to find the latest news regarding this new facility.

As always, we will always look for better ways to serve you. We have a facility that is a model to many other towns. Public participation is essential for our continued success. The Board of Directors meets monthly on the second Thursday of the month at 5:00 p.m. at the Transfer Station. The public is always welcome.

Winter Hours (Columbus Day to Memorial Day): Monday - Saturday 8:00 a.m. to 4:00 p.m.

Summer Hours (Memorial Day to Columbus Day): Monday -Saturday 8:00 a.m. to 5:00 p.m.

Respectfully Submitted,



Steven Lewis  
Operations Supervisor



*Front row left to right: Jake Hodgdon, Paul Noah, Rena Smith, Tyler Balsdon, Steve Lewis. Back row: Anna Giles, Steven Lewis. Missing from photo: David Brewer, William Johnson, David Manson, George Campbell.*

### **Board of Directors:**

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

### **BRRDD Staff:**

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

## **Boothbay Region Ambulance Service**

---

Greetings to the Residents of Boothbay Harbor:

On behalf of the Board of Directors it is my pleasure to submit our report of activities for 2014. This year marks the first full year of responding to emergencies without St. Andrew's Hospital. The well-trained staff at B.R.A.S. has met this challenge with skill and ability in an effort to provide you with the best possible care.

This year we restructured our Board of Directors to include a community-appointed member from each town. Russell Hoffman is the representative for Boothbay Harbor. His presence and input is very helpful to improve your ambulance service as we continue to meet the needs of the towns we serve.

In March of 2014, we began our participation in a joint pilot license with two other ambulance services to provide community paramedicine. The program fills the gap between in-patient hospital care and home health. We collaborate with the District Nurse, home health and physician's offices to provide a variety of services with the goal of improving community health and closely monitoring the health of a patient. Community paramedicine, through frequent home visits, intends to improve patient outcome and reduce the need for hospital admission through early intervention. If you or someone you know might benefit from community paramedicine visits, please contact the station at 633-7711.

Response report:

Calls to Boothbay Harbor	639
Community Paramedicine (9 months)	84
Total Emergencies	862
Total Calls	1,418

One of our more exciting projects planned for 2015 is obtaining a Heartsafe Community designation. Through the generosity of the Schacknow Family Foundation we anticipate placing seventeen automatic external defibrillators throughout the three communities and increasing our presence in the community by providing CPR education opportunities.

Respectfully submitted,



Robert J. Ham  
Chairman

## **Boothbay Harbor Sewer District**

---

As another year comes to a close for the District, I am pleased to report that the Boothbay Harbor Sewer District remains financially sound and continues to strive to improve services to our customers.

This year saw Henry “Ted” Tedeschi re-elected to the Board of Trustees for a three-year term. Ted now serves as the District Treasurer. Richard Gaeth joined the District ranks as the Plant Operator. Rick holds a Grade 4 Operators License issued by the Maine Department of Environmental Protection. Rick’s background and expertise will be an asset for the District. This year marks the 25th year milestone of service with the District for Sharon Grant, office staff. Next time you stop in, please take a moment to thank Sharon for her service.

The District continues to pursue improvements in the sewerage system. The next several years will be busy. Modest rate increases will be necessary in order to upgrade and maintain the system. These upgrades include continuation of pipe re-lining, replacement of the Union Street pump station and force main, inflow and infiltration reduction, manhole rehabilitation, and treatment plant systems upgrades. This year’s major improvements to your system included the following:

- Construction of two new replacement control panels at Pump Station 9 and 10
- Upgrades of the SCADA computer systems
- Upgrades of the office computer system and the networking of all electronic devices
- Relining of 7,700 feet of 8-inch sewer lines and grouting of service connections within the Project area. This area included Commercial Street, Eames Road, Commercial Street Extension, Lobster Cove Road (Crest to Atlantic Avenue), Bay Street, Park Street (Union to Kenny Field), and Kenny Field Drive (Park Street to Atlantic Avenue)

The District has also begun developing plans for a new web page that will be very user friendly. It's expected that the new web design will be rolled out in mid-2015. The financial audit report shows a strong financial picture with credit going to the careful management of spending along with consistent and fair implementation of the District's bill collection procedures.

The District Trustees continue to lead the District through their work ethic, strong leadership style, and “do more with less” philosophy. I am proud to lead a strong team of employees that take pride in their work. Without this dedicated team, the District cannot be a successful public wastewater system. I am grateful to be able to be working with them.

I would like to thank the ratepayers for their continued support of the District. I often have people commenting on the District as a well-run organization. I pledge to continue to work on behalf of all the District customers and I welcome your constructive criticism in order to improve the efficiency of the District operations, keep our environment healthy, and enjoy and maintain our quality of life here in the Boothbay Region.

