

2014

# Annual Report of the Town of Dayton Maine 2014

Dayton, Me.

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Annual Report of the Town of

# DAYTON, MAINE

**2014**



Voting Day ~ June 10th, 2014 8am—8pm

Town Meeting ~ June 12th, 2014  
7:00 pm Dayton Municipal Building

Town of Dayton  
33 Clarks Mills Road  
Dayton, ME 04005  
(207) 499-7526

[www.dayton-me.gov](http://www.dayton-me.gov)

## TOWN OF DAYTON ORGANIZATIONAL CHART

|  |   |  |
|--|---|--|
| <p><b><u>Elected Position</u></b></p> <p><b>SAU Dayton School Board<br/>(3)</b><br/>Reports to Selectmen</p> | <p><b><u>Elected Position</u></b></p> <p><b>Selectmen (3)</b><br/>Selectmen Appoint &amp; Provide<br/>Oversight</p> | <p><b><u>Elected Position</u></b></p> <p><b>Road Commissioner (1)</b><br/>Reports to Selectmen</p> |
|--|---|--|

| Paid Appointed Positions<br>Report to Selectmen | Non-Paid Appointed Positions<br>Report to Selectmen |
|---|---|
| Code Enforcement                                | Fire Commission                                     |
| Selectmen Clerk                                 | Parks & Recreation Committee                        |
| Treasurer                                       | Budget Committee                                    |
| Tax Assessor                                    | EMA Director  |
| Tax Collector                                   | Health Officer                                      |
| Town Clerk/Registrar of Voters                  | Saco River Corridor Commission                      |
| Planning Board                                  |   |
| Zoning Board of Appeals                         |   |
| Animal Control Officer                          |   |
| Twelve Town Representative                      |   |
| General Assistance Administrator                |   |
| Fire Chief                                      |   |

*Front cover photo courtesy of Angela Cushman*

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## Dear Friends & Neighbors,

Reflecting on the past year, and looking toward the upcoming year, it is a continuous challenge maintaining the identity of a small town, and still keeping within the spending limits of what the citizens of Dayton can endure. One approach was for a small group of individuals to meet with local property owners, and in conjunction with Southern Maine Planning and Development Commission, to try and plan for future commercial development, while maintaining the rural character of the Town. This is an ongoing process with no easy answers. Growth in the housing industry has slowed to a crawl; while growth in the commercial industry has not started yet.

This year we will begin accepting credit cards at the office. Although this will be convenient, there will be a fee attached for the user. We will keep you updated on this new arrival. As in the past we will be accepting pre-payment on taxes. Please contact the office if you have any questions on either of these items.

We continue to work on our road maintenance program. Last year we put the final coat of pavement on Bittersweet Run, and ground and put a base coat of asphalt on the River Road. This year our road projects will include a final coat of pavement on the River Road and tree trimming & shouldering on Hollis Road. This past year MaineDOT informed us that they are considering a transportation project and are in the preliminary stages of gathering project information for improvements to the intersection of Route 5, Route 35 and Hight Road. The construction schedule for this project will be finalized in the future once alternatives are analyzed and funding is available.

The solid waste contract with Pine Tree Waste has been extended for a one year term with the addition of a curbside recycling program. For this program to work we need your help. Every ton of trash we can take out of the waste stream and recycle saves on your tax dollars. Plus it is good for the environment.

The Parks & Recreation Committee has been working diligently toward the purchase of new playground equipment, holding fundraisers and actively seeking donations toward their goal. They have also started new programs this year as well as continuing with the basketball and soccer programs.

The hard work and dedication of the group of businesses and individuals that have been working tirelessly on the new Municipal fields behind the Municipal Building have finally reached a point that the fields will be ready for use this fall. A huge "THANK YOU" to all of them. Without volunteers and donations this project would not have been possible.

And lastly one of the biggest changes of the year was the withdrawal from RSU23. The Town of Dayton has teamed up with the City of Biddeford for administration duties. We are excited about this new partnership and look forward to the upcoming school year.

We would like to take this opportunity to thank our office staff as well as all other committees for the reliable and dedicated work they have accomplished throughout the past year. It is with pleasure that we extend a warm and sincere thank you.

Board of Selectmen

*Ted Poirier, Chair*

*Scott Littlefield*

*Gerry Taylor*

## TOWN OFFICIALS & COMMITTEE MEMBERS

### Board of Selectmen

Ted Poirier, Chair.....2014  
 Scott Littlefield .....2016  
 Gerry Taylor.....2015

### Planning Board

Rand Clark, Chair.....2016  
 John Boissoneault.....2015  
 Dan Plourde.....2015  
 Richard Hall.....2015  
 PB Secretary.....Valerie Cole

### Officials

Selectmen’s Clerk .....Angela Cushman  
 Town Clerk..... Jessica Brackett  
 Treasurer.....Angela Cushman  
 Tax Collector.....Yvonne Shaw  
 Assessor ..... Michelle Boisjoly  
 Code Enforcement Officer.....Jim Roberts  
 EMA Director.....PJ Tangney  
 Local Health Officer .....Rose Marie Hill  
 Plumbing Inspector .....Jim Roberts  
 Registrar of Voters ..... Jessica Brackett  
 Animal Control Officer ..... Kristin Russell  
 Building Inspector ..... Jim Roberts  
 GMFD Fire Chief .....Roger Hooper  
 Twelve Town Rep..... Millie Tuttle  
 Constable ..... Jim Roberts  
 General Assistance .....Angela Cushman