Respectfully submitted,



Chris Higgins, Superintendent



From left: Chris Higgins, Gary Farnham, Richard Gaeth, David Pratt. Missing from photo: Sharon Grant.

## **Boothbay Harbor Public Works**

---

Once again the public works department was busy on several one-time projects as well as our typical drainage and paving improvements.

This year saw the completion of the new cold storage building, as the old building was in disrepair and torn down in early spring. Much preparation was done in advance of the three day Bike Maine event, as well as considerable assistance during the entire event.

A mid-summer drainage job was completed in town with help from the Maine State Department of Transportation and Reny Construction. The project was completed in a timely fashion with challenging working conditions. We also took possession of a new, town approved 2015 3500 HD Chevrolet, which was added to the fleet in early fall. A large portion of Eastern Avenue and all of Highland Park Road was shimmed and overlaid in the fall.

After the Thanksgiving snow storm we had an easy December snow wise, which continued after the first of the year until late January. After which we received many heavy storms back to back, making for an unusually difficult winter that included working many nights and long hours of plowing and snow removal.

In closing, I would like to thank the Town Manager, Board of Selectmen and citizens of Boothbay Harbor for their continued support, as well as my dedicated crew.

Respectfully Submitted,



Chris Leeman  
Foreman



*Public works crew from left: Clyde Burnham, Aaron Durgan (part time), Christopher Leeman, Dale Hahn (part time) and Nicholas Livingston.*

## **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, Officer Nicholas Upham , Chief's Administrative Assistant Maureen Smith. Part Time Officers: Officer Jared Mitkus, Officer Gabrielle Mathieu, Officer Jay Crooker.



*Chief Robert Hasch*

2014 was a year that presented us with many new challenges (and some old) as the law enforcement profession consistently does.

Scams, con artists, and online thievery are an issue we continually need to address. Officers took on several larger cases this year. One particular case involved digital forensics, hundreds of pages of reports and many hours of officer follow-up. The result was an arrest and conviction of the perpetrator and closure for many victims. We continue our educational outreach to the public on these topics, recognition of a scam prior to becoming a victim is the best defense.

Our burglaries have seen an immense drop (75%) in numbers thankfully after several years of investigation and some high profile arrests in prior years. Complaints of theft remained steady at 26. Domestic cases (assault, threatening, Protection Order Violations and other issues) were higher than normal at 18. Officers utilized the services of New Hope for Women regularly to help victims. Boothbay Harbor PD was recognized among other departments in Maine at the Blaine House in Augusta for our work on the domestic violence front.

Officers dealt with high numbers of suicidal subjects and people with mental illness with 23 cases of assistance (bringing the subject to a hospital for help) reported.

Operating Under the Influence continues to be an issue in our area with the increased population during summer months and the large number of alcohol serving establishments. There were 36 OUI arrests in 2014; in addition, 128 traffic tickets were issued with many officers assigned to areas where complaints were prevalent.

Our work with local elder community groups including TRIAD continued in 2014 with excellent ideas from the citizenry to address issues of concern.

Officer Larry Brown spearheaded an effort to obtain "Taylor Tags", these stickers can be displayed voluntarily on vehicles driven by licensed intermediate drivers. This program was funded thanks to the generosity of the Boothbay Region Lions Club.

Several grants were obtained this past year. We were able to purchase a "Thermal Imaging Unit" through a generous grant from the Schacknow Foundation. This unit enables officers to observe "heat" and will aid in several areas including; search and rescue, evidentiary searches and building searches. We also obtained two new "in car" cruiser video cameras through a grant valued at approximately \$9,000, in addition to approximately \$10,000 in overtime funding for traffic related issues. My thanks to our excellent community for their continued support.

Respectfully Submitted,



Chief Robert Hasch

## **Boothbay Region Water District**

---

2014 was another successful year for the Boothbay Region Water District. We began the *Southport Interconnection and tank Replacement Project*, funded through a \$1.2M grant and \$2.2M low interest loan from the United States Department of Agriculture. This project compliments the fire protection needs for Boothbay Harbor and a large section of Boothbay, providing a new 500,000 gallon reservoir to be built on Southport Island. Additionally the district completed:

- Mt Pisgah Standpipe exterior recoating Project;
- A 1,400 ft. Highland Park to Sophia Way Water main Looping Project;
- Upgraded over 500 water meters in the system;
- Completed a long awaited SCADA Upgrade;
- Installed 4,000 feet of new seasonal water main, adding over 30 new customers; and
- Continued work on the districts mapping systems.

In May the district bid farewell to Mark Carter, 9-year veteran trustee representing the town of Boothbay. The trustees and employees of the Boothbay Region Water District wish the very best to Mark, and thank him for his many years of service.

In March, the voters of Southport re-elected Smith Climo trustee. In May the town of Boothbay Harbor re-elected Walter “Wally” Reed III, while the town of Boothbay named newcomer Chris Higgins as Carter’s successor. As of the first meeting of the 2014/2015 board, Trustee Pinkham (Boothbay Harbor) was elected Chairman, Trustee Gamage (Southport) was elected to serve as Vice-Chairman, Jon Lewis (Boothbay) was named Treasurer and Trustee Walter “Wally” Reed III accepted the position of Clerk. Joining the officers on the board were Trustee Ken Marston (At-Large), Smith Climo and Chris Higgins.

Looking ahead to 2015, district objectives include:

- Complete the GIS Project;
- Campbell Street & High Street Looping Project;
- Complete the \$3.4M Southport Interconnection and Tank Replacement Project;
- Bid the Plummer Road to Nickerson Road Looping Project (Southport) to be completed in 2016 with two option projects which include the Logan Road Water Main Replacement Project (Boothbay Harbor) and Rice Road Water Main Replacement Project (East Boothbay) ;
- East Boothbay Water Meter Replacement project; and a continued emphasis on leak detection, equipment maintenance and unequaled performance (i.e. value to ratepayers).

The Boothbay Region Water District Board of Trustees meet the 2<sup>nd</sup> & 4<sup>th</sup> 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 public’s 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](http://www.bbrwd.org).

Respectfully Submitted,



Jonathan E. Ziegra, Manager



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

## **Boothbay Harbor Fire Department**

The 2014 fiscal year saw average call volume but the Fire Department dealt with many challenging situations. One of the largest issues the department had to deal with was the loss of power and downed power lines during several storms. During these storms several lines came down taking out power to most of, if not all of the town at times. During these outages we work to close off roads and reroute traffic as best we can. A big thing residents need to remember is that we shut these roads down for your safety. Even though power lines might be detached from one end of a pole does not mean the line is deactivated. Many times the lines look dead but still have a charge traveling through them. Many times after we barricade a road people will go and push barricades to the side and drive over the lines, or even go as far as removing trees from the wires so they can pass through. This is a safety issue for us and you. Even when inside your vehicle if you were to cross live wires you can still get electrocuted from the voltage traveling through the lines. When these roads get opened by patrons we have to send out firefighters to reset the barricades, requiring them to put themselves in danger from the wires and falling debris. These wires, if live, can electrocute a person from up to 10 feet away. Please use caution when you see closed roads and look for another way to reach your destination.

During some of these power outages residents need to take into consideration they may be stuck without power for a while and to have an alternate plan or location preplanned to go in the event the power does not return for an extended period of time. We work closely with CMP to try and get your power restored as quickly as possible, but given certain storm events it may take more time than we would like.

We had several small fires during the year, with one major fire to a residence where the home was a total loss. All the members have been working well with mutual aid departments and have been training together throughout the year in order to make major calls run as smoothly as possible.

The calls for service go as follows:  
75 fire alarms, 23 motor vehicle accidents, 12 carbon monoxide alarms, 4 smoke investigations, 3 structure fires, 5 mutual aid assists, 23 down power line calls, 5 flooded basements, and 1 boat fire.

Respectfully Submitted,



Nicholas Upham  
Fire Chief



Front Row: Chief Nicholas Livingston, Gary Tilton, Matthew Sledge, Jesse Peters, Tom Chryplewicz, James Powers. Back Row: Glen Tilton, Tom Caron, Peter Sullivan, Jason McGowin, Dan Gagnon.

## **Boothbay-Boothbay Harbor Cemetery District**

---

January 1, 2014—Cash on Hand		\$2,680.63
Received:		
Interest & Dividends	\$ 7,297.07	
Sale of Lots	\$ 6,650.00	
Town of Boothbay Harbor Approp.	\$15,000.00	
Town of Boothbay Approp.	\$15,000.00	
E.S. Dunton Trust	\$ 8,532.06	
McGillicuddy Trust	\$ 6,338.82	
Refund stone repair	\$ 200.00	
Misc. Interest	\$ 201.70	
Deed	\$ 30.00	
Donation –BB Region Garden Club	\$ 250.00	
Transfer Gamage Trust	<u>\$ 4,225.00</u>	
Total Received		<u>\$63,724.65</u>
Total Available		\$66,405.28
Paid:		
Contracted Services	\$28,800.00	
Maintenance	\$22,957.50	
Supplies	\$ 12.40	
Insurance	\$ 1,988.00	
Purchase Cemetery Lots	\$ 600.00	
Deeds	\$ 90.00	
Advertising	\$ 240.00	
Donation –Am. Legion Vets. Flags	\$ 100.00	
Cemetery Association Dues	<u>\$ 25.00</u>	
Total Expenses		\$54,812.90
To Reserve Accounts:		
Sale of Lots	\$ 1,650.00	
E.S. Dunton Reserve	\$ 3,532.06	
Misc. Interest	<u>\$ 201.70</u>	
		<u>\$ 5,383.76</u>
Cash on Hand December 31, 2014		
Checking Account		<u>\$6,208.62</u>
		\$66,405.28