### Zoning Board of Appeals

William Harris.....2016  
 Kenneth Booker.....2015  
 Amos Gay.....2016  
 Bruce Monroe.....2015  
 Benjamin Harris.....2014  
 William Saltzer.....2016

### Recreation Committee

Ryan Sommer, Chair.....2015  
 Arelle Harris.....2015  
 Joceyln Lydon.....2016  
 Jennie Metcalf.....2016  
 Jim Morin.....2014

### Road Commissioner—3 year

Mike Souliere .....2016

### Saco River Corridor Commission

Sharon Martel.....2016  
 Thomas McKenney, Alternate.....2015

### SAU Dayton School Board

Denis Elie, Chair.....2016  
 Shelley Sommer.....2017  
 Millie Tuttle.....2015

### Budget Committee

Daniel Gay, Chair.....2016  
 Jim Roberts.....2014  
 G.Elwood Brown.....2015  
 Nancy Harriman.....2016  
 Paul Reynolds.....2017

### Fire Commission

Ray Demers .....2014  
 Jim Roberts .....2016  
 Amos Gay.....2015

### Twelve Town Representative—3 year

Millie Tuttle.....2014

## DAYTON TOWN OFFICE

33 Clarks Mills Rd  
Dayton, ME 04005



Phone: 207-499-7526  
Fax: 207-499-2946

*Subscribe to news and announcements by  
accessing the town website.*

**[www.dayton-me.gov](http://www.dayton-me.gov)**

### Hours of Town Office & Contact Information

|  |   |
|--|---|
| <b>Selectmen</b>                                 | Every Other Monday at 6 pm<br>Email: <a href="mailto:selectdayton@roadrunner.com">selectdayton@roadrunner.com</a>   |
| <b>Assessor</b>                                  | Monday 12pm—6 pm<br>Wednesday 8am—3pm<br>Thursday 12pm—6pm<br>Email: <a href="mailto:assessordayton@roadrunner.com">assessordayton@roadrunner.com</a>   |
| <b>Town Clerk &amp;<br/>Tax Collector</b>        | Monday 12pm—6pm<br>Wednesday 8am—3pm<br>Thursday 12pm—7pm<br>Email: <a href="mailto:clerkdayton@roadrunner.com">clerkdayton@roadrunner.com</a><br>Email: <a href="mailto:taxdayton@roadrunner.com">taxdayton@roadrunner.com</a> |
| <b>Code<br/>Enforcement</b>                      | Monday 12pm—6pm<br>Wednesday 8am—3pm<br>Thursday By appointment<br>Email: <a href="mailto:ceodayton@roadrunner.com">ceodayton@roadrunner.com</a>  |
| <b>Treasurer &amp;<br/>Selectmen's<br/>Clerk</b> | Monday, 12pm—6pm<br>Wednesday 8am—3pm<br>Thursday 12pm—4pm<br>Email: <a href="mailto:treasurerdayton@roadrunner.com">treasurerdayton@roadrunner.com</a>   |
| <b>Planning<br/>Board</b>                        | The 1st & 3rd Tuesday of each month at 7 pm   |
| <b>Animal Control<br/>Officer</b>                | Kristen Russell Telephone #: 807-9071<br>Email: <a href="mailto:dayton_aco@yahoo.com">dayton_aco@yahoo.com</a>  |

## LOCAL & OTHER INFORMATION

### Hollis Center Library

14 Little Falls Road, Hollis, ME 04042

Tele: 207-929-3911

E-mail: [hclib@hollis.center.lib.us](mailto:hclib@hollis.center.lib.us)

Monday 9:30 am— 7:30pm  
Tuesday 3:00 pm—7:30 pm  
Thursday 3:00 pm—7:30 pm  
Saturday 12:00 pm—3:00 pm  
Preschool Story time Mon at 10:00 am

### Community Library

10 John Street, Lyman, ME 04002

Tele: 207-499-7114

E-mail: [communitylib@roadrunner.com](mailto:communitylib@roadrunner.com)

Tuesday 12:00 pm—8:00 pm  
Wednesday 12:00 am—8:00 pm  
Thursday 9:00 am—5:00 pm  
Friday 9:00 am—5:00 pm  
Saturday 10:0 am—1:00 pm  
Children's Story Hour Thur at 2:00 pm

### Alfred Shelter Food Pantry

147 Shaker Hill Rd., Alfred ME 04002

Tele: 207-324-8811 / Mon—Fri, 1-4 pm

### Stone Soup Pantry

316 Main St., Biddeford ME 04005

Tele: 207-283-0055

Mon & Wed 10:00-11:30 am

### Emergency / Resource Numbers

Fire/Rescue & Police.....911  
Goodwin's Mills Fire Department  
Non-emergency: .....207-499-2362  
Maine State Police.....1-800-482-0730  
Health & Social Services .....211

### SAU Dayton School Unit

Superintendent's Office.....207-282-8280  
Dayton Consolidated.....207-499-2283  
Saco Middle School.....207-282-4181  
Thornton Academy.....207-282-3361  
Website.....[www.daytonschooldept.org](http://www.daytonschooldept.org)

### State & Federal Government

#### State Senator

*Linda Valentino*

Local Telephone.....207-205-0077

Local Office... 199 Main St. Saco, ME

Email: [senatorvalention@gmail.com](mailto:senatorvalention@gmail.com)

State House Phone & Address...207-287-1515  
3 State House Station, Augusta, ME 04333-003

#### State Representative

*Wayne R. Parry*

Home Address & Telephone.....207-286-9145

851 Alfred Road, Arundel, ME 04046

E-mail: [RepWayne.Parry@legislature.maine.gov](mailto:RepWayne.Parry@legislature.maine.gov)

Capital Phone & Address.....207-287-1400  
2 State House Station, Augusta, ME04333-0002

#### U.S. Senators

*Susan Collins*

Augusta Office Phone.....207-622-8414

Washington , DC Phone.....202-224-2523

Website:.....[www.collins.senate.gov](http://www.collins.senate.gov)

*Angus King, Jr.*

Biddeford Office Phone.....207-282-4144

Washington, DC Phone.....202-224-5344

Website:.....[www.king.senate.gov](http://www.king.senate.gov)

#### U.S. Representatives

*Michael Michaud*.....202-225-6306

437 Cannon House Office Building  
Washington, DC 20510

*Chellie Pingree*.....202-225-6116

1037 Longworth House Office  
Washington , DC 20515

#### Websites

[www.maine.gov/online/sporting](http://www.maine.gov/online/sporting)

[www.informe.org/bmv/rapid-renewal](http://www.informe.org/bmv/rapid-renewal)

[www.maine.gov/revenue/forms/tnr/tnr.htm](http://www.maine.gov/revenue/forms/tnr/tnr.htm)

[www.maineburnpermit.com/](http://www.maineburnpermit.com/)



## DAYTON CURBSIDE

Household trash & recycling is picked up on Mondays.

## TRANSFER STATION

Rumery Road, Dayton

### Hours of Operation:

**1st & 3rd Saturday each month**

**8:00 am – 4:00 pm**

**1st & 3rd weekend May to Oct. ONLY**

**Sat. 8:00 am – 4:00 pm**

**Sun. 9:00 am – 1:00 pm**

Dayton Residents are entitled to one transfer station permit per fiscal year and can be purchased at the Town office. The cost for three cubic yards is \$15.00. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard.

### **ADDITIONAL BULKY WASTE CHARGES TO BE ADDED:**

|   |       |                |
|---|-------|----------------|
| Mattresses/box spring                                     | each  | \$15.00        |
| Couches   | small | \$20.00        |
|   | large | \$25.00        |
| Stuffed Chairs  |       | \$15.00        |
| Tires car and small pick-up                               |       | \$10.00        |
| large tires   |       | \$15.00        |
| Freon items/Air Conditioners                              |       | \$27.00        |
| TV  |       | \$20.00        |
| Console TV  |       | \$45.00        |
| Microwaves  |       | \$10.00        |
| Toilets   |       | \$ 3.00        |
| Propane Tank - small                                      |       | \$13.00        |
| Propane Tank - large                                      |       | \$25.00        |
| Monitors (17" or less)                                    |       | \$20.00        |
| Desktop copiers/printer,<br>scanner, fax machine          |       | \$20.00        |
| Floor copiers/printers                                    |       | \$45.00        |
| CPU's and Laptops   |       | \$ 5.00        |
| Other computer peripherals<br>(keyboard, mouse, speakers) |       | \$ 5.00        |
| UPS's (battery backup systems)                            |       | \$12.00        |
| All straight Fluorescent lites (uncoated)                 |       | \$ .25 per ft  |
| All straight Fluorescent lites (coated)                   |       | \$ .45 per ft  |
| Ballast   |       | \$ 2.00 per lb |



# CURBSIDE RECYCLING SERVICE

» SERVICE BEGINS **JULY 7<sup>TH</sup>, 2014** FOR DAYTON, MAINE RESIDENTS

## What is Zero-Sort® recycling?

Zero-Sort Recycling is Casella’s state-of-the-art process which enables all paper, cardboard, plastic, glass, metal, and more to be collected together in one bin without the need to separate.

## How should I prepare my recyclables?

Recyclables should be rinsed clean of any food waste. Corrugated cardboard boxes should be broken down into smaller pieces. Lids and caps can remain on empty bottles. There is no need to tie newspaper or cardboard with twine.

Please see below for a more complete list of items that can be recycled with Zero-Sort...

### ACCEPTED MATERIALS

Labels and caps can be left on all containers.

- Newspapers
- Magazines
- Catalogs
- Telephone/Soft/Hard Cover Books
- Junk Mail/Envelopes (All Types), Staples/Paperclips are Ok
- Cereal & Shoe Boxes
- All Corrugated Boxes
- Milk & Juice Cartons
- Bottles/Containers (Numbered 1-7)
- Soda/Juice/Water Bottles (Glass or Plastic)
- Milk Jugs, Bleach/Detergent, Shampoo Bottles
- Food Containers (Cottage Cheese/Margarine/Yogurt)
- Glass Bottles/Jars
- Aluminum (Pie Plates/Trays/Foil)
- Metal Cans (Tin/Steel/Aluminum)
- Empty Aerosol Containers

### ACCEPTED RIGID PLASTICS

We also accept these “Rigid Plastics” as long as they have a little bit of bend in them.

- 1 and 5 Gallon Buckets with Handle Attached
- Milk/Soda Crates, Laundry Baskets
- Small Plastic Bins (Up to 5 Gallon)
- Plastic Toys
- Landscape Trays, Plastic Plant Pots
- Kitty Litter Buckets,
- Children’s Size Rigid Pools

### NOT ACCEPTED IN ZERO-SORT RECYCLING

The following items are not acceptable as recyclables, but they are accepted as trash.