Respectfully Submitted,  
Isabelle Lewis, Secretary

## **Boothbay Harbor Harbor Master**

---

Activity on the water the summer of 2014 was steady. We saw many familiar faces return to the harbor and several new faces making Boothbay Harbor one of their calls of port for the summer.

The weather did not want to cooperate with us during our Windjammers and Fourth of July celebrations so we had to postpone the fireworks into the late summer months. This was hopefully a one-time thing and we are planning to continue having the fireworks during those events in the future.

One of the major issues on the water has been the fishing vessel Westward. It has been a fixture in our harbor for the last three years, breaking off from its mooring for the past two. During the second event the vessel was blown onto the shore near the Boothbay Harbor Shipyard. With quick thinking from the shipyard and Fuller Marine Services they were able to pull the boat off the rocks and return it to its mooring with no hull damage. A job well done by the salvage crews! Currently we are working with the owner of the Westward to hopefully have it removed from the harbor before summer boating starts.

The pump out program is still in full swing in the harbor and we have been seeing an increased number of visitors use the service. This free service has been available to boaters who come to the harbor and locals alike. With help from a state grant used to offset the cost, we hope to continue offering this service free to boaters for summers to come.

An issue which needs to be addressed by our mooring owners is the condition of floats, derelict floats and inspections of mooring hardware. There are several floats in the harbor which need attention or be removed from the water. On average we have between 10 and 15 mooring chains break during the year, some with boats still attached to them. In order to continue to have these mooring privileges, owners need to have their hardware checked every two years. All floats that are in disrepair need to either be fixed or removed from the water as they are a hazard to navigation. Failure to attend to these issues could result in loss of mooring privileges.

During the time between May and October the calls for service went as follows: 5 boats on the rocks, 3 search and rescue operations, 7 overturned kayaks, 7 boats taking on water, 2 sunk boats, 1 boat fire, 5 boat accidents, 12 boat tows, and 5 assists to the Coast Guard.

Remember when you prepare to put your boat in this spring make sure you have all required safety equipment and your boat is in good working order. Enjoy the coming summer months and I look forward to seeing you on the water.

Respectfully Submitted,



Nicholas Upham  
Harbor Master



*Harbor Master Nick Upham*

## **Annual Town Meeting Minutes May 2 & 3, 2014**

---

Meeting was called to order by Michelle Farnham, Town Clerk, at 8:00 a.m. on May 2nd 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 one-year term: \*
- |   |                        |      |
|---|------------------------|------|
| SELECTMEN AND OVERSEERS OF THE POOR         | Christopher M. Haskell | 79   |
|   | Wendy J. Wolf          | 178* |
| TRUSTEE OF THE BOOTHBAY-BOOTHBAY HARBOR CSD |                        |      |
| Write In Votes                              | Steven E. Lorrain      | 4*   |
- Article 3      The following were elected by secret ballot for a three-year term: \*
- |   |                       |      |
|---|-----------------------|------|
| SELECTMEN AND OVERSEERS OF THE POOR                       | Denise C. Griffin     | 196* |
|   | Jay D. Warren         | 202* |
| SUPERINTENDENT SCHOOL COMMITTEE                           | Larry E. Colcord      | 227* |
| TRUSTEE OF THE BOOTHBAY-BOOTHBAY HARBOR CSD               | Richard M. Hallinan   | 238* |
| TRUSTEE OF THE BOOTHBAY HARBOR SEWER DISTRICT             | Henry A. Tedeschi Jr. | 202* |
| TRUSTEE OF THE BOOTHBAY REGION WATER DISTRICT             | Walter S. Reed III    | 232* |
| TRUSTEE OF THE BOOTHBAY-BOOTHBAY HARBOR CEMETERY DISTRICT | Ralph H. Welch        | 234* |
- Article 4      Voted by secret ballot to authorize 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 | 228 | NO | 34 |
|-----|-----|----|----|

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 3rd 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 2015 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 bills) and to fix a rate of interest on delinquent taxes 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        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 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 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 Voted to use and appropriate ESTIMATED REVENUES of **\$1,063,300** to reduce the property tax commitment.
- Article 19 Voted to raise and appropriate **\$2,861,932** for the Town of Boothbay Harbor Municipal Budget.
- |           |  |
|-----------|--|
| \$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 Voted to raise and appropriate **\$994,603** for STREET LIGHTS, HYDRANTS, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT and BAYVILLE/ISLE OF SPRINGS accounts.
- |           |  |
|-----------|--|
| \$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 Voted 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)

Article 22 Voted to raise and appropriate **\$127,938** for the SUPPORT ORGANIZATIONS accounts.

\$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 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 27 No 9

Article 24 Voted 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."

The Meeting was adjourned at 9:50 a.m.

A True Copy Attest: \_\_\_\_\_  
Michelle Farnham/Town Clerk

# Boothbay Harbor 2015 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 1st day of May, 2015, then and there to act upon Articles 1 through 4. 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 2nd day of May, 2015, 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 two-year term:

- 1 Selectman and Overseer of the Poor

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

- 1 Selectman and Overseer of the Poor  
- 1 School Committee Member of the Boothbay-Boothbay Harbor CSD  
- 1 Trustee of the Boothbay-Boothbay Harbor CSD  
- 1 Trustee of the Boothbay Harbor Sewer District  
- 1 Trustee of the Boothbay Region Water District, at large  
- 1 Trustee of the Boothbay-Boothbay Harbor Cemetery District

Article 4            To vote by secret ballot:

To see if the town shall “adopt, ratify and confirm” the agreement legally mandated by legislation that was entered into October 25<sup>th</sup>, 2013 between the Town of Boothbay Harbor and Bayville Village Corporation, that defines and clarifies the physical boundaries of Bayville Village.

YES \_\_\_\_\_ NO \_\_\_\_\_

Article 5            To see if the town shall accept the alewife fishing rights pursuant to DMR rules on West Harbor Pond for the year 2016 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 10, 2015 for the first installment and March 11, 2016 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 vote to adopt the 2014-2015 Comprehensive Plan? **(A locally adopted comprehensive plan that is consistent with state guidelines is legally required to substantiate the zoning ordinance and qualify the community for preference for various state grant programs. A copy of the proposed plan is on file with the Town Clerk and posted on the town website.)**

Article 18 To see if the town will vote to authorize the municipal officers to carryover previously approved funding into the next budget cycle (if necessary) and put in a reserve account to facilitate the town's commitment to the Route 27 Sidewalk Project? **(The amount previously approved and raised is \$25,065.)**

**Selectmen recommend passage of this article.**

Article 19 To see if the town will vote to authorize the municipal officers to carryover previously approved funding into the next budget cycle (if necessary) and put in a reserve account to complete the renovation of town owned property adjacent to the Boothbay Region High School parking lot. **(The amount previously approved and raised is \$15,000.)**

Article 19 To see if the town will vote to use and appropriate ESTIMATED REVENUES to reduce the property tax commitment.

Selectmen and Budget Committee recommend \$947,156

Article 20 To see if the town will vote to raise and appropriate \$2,776,013 for the Town of Boothbay Harbor Municipal Budget.

Selectmen and Budget Committee recommend \$2,776,013

\$97,240	for the CAPITAL account
\$108,300	for the DEBT SERVICE account
\$132,868	for the ADMINISTRATION account
\$48,965	for the ASSESSING account
\$66,579	for the CONTRACT SERVICES account
\$2,800	for the SUPPLEMENTAL account
\$98,707	for the FINANCE account
\$88,500	for the INSURANCE account
\$12,875	for the MEETINGS & ELECTIONS account
\$74,387	for the MUNICIPAL BUILDINGS & VEHICLES account
\$38,712	for the SELECTMEN account
\$71,646	for the TOWN CLERK account
\$95,474	for the TOWN MANAGER account
\$200,000	for the PAVING & CONSTRUCTION account
\$449,461	for the PUBLIC WORKS account
\$24,146	for the PUBLIC RESTROOMS account
\$109,360	for the WINTER OPERATIONS account
\$7,323	for the ANIMAL CONTROL account
\$3,918	for the EMERGENCY MANAGEMENT account
\$77,676	for the CODE ENFORCEMENT account
\$85,626	for the FIRE DEPARTMENT account
\$33,265	for the HARBOR MANAGEMENT account
\$7,583	for the PUMP OUT account
\$763,130	for the POLICE account
\$36,472	for the PARKING account
\$41,000	for the WELFARE account

Article 21 To see if the town will vote to raise and appropriate \$1,006,742 for STREET LIGHTS, HYDRANTS, BOOTHBAY REGION REFUSE DISPOSAL DISTRICT and BAYVILLE / ISLE OF SPRINGS accounts.