- Plastic Bags/Film
- Stretch Wrap
- Styrofoam
- Ceramics
- Window Glass
- Mirrors
- Light Bulbs
- Batteries
- Dishes
- Hard/Brittle Plastic (I.E. Monitors, Keyboards, Some Children’s Toys)



**Look in your mail for more recycling details!**



**ZERO-SORT<sup>®</sup> RECYCLING**  
a casella service

# TAX COLLECTOR'S REPORT

July 1, 2012 through June 30, 2013

|   |                |
|---|----------------|
| Commitment: Real Estate & Personal Property | \$2,977,884.27 |
| Supplemental 2012                           | \$3,424.41     |
| Interest                                    | \$5,400.33     |
|   | <hr/>          |
|   | \$2,986,709.01 |

|   |                |
|---|----------------|
| 2012 Tax Collected: Real Estate & Personal Property | \$2,903,487.97 |
| 2012 Abatements - Tax Collector                     | \$198.14       |
| 2012 Personal Property Outstanding                  | \$2,459.76     |
| 2012 Real Estate Tax Liens                          | \$52,821.56    |
| 2012 Discounts Given (1.5%)                         | \$27,741.58    |
| TOTAL   | <hr/>          |
|   | \$2,986,709.01 |

## PERSONAL PROPERTY OUTSTANDING FOR 2012

|                               |      |            |
|-------------------------------|------|------------|
| Arnold, Glen                  |      | \$73.19    |
| Dube Design & Construction    |      | \$60.69    |
| Fitzpatrick, Paul W Jr        | paid | \$149.94   |
| Foley, Brent                  |      | \$37.49    |
| Littlefield, Scott & Michelle |      | \$94.61    |
| Poirier, Paul                 |      | \$1,046.01 |
| Rod's Electric Inc            | paid | \$46.41    |
| Sawyer, Jeffrey P             |      | \$749.70   |
| SMR Electric Inc              |      | \$37.49    |
| Tanguay, David                |      | \$126.74   |
| Tanguay, Kevin                |      | \$37.49    |
|                               |      | <hr/>      |
|                               |      | \$2,459.76 |

## TAX LIENS (31 properties)

|                      |      |            |
|----------------------|------|------------|
| Anderson, Glenn      | paid | \$1,021.02 |
| Bergeron, Beverly    | paid | \$2,113.44 |
| Buda, Heirs of       | paid | \$2,367.28 |
| Clarks Lumber Co     | paid | \$635.46   |
| Cole, Karen          |      | \$2,709.63 |
| Cook, Samuel & Traci | paid | \$2,120.83 |
| Cook, Samuel & Traci | paid | \$1,306.90 |

## TAX COLLECTOR'S REPORT cont.

July 1, 2012 through June 30, 2013

### TAX LIENS (CONT.)

|                                 |      |                    |
|---------------------------------|------|--------------------|
| Duquette, Guy & Raelyn          | paid | \$464.91           |
| Emerson, Guy                    | paid | \$1,750.29         |
| Gagne, Joseph G                 | paid | \$1,401.23         |
| Gagnon, Shelley                 |      | \$2,339.24         |
| Gamash, Christopher             |      | \$3,246.92         |
| Green, Robert & Karla           | paid | \$2,409.75         |
| Harris, David                   | paid | \$260.61           |
| Huff, Susan                     |      | \$174.93           |
| LaChance, Lawrence              | paid | \$3,630.69         |
| LeClair, Richard & Carolyn      | paid | \$3,091.62         |
| Letendre, David & Dupras, Laura |      | \$2,497.22         |
| Levesque, Ernest & Billie Jo    |      | \$908.57           |
| Littlefield, Dorothy            | paid | \$422.33           |
| Machado, Marck                  |      | \$278.46           |
| Martin, Judith                  | paid | \$5.59             |
| Niles, Samantha                 |      | \$240.58           |
| Paradis, Robert & Louise        |      | \$2,154.50         |
| Parker, Jon                     | paid | \$3,096.98         |
| Picard, Richard                 |      | \$531.93           |
| Poirier, Carol & Maurice        |      | \$265.97           |
| Starbird, Joan & David          | paid | \$4,738.36         |
| Tibbetts, Jill M                |      | \$2,104.52         |
| Tozier, Gregory A               |      | \$1,717.17         |
| Walker, Karlyn & Carl           | paid | \$617.61           |
| Walker, Karlyn & Freeman Leslie |      | \$1,624.35         |
| Webber, Erin                    |      | \$572.67           |
| TOTAL                           |      | <u>\$52,821.56</u> |

### EXCISE TAX COLLECTED

|                    |                     |
|--------------------|---------------------|
| Excise: Automobile | \$364,551.57        |
| Excise: Boat       | \$2,059.40          |
|                    | <u>\$366,610.97</u> |

Respectfully Submitted: Yvonne Shaw, Tax Collector

## PERSONAL PROPERTY OUTSTANDING

| <u>NAME</u>              | <u>YEAR</u> | <u>TAX</u>        |
|--------------------------|-------------|-------------------|
| Foley, Brent             | 2011        | \$35.30           |
| Lambert, Dana            | 2011        | \$52.95           |
| Landry, Charles Jr       | 2008        | \$541.44          |
| Landry, Charles Jr       | 2009        | \$477.24          |
| Landry, Charles Jr       | 2010        | \$168.53          |
| Landry, Charles Jr       | 2011        | \$167.68          |
| Paradis, Louise          | 2010        | \$160.50          |
| Poirier, Paul            | 2011        | \$984.87          |
| Sawyer, Jeffrey P        | 2011        | \$706.00          |
| Tanguay, David           | 2007        | \$67.68           |
| Tanguay, David           | 2008        | \$70.56           |
| Tanguay, David           | 2009        | \$80.03           |
| Tanguay, David           | 2010        | \$96.30           |
| Tanguay, David           | 2011        | \$120.02          |
| Tanguay, Kevin           | 2011        | \$35.30           |
| <b>TOTAL OUTSTANDING</b> |             | <b>\$3,764.40</b> |