Selectmen and Budget Committee recommend \$1,006,742

\$45,000	for the STREET LIGHT account
\$471,612	for the HYDRANT account
\$400,130	for the BOOTHBAY REGION REFUSE DISPOSAL DISTRICT account
\$90,000	for the BAYVILLE/ISLE OF SPRINGS account

Article 22 To see if the town will vote to raise and appropriate \$124,089 for the SUPPORT ORGANIZATIONS accounts.

Selectmen and Budget Committee recommend \$124,089

\$14,000	for the BB/BBH CEMETERY DISTRICT account
\$28,029	for the COMMUNITY CABLE CHANNEL account
\$5,000	for the FIREWORKS account
\$2,500	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
\$800	for the SENIOR CITIZENS account
\$1,000	for the SUMMER BAND CONCERTS account
\$23,905	for the DISTRICT NURSE account
\$200	for the SPECTRUM GENERATIONS account

Article 23 To see if the town will vote to raise and appropriate for the AMBULANCE SERVICE accounts.

Budget Committee recommendation \$168,487

Selectmen recommendation \$184,801

**(Budget Committee recommends the same appropriation as last year. Selectmen recommend appropriating this year's entire request. Payments to be disbursed only upon receipt of timely and accurate quarterly reports of revenues and expenses.)**

Article 24 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. **(If necessary.)**

## 2015 Code Changes

Article 25 To see if the voters of Boothbay Harbor vote to amend the current Administration of Government ordinance, Chapter 2, Town Officials 2.6 A by amending the following sentence "Except as provided below, the Town Manager shall be responsible for the hiring and firing of all municipal personnel, subject to the Board's approval" with the following, "Except as provided below and in paragraph B, the Town Manager shall be responsible for the hiring and firing of all municipal employees. Department heads shall be appointed by the Town Manager, subject to approval and confirmation by the Board of Selectmen. The Town Manager has the authority to recommend to the Board the removal of any Department Head for cause, after notice and hearing?" **(This distinguishes between Town Manager appointments and BOS appointments and that Department Head removals are recommended by the Town Manager to the BOS for cause, after notice and a hearing.)**

- Article 26 To see if the voters of Boothbay Harbor vote to amend the current Administration of Government ordinance, Chapter 2, Town Officials 2.6 B by amending the following sentence, “The Board of Selectmen shall appoint for one-year terms all municipal officials required by general law, including Deputy Tax Collector, Deputy Treasurer, Assessor, Town Clerk, Deputy Town Clerk, Registrar of Voters, Chief of Police, Police Officers, Harbor Master, Deputy Harbor Master, Fire Chief, Code Enforcement Officer, Building Inspector, Health Officer, Plumbing Inspector, Animal Control Officer, Director of Emergency Management, Deputy Director of Emergency Management and Shellfish Conservation Warden” with the following, “The Board of Selectmen shall appoint for one-year terms all municipal officials required by general law, including, Finance Officer, Town Clerk, Registrar of Voters, Public Works Director, Chief of Police, Harbor Master, Fire Chief, Code Enforcement Officer and Director of Emergency Management?” **(This identifies Board of Selectmen appointments. All others are town manager municipal appointments.)**
- Article 27 To see if the voters of Boothbay Harbor vote to repeal the existing Floodplain Management Ordinance Chapter 170, Article VII and enact an updated 2015 Floodplain Management Ordinance, as drafted by the State of Maine, in accordance with MRSA Title 30-A, 4352? **(The adoption of this model ordinance adopts the Flood Insurance Rate Maps by reference, and allows the continued participation of the town in the National Flood Insurance Program. Failure to adopt could mean suspension from the NFIP, preventing flood insurance policies from being issued.)**
- Article 28 To see if the voters of Boothbay Harbor vote to amend Chapter 170, Article XI, Parking Area, by inserting the words “is considered an accessory use or structure,” and “be associated with,” and eliminating the word “have.” **(This will classify parking areas as accessory uses to principal structures, and require a principal structure for all parking areas.)**
- Article 29 To see if the voters of Boothbay Harbor vote to amend Chapter 170, Article XI, Accessory Use or Structure, by inserting the words “customarily” and “and located on the same lot.” **(This will require that the accessory use be on the same property as the principal use, and shall be commonly thought of as incidental or subordinate to the principal use.)**
- Article 30 To see if the voters of Boothbay Harbor vote to amend Chapter 170, Article XI, Principal Structure, by inserting the words, “is conducted or which is intended to be conducted as the main or primary use of the lot on which it is located, and identified as an allowed use under the Land Use Table,” and “A garage, or a storage building such as a shed or barn, may not be considered a principle structure for the purposes of establishing a parking area or parking lot,” and eliminating the words “the primary use of the lot is conducted.” **(This will define the principal structure as one being related to a principal use that is established in the Land Use Table, and will also prohibit a shed or garage from being a principal structure for the purposes of creating a parking area or parking lot.)**
- Article 31 To see if the voters of Boothbay Harbor vote to amend Chapter 170, Article XI, Principal Use, by inserting the words, “The primary use to which the premises, i.e., the land, buildings, and other structures on a single lot of land, are devoted and the main purpose for which the premises exist and which is identified as an allowed use under the Land Use Table,” and eliminating the words, “A use other than one which is wholly incidental or accessory to another use on the same premises; the use of a structure or lot using the larger area of the structure or lot?” **(This will define a principal use as one which is an identified and allowed use in the Land Use Table.)**
- Article 32 To see if the voters of Boothbay Harbor vote to amend Chapter 170, Article XI, Definitions, by adding the following definition of Parking lot; “Parking Lot. As used in Chapter 170, the term “parking lot” shall include parking area or parking facility?” **(This is a definition clarification.)**

- Article 33 To see if the voters of Boothbay Harbor vote to amend Chapter 170, Article XI, Definitions, by adding the following definition of Garage; “Garage. A structure to which there is legal vehicular access from a public or private right of way, designed for the storage of motor vehicles, boats or other personal property of the property owners?” **(This is a definition clarification.)**
- Article 34 To see if the voters of Boothbay Harbor vote to amend Chapter 170, Article V, Site §170-69, Site Plan Review Standard. (C), by inserting the words, “Shall comply with,” and “and the applicable performance standards of Article IV,” and by eliminating the word “See.” **(This will ensure that the applicable performance standards related to parking, as well as the parking standards found in §170-50, are reviewed during site plan review.)**

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 23rd day of March, 2015.

\_\_\_\_\_  
Denise Griffin, Chairman

\_\_\_\_\_  
Wendy Wolf

\_\_\_\_\_  
William Hamblen, Vice Chairman

\_\_\_\_\_  
Russell Hoffman

## **2014-2015 Town Officials**

---

**Town Manager, Tax Collector,  
Treasurer, Road Commissioner**  
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

**Chief of Police, Constable**  
Robert Hasch

**Police Sergeant, Constable**  
Patrick Higgins

**Police Officers**  
Fred Hutchings  
Scott Mercier  
Lawrence Brown  
Thomas Chryplewicz  
Nicholas Upham

**Reserve Police Officers**  
Jay Crooker  
Gabrielle Mathieu  
Jared Mitkus

**Police Matron**  
Maureen Smith  
Michelle Farnham

**Harbor Master**  
Nicholas Upham

**Deputy Harbor Master**  
Richard Mirabile

**Assistant Harbor Master**  
Fred Farnham

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

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

**Second Assistant Fire Chief,  
Deputy Fire Warden**  
Vacant

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

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

**Deputy Health Officer**  
Marian Anderson

**Alternate Plumbing Inspector**  
Marian Anderson

**Animal Control Officer**  
Mary E. Pratt (Betsy)

**Deputy Animal Control Officer**  
Benjamin Rand

**Shellfish Conservation  
Warden**  
Nicholas Upham



*Town office staff back row: Geoff Smith, Thomas Woodin and Larry Omland; front row: Julia Latter, Michelle Farnham and Trish Fallon.*

## **Town Officers, Boards, Committees**

---

### **SELECTMEN AND OVERSEERS OF THE POOR**

William Hamblen, Chair 2016  
Denise Griffin 2017  
Russell Hoffman 2016  
Jay D. Warren 2017  
Wendy Wolf 2015

### **ASSESSOR**

Robert J. Duplisea, Jr. 2015

### **Committee Members of the Boothbay-Boothbay Harbor CSD**

Larry Colcord 2017  
Stephanie Hawke 2015  
Sandra Paxson 2016

### **Trustee of the Boothbay- Boothbay Harbor CSD**

Richard Hallinan 2017  
Cameron Mitchell 2016  
Steve Lorrain 2015

### **TRUSTEES OF THE BOOTHBAY- BOOTHBAY HARBOR CEMETERY DISTRICT**

John Arsenault 2015  
Merlin Gray 2016  
Ralph M. Welch 2017

### **BOOTHBAY HARBOR SEWER DISTRICT**

Deryl Kipp 2016  
James Stormont 2015  
Henry A. Tedeschi Jr. 2017

### **TRUSTEES OF THE MEMORIAL LIBRARY**

Pauline Dion 2016  
Jane Gardner 2015  
Joe Gelardin 2018  
Estelle Greenberg 2017  
William Hamblen 2017  
Jo Haney 2017  
Laura Perkins 2017  
Nicole Poulton 2015  
Sharon Pulkkinen 2016  
Elena Smith 2015  
Kathryn Sullivan 2015