Respectfully Submitted: Yvonne P Shaw, Tax Collector

## REAL ESTATE TAX LIEN STATUS

| <u>#</u> | <u>NAME</u>                  | <u>YEAR</u> | <u>TAX</u>        |
|----------|------------------------------|-------------|-------------------|
| 519      | Levesque, Ernest & Billie Jo | 2002        | 648.02            |
| 519      | Levesque, Ernest & Billie Jo | 2003        | 818.44            |
| 519      | Levesque, Ernest & Billie Jo | 2004        | 819.22            |
|          | <b>TOTAL OUTSTANDING</b>     |             | <b>\$2,285.68</b> |

Respectfully Submitted: Angela Cushman, Treasurer

## TOWN CLERK'S REPORT

July 1, 2012 to June 30, 2013

The following **vital statistics** were recorded in Dayton for fiscal year 2013.

Births: 15      Marriages: 5      Deaths: 13

As of the June 11, 2013 Referendum Election, there were 1,449 registered **voters**.  
Democratic: 371    Republican: 406    Green Independent: 45    Un-enrolled: 627

385 **dog licenses** were issued for 2013.

### Notice to Dog Owners:

Dog licenses are due on January 1<sup>st</sup>. After January 31<sup>st</sup>, a late fee of \$25.00 is added to the cost of the license. Those exempt from the late fee are: new dog owners, dogs just turned 6 months old, and new residents. Please bring proof of rabies immunization and spay/neuter certificates. Please notify the clerk if you no longer own a dog previously licensed in Dayton.

State Law requires that your pets be vaccinated against rabies. Proof of rabies vaccinations is one way the State of Maine tries to control the spread of disease. Left uncontrolled, rabies could be a serious health hazard for pets as well as their owners. There have been cases of rabies in our area, so please do your part and immunize your pets. Do not handle wild animals, even dead ones, without taking proper precautions. It is unlawful for any dog, licensed or unlicensed, to be at large, except when used for hunting. Please keep dogs contained and under control at all times.

Dayton Residents are entitled to one **transfer station permit** per fiscal year. The cost for three cubic yards is \$15.00. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard. **PLEASE RECYCLE AND COMPOST AS MUCH AS POSSIBLE!** There were 92 transfer station permits for 2013.

As an agent for the Department of Inland Fisheries & Wildlife, the following licenses and registrations were issued:

Hunting & Fishing: 152      Boat Registrations: 104  
ATV Registrations: 71      Snowmobile Registrations: 87

Residents now have the option of renewing their boats online with the Bureau of Motor Vehicles Rapid Renewal service at [www.maine.gov/online/boat](http://www.maine.gov/online/boat).

Respectfully Submitted:      Jessica Brackett, Town Clerk & Registrar of Voters

## EXPIRED LICENSES DOG REPORT

| Owner            | # | Street Address     | Dog's Name | Breed            |
|------------------|---|--------------------|------------|------------------|
| Campbell, Andrea |   | 23 Dennett Rd.     | Ranger     | German Shepherd  |
| Campbell, Andrea |   | 23 Dennett Rd.     | Gizmo      | Shih Tzu         |
| Collin, Michelle |   | 413 River Rd.      | Bella      | Boxer            |
| Gearinger, Kera  |   | 293 Hollis Rd.     | Buster     | Lhasa Apso       |
| Goulet, Leo      |   | 313 Waterhouse Rd. | Missy      | Beagle/Mix       |
| Goulet, Leo      |   | 313 Waterhouse Rd  | Snoopy     | Beagle/Mix       |
| Harmon, Chris    |   | 23 Dennett Rd.     | Brittany   | Boxer            |
| Hedrick, Kelly   |   | 105 Gould Rd.      | Molly      | Golden Retriever |
| Picard, Jay      |   | 413 River Rd.      | Bo Bo      | Boxer            |

## UNLICENSED DOG REPORT

| Owner              | # | Street Address      | Dog's Name | Breed            |
|--------------------|---|---------------------|------------|------------------|
| Boudreau, Megan    |   | 1002 New County Rd. | Tanner     | Pug Mix          |
| Bray, Stacey       |   | 27 Ridgewood Dr.    | Molly      | English Bulldog  |
| Cellucci, Lauri    |   | 47 Teeswater Lane   | Louie      | Pug              |
| Collin, Cassandra  |   | 413 River Rd.       | Cooper     | Lab Mix          |
| Collin, Cassandra  |   | 413 River Rd.       | Forest     | Pomeranian Mix   |
| Cyr, Cathleen      |   | 43 Ruel Lane        | Elton      | Havanese         |
| Duncan, Elizabeth  |   | 43 Wesley Rd.       | Meka       | Terrier Mix      |
| Duncan, Elizabeth  |   | 43 Wesley Rd.       | Ash        | Terrier Mix      |
| Faulkner, Derek    |   | 119 Clarks Mills Rd | Bandi      | Elkhound         |
| Godsoe, Shannon    |   | 42 Stephanie Dr.    | Trixie     | Lab Mix          |
| Masteller, Darlene |   | 13 Stephanie Dr.    | Winston    | Maltese          |
| Masteller, Darlene |   | 13 Stephanie Dr.    | Teke       | Maltese          |
| Race, Sharon       |   | 49 Brookside Dr.    | Abby       | Papillion Mix    |
| Shea, Jill         |   | 166 Hight Rd.       | Fletcher   | Golden Retriever |
| Spencer, Mike      |   | 28 Smith Rd.        | Henry      | Labrador         |
| Stearns, Jason     |   | 959 New County Rd.  | Lexi       | Dalmation        |
| Stearns, Jason     |   | 959 New County Rd.  | Calix      | Lab Retriever    |

Respectfully Submitted: Jessica Brackett, Town Clerk & Registrar of Voters



*Photo courtesy of Polly Plourde*

**TAX ASSESSOR'S REPORT**  
**2013 TOWN OF DAYTON**  
**MUNICIPAL VALUATION REPORT**  
**Tax Year July 1, 2013-June 30, 2014**

**TAXABLE VALUATION**

|  |                         |
|--|-------------------------|
| Land   | 72,649,305.00           |
| Buildings                                      | 91,699,960.00           |
| Personal Property                              | 2,586,600.00            |
| Total Taxable Valuation                        | 166,935,865.00          |
| Homestead Exempt Valuation                     | 4,672,800.00            |
| Homestead Reimbursement Valuation              | (2,336,400.00)          |
| Personal Property BETE Reimbursement Valuation | 987,400.00              |
| Total Valuation Base                           | <u>\$170,259,665.00</u> |

**ASSESSMENTS**

|  |              |
|--|--------------|
| County Tax   | 121,362.23   |
| Municipal Appropriation                            | 1,141,129.20 |
| Education Appropriation (Local Share Contribution) | 2,283,754.41 |

**ADJUSTMENTS**

|                              |              |
|------------------------------|--------------|
| State Revenue Sharing        | (123,676.00) |
| Vehicle Excise Tax           | (300,000.00) |
| DOT Capital Block Grant      | (29,800.00)  |
| Fire Rescue Carryover        | (7,011.20)   |
| Education Credit (from 2012) | (20,594.67)  |
| Homestead Reimbursement      | (43,153.31)  |
| BETE Reimbursement           | (18,237.28)  |

**OTHER TAX INFORMATION**

|   |              |
|---|--------------|
| 2013 Property Tax Rate per \$1,000 of Valuation           | 18.47        |
| 2013 Property Tax for Commitment (after adjustments)      | 2,083,305.43 |
| 2013 Property Tax Levy (including Overlay of \$79,532.05) | 3,625,777.89 |
| 2013 Certified Ratio                                      | 88%          |
| Total Number of Homestead Exemptions granted              | 531          |
| Total Number of Veteran's Exemptions granted              | 38           |

Respectfully Submitted: Michele Boisjoly, Tax Assessor



## REAL ESTATE TAX LIST 2013

| Owner                                 | Map Lot   | Land   | Building | RE Billable | Original Tax |
|---------------------------------------|-----------|--------|----------|-------------|--------------|
| 535 GOODWINS MILLS ROAD LLC           | 7- 1- 9   | 15,500 | 0        | 15,500      | 286.29       |
| 535 GOODWINS MILLS ROAD LLC           | 7- 1- 4   | 34,900 | 0        | 34,900      | 644.60       |
| 535 GOODWINS MILLS ROAD LLC           | 7- 1- 6   | 29,400 | 0        | 29,400      | 543.02       |
| 535 GOODWINS MILLS ROAD LLC           | 7- 1- 8   | 11,400 | 0        | 11,400      | 210.56       |
| ABBOUD GEORGE E & JANET E             | 6- 5- 3   | 56,500 | 279,400  | 327,100     | 6,041.54     |
| ADAMS EARL D & PATRICIA L             | 2- 49-1   | 43,700 | 85,100   | 120,000     | 2,216.40     |
| ADAMS GARY L & WENDY A                | 2- 49     | 37,000 | 55,300   | 92,300      | 1,704.78     |
| AGRESTE JEFF G                        | 3- 15D- 6 | 46,000 | 107,000  | 144,200     | 2,663.37     |
| AHEARN FREDERICK                      | 1- 17     | 23,884 | 0        | 23,884      | 441.14       |
| AHEARN FREDERICK J                    | 6- 31     | 9,756  | 0        | 9,756       | 180.19       |
| AHEARN FREDERICK J III & MARION       | 5- 22     | 11,054 | 0        | 11,054      | 204.17       |
| AHEARN FREDERICK J III & MARION       | 5- 14-3   | 2,033  | 0        | 2,033       | 37.55        |
| AHEARN FREDERICK J III & MARION       | 5- 23     | 1,016  | 0        | 1,016       | 18.77        |
| AHEARN FREDERICK J III & MARION       | 2- 77     | 67,860 | 273,200  | 332,260     | 6,136.84     |
| AHEARN FREDERICK J III & MARION       | 6- 37     | 5,420  | 0        | 5,420       | 100.11       |
| AHEARN FREDERICK J III & MARION       | 6- 33     | 8,734  | 0        | 8,734       | 161.32       |
| AHEARN FREDERICK J III & MARION       | 5- 54-1   | 18,404 | 0        | 18,404      | 339.92       |
| AHEARN FREDERICK JOHN III & MARION    | 2- 76     | 500    | 0        | 500         | 9.24         |
| AHEARN JODIE E                        | 5- 54     | 96,500 | 368,300  | 456,000     | 8,422.32     |
| ALBERT AMY L & JOSEPH W               | 4- 44- 1  | 46,000 | 111,300  | 148,500     | 2,742.80     |
| ALBERT RICHARD & PARK MICHAEL         | 6- 9      | 39,500 | 46,600   | 86,100      | 1,590.27     |
| ALLAIN THOMAS W & CAROLE H            | 1- 12D-26 | 51,000 | 82,700   | 124,900     | 2,306.90     |
| ALLENDE JESUS JR                      | 1- 12D-22 | 46,600 | 112,100  | 149,900     | 2,768.65     |
| ALONSO JAIME & DEBRA D S              | 3- 54     | 51,500 | 321,700  | 373,200     | 6,893.00     |
| ANAGNOSTIS NICHOLAS H & SARA L        | 7- 9      | 43,000 | 94,000   | 137,000     | 2,530.39     |
| ANDERSON DEVIN                        | 4- 30F- 3 | 51,200 | 0        | 51,200      | 945.66       |
| ANDERSON DWIGHT                       | 4- 30G    | 67,500 | 210,200  | 268,900     | 4,966.58     |
| ANDERSON GLENN R                      | 4- 31     | 57,200 | 0        | 57,200      | 1,056.48     |
| ANDREADES LAURIE A                    | 4- 36-4   | 39,700 | 129,200  | 168,900     | 3,119.58     |
| ANDREWS JOHN M                        | 3- 54-1   | 51,200 | 123,100  | 165,500     | 3,056.79     |
| ANDREWS JUDITH A                      | 2- 64     | 46,100 | 59,300   | 105,400     | 1,946.74     |
| ANTOINE BRIAN E &                     | 2- 13D- 3 | 46,600 | 162,200  | 200,000     | 3,694.00     |
| ANTOINE TINA M                        |           |        |          |             |              |
| ARNOLD GLEN R &                       | 4- 9-1    | 46,100 | 227,900  | 265,200     | 4,898.24     |
| ARNOLD DEBORAH L                      |           |        |          |             |              |
| ARNOLD SHAWN S                        | 1- 5-2    | 43,600 | 70,500   | 114,100     | 2,107.43     |
| ATHERTON KENNETH JR & JOELLEN         | 1- 12D-14 | 54,100 | 104,000  | 149,300     | 2,757.57     |
| ATIRA                                 | 4- 5-1    | 61,500 | 88,700   | 150,200     | 2,774.19     |
| ATTLESON ALETA                        | 8- 5      | 55,200 | 69,700   | 124,900     | 2,306.90     |
| AVALLONE CHAD R & AVALLONE JENNIFER C | 7- 1- 5   | 42,000 | 102,500  | 144,500     | 2,668.92     |
| AYOTTE CYNTHIA J & ROGER A            | 6- 39-2   | 46,100 | 81,800   | 113,820     | 2,102.26     |
| BANVILLE DAVID & LEE ANN              | 2- 12     | 43,600 | 89,000   | 132,600     | 2,449.12     |
| BANVILLE MICHAEL & SHERRIE A          | 2- 69-2   | 49,000 | 62,900   | 103,100     | 1,904.26     |
| BARBER JASON R & BARBER CHRISTINA L   | 2- 14D-14 | 43,700 | 111,300  | 155,000     | 2,862.85     |
| BARDEN LISA M                         | 1- 12D- 9 | 45,400 | 161,400  | 198,000     | 3,657.06     |
| BARKHUFF RICHARD & MALMQUIST LINDA    | 5- 19-6   | 39,300 | 180,900  | 220,200     | 4,067.09     |
| BARNARD JACO E                        | 2- 56D- 1 | 46,000 | 137,900  | 183,900     | 3,396.63     |
| BARSTOW GAYLE A                       | 4- 27     | 84,000 | 167,800  | 251,800     | 4,650.75     |

## REAL ESTATE TAX LIST 2013

| Owner                               | Map Lot   | Land    | Building | RE Billable | Original Tax |
|-------------------------------------|-----------|---------|----------|-------------|--------------|
| BARSTOW TIMOTHY & GAYLE             | 4- 30D    | 97,000  | 117,600  | 205,800     | 3,801.13     |
| BARTHOLOMEW THOMAS E & ROBIN G      | 3- 15D- 9 | 46,500  | 245,800  | 283,500     | 5,236.25     |
| BARTLETT RICHARD A & DIANE A        | 5- 13- 6  | 44,700  | 139,400  | 175,300     | 3,237.79     |
| BAYNES ELIZABETH E                  | 6- 4-3    | 46,500  | 115,900  | 153,600     | 2,836.99     |
| BAYNES WILLIAM R & ELIZABETH E      | 6- 4      | 136,600 | 360,300  | 496,900     | 9,177.74     |
| BAYNES WILLIAM R & ELIZABETH E      | 3- 14-1   | 41,700  | 20,800   | 62,500      | 1,154.38     |
| BEALS JAMIE R & LYNN E              | 9- 3      | 28,800  | 82,900   | 111,700     | 2,063.10     |
| BEAN DEBORAH A                      | 2- 58     | 65,894  | 104,000  | 161,094     | 2,975.41     |
| BEAULIEU EMILIE R & DIANE L         | 8- 12     | 43,300  | 89,600   | 124,100     | 2,292.13     |
| BEAULIEU PAULA M                    | 3- 43J    | 52,500  | 129,900  | 182,400     | 3,368.93     |
| BEAULIEU PAULA M                    | 3- 43-2   | 29,400  | 0        | 29,400      | 543.02       |
| BEDARD RONALD E & DOLORES           | 7- 17     | 60,900  | 164,100  | 216,200     | 3,993.21     |
| BEDARD SHAWN S & MARIE-T            | 7- 14     | 34,800  | 122,600  | 148,600     | 2,744.64     |
| BELANGER PROPERTIES LLC             | 2- 13D- 4 | 67,800  | 113,400  | 181,200     | 3,346.76     |
| BELANGER RICHARD R & PATRICIA S     | 2- 33-1   | 46,000  | 107,000  | 153,000     | 2,825.91     |
| BELANGER SHANNON L & MATTHEW D      | 3- 64- 9  | 45,400  | 178,300  | 214,900     | 3,969.20     |
| BELL JAMES & LISA                   | 4- 16D-15 | 27,900  | 0        | 27,900      | 515.31       |
| BELL JAMES & LISA                   | 4- 16D- 7 | 38,600  | 185,800  | 215,600     | 3,982.13     |
| BELLEROSE SUSAN J                   | 5- 28-1   | 46,000  | 151,000  | 188,200     | 3,476.05     |
| BENNETT DEBORAH                     | 4- 44     | 89,400  | 87,400   | 168,000     | 3,102.96     |
| BENSON BLAINE A & EDWARDS SUZANNE R | 2- 14D- 1 | 44,000  | 151,200  | 195,200     | 3,605.34     |
| BERGERON BEVERLY                    | 2- 32-3   | 44,000  | 82,800   | 118,000     | 2,179.46     |
| BERNIER CINDY ANN                   | 5- 19-3   | 36,100  | 54,500   | 90,600      | 1,673.38     |
| BERNIER FERNAND                     | 3- 43E-1  | 54,000  | 137,800  | 183,000     | 3,380.01     |
| BERRY STEVEN D & BRUCE A &          | 5- 13- 5  | 46,000  | 115,400  | 161,400     | 2,981.06     |
| PROCTOR JULIA A & LEEMAN SANDRA L   |           |         |          |             |              |
| BERTHIAUME RONALD P & JOYCE B       | 4- 10-1   | 61,700  | 134,900  | 187,800     | 3,468.67     |
| BIERY JOANNE                        | 8- 13D- 7 | 87,400  | 211,900  | 290,500     | 5,365.54     |
| BIF II US RENEWABLE LLC             | 5- 1      | #####   |          | 22,680,400  | 418,906.99   |
| BIF II US RENEWABLE LLC             | 5- 3      | 57,600  | 0        | 57,600      | 1,063.87     |
| BLANEY RICHARD PAUL                 | 6- 34-1   | 46,000  | 125,600  | 162,800     | 3,006.92     |
| BOGDAHN PHYLLIS C & NASON CYNTHIA A | 2- 8-2    | 60,200  | 64,400   | 115,800     | 2,138.83     |
| BOISSONNAULT JOHN H & DARLENE E     | 2- 21D-18 | 48,300  | 119,300  | 158,800     | 2,933.04     |
| BOISSONNEAULT KEVIN R & ELIZABETH   | 2- 21D-20 | 49,100  | 110,400  | 150,700     | 2,783.43     |
| BOISSONNEAULT RICHARD & JEANNE T    | 7- 29     | 37,000  | 114,400  | 137,320     | 2,536.30     |
| BOISSONNEAULT STEVEN P & LISA M     | 5- 56-2   | 67,800  | 23,300   | 91,100      | 1,682.62     |
| BOLLINGER JAMES F & VICTORIA H      | 1- 12D-23 | 49,900  | 162,400  | 203,500     | 3,758.65     |
| BOOKER KENNETH D SR & KATHLEEN N    | 3- 6      | 43,000  | 85,900   | 120,100     | 2,218.25     |
| BOOKER PENNY                        | 5- 7      | 27,400  | 0        | 27,400      | 506.08       |
| BOONE RONALD S                      | 3- 15     | 41,300  | 128,900  | 161,400     | 2,981.06     |
| BOUCHARD RONALD J                   | 3- 59-1   | 46,000  | 134,200  | 171,400     | 3,165.76     |
| BOUCHER LUCILLE B                   | 2- 38-3   | 47,900  | 100,900  | 134,720     | 2,488.28     |
| BOUCHER MABEL                       | 7- 7-2    | 52,700  | 128,900  | 167,520     | 3,094.09     |
| BOUCHER MICHELLE M & BRIAN D        | 1- 12D-35 | 50,000  | 129,100  | 170,300     | 3,145.44     |
| BOUDREAU JASON A & MEGAN M          | 2- 69-1   | 43,000  | 185,200  | 228,200     | 4,214.85     |
| BOURGEAULT KAITLYN & JOEL K         | 3- 64D- 4 | 41,500  | 118,500  | 160,000     | 2,955.20     |
| BOURQUE ROBERT J                    | 3- 4D- 4  | 51,500  | 129,000  | 180,500     | 3,333.84     |
| BOWERS ROGER I & ARLENE M           | 2- 70     | 40,000  | 97,200   | 123,120     | 2,274.03     |

## REAL ESTATE TAX LIST 2013

| Owner                                | Map Lot   | Land      | Building | RE Billable | Original Tax |
|--------------------------------------|-----------|-----------|----------|-------------|--------------|
| BOWTELL JONATHAN E & KERRIE J        | 6- 44D- 9 | 81,200    | 305,000  | 386,200     | 7,133.11     |
| BRALEY JOHN R III TRUSTEE            | 6- 53     | 73,400    | 221,300  | 294,700     | 5,443.11     |
| BRAY TODD C & STACY M                | 4- 39-4   | 44,700    | 176,100  | 212,000     | 3,915.64     |
| BRESNAHAN HEIDI F                    | 3- 15D- 7 | 43,200    | 248,900  | 283,300     | 5,232.55     |
| BRETON LEO JR & DELLACIOPPA KELLIE L | 2- 75B    | 53,000    | 84,300   | 