### **PLANNING BOARD**

Thomas Churchill 2015  
John Hochstein 2016  
Andrew Shepard 2016  
Chris Swanson 2016  
Michael Tomko 2017

### **BUDGET COMMITTEE**

Palmer Payne, Chair 2015  
Mary Neal 2017  
Mohamad Osman 2016  
Elise Roberts 2016  
Margaret Splaine 2017

### **BOARD OF APPEALS**

Jon Dunsford 2017  
Howard Hennigar 2015  
Palmer Payne 2015  
Gloria Taliana 2015

### **PORT COMMITTEE**

Clive Farrin, Chair 2016  
Frederick Farnham 2017  
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 2015  
Russell Main 2015  
Douglas Perkins 2015

### **BOOTHBAY REGION WATER DISTRICT**

Kenneth Marston,  
At Large 2015  
Harry Pinkham,  
V. Chair 2016  
Walter S. Reed III 2017

---

---

**CALENDAR OF COMMUNITY EVENTS - 2015**  
*(partial listing)*

<b>April 24-26</b>	<b>Fisherman's Festival</b> Celebrate the Maine fishing season with trap hauling, codfish relay contest, fish fry and music. Miss Shrimp Pageant at 7:00 pm the 24th.
<b>May 2</b>	<b>Municipal Elections</b> Boothbay Harbor Town Office
<b>May 3</b>	<b>Town Meeting</b> Boothbay Region Elementary School gymnasium
<b>May 10</b>	<b>Mother's Day</b> free admission for Mom at Coastal Maine Botanical Gardens
<b>May 19</b>	<b>Portland String Quartet</b> The Opera House at Boothbay Harbor
<b>May 23-25</b>	<b>Memorial Day Weekend</b> Boothbay Railway Village opens. Craft Show on Boothbay Common.
<b>June 13</b>	<b>On the Funny Side of the Street—Lavin &amp; White</b> The Opera House
<b>June 20</b>	<b>Family Fun Day</b> Boothbay Railway Village
<b>June 20-21</b>	<b>Windjammer Craft Show</b> Boothbay Common, Vicki Huskins 633-2404
<b>June 25</b>	<b>Tim Sample</b> The Opera House
<b>June 21-27</b>	<b>53rd Annual Windjammer Days Festival</b>
<b>July 4</b>	<b>Craft Show &amp; Chicken BBQ</b> Boothbay Common; <b>Fireworks</b> over the harbor
<b>July 11</b>	<b>Books in Boothbay Summer Book Fair</b> Boothbay Railway Village Maine authors signing books
<b>July 18-19</b>	<b>Annual Antique Auto Days</b> Boothbay Railway Village 633-4727
<b>August 1</b>	<b>Annual Rotary Auction</b> Boothbay Common
<b>August 8</b>	<b>Annual Blueberry Festival</b> St. Columba's Church 32 Emery Lane
<b>August 29</b>	<b>Boothbay Sea &amp; Science Center's Shipyard Shuffle</b> Boothbay Harbor Shipyard
<b>Sept 4-13</b>	<b>Harborfest</b> downtown Boothbay Harbor
<b>Sept 17</b>	<b>Claw Down 4th Annual Chef's Lobster Bite Competition</b> Ocean Point Marina

---

**CALENDAR OF COMMUNITY EVENTS - 2015**—CONTINUED  
*(partial listing)*

<b>Oct 10-11</b>	<b>48th Annual Fall Foliage Festival</b> Boothbay Railway Village
<b>Oct 30</b>	<b>Halloween Potluck &amp; Scary Readings</b> The Opera House
<b>Oct 31</b>	<b>15th Annual Halloween Parade</b> Boothbay Harbor Memorial Library
<b>Nov 21</b>	<b>Early Bird Sale</b> 6:00-9:00 am
<b>Nov 21</b>	<b>Pajama Parade &amp; Bed Races</b>
<b>Nov 26</b>	<b>4th Annual Thanksgiving Day Turkey Trot</b> Boothbay Region YMCA
<b>Dec 4-6</b>	<b>Annual Festival of Trees</b> Boothbay Region Garden Club at the Opera House
<b>Dec 5</b>	<b>29th Annual Harbor Lights Festival</b> Santa and Mrs. Claus arrive by boat! Holiday craft show, town tree lighting, live nativity and horse drawn wagon rides.  <b>Lighted Boat Parade</b> through the inner harbor
<b>Dec 11-13</b>	<b>7th Annual Great Gingerbread Spectacular</b> The Opera House

For more information, please contact the Boothbay Harbor Region  
Chamber of Commerce at 633-2353 or online at [www.boothbayharbor.com](http://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 at [www.boothbayharbor.org](http://www.boothbayharbor.org) to register boats and vehicles online or to access assessing, real estate, tax maps, tax bills and ordinance information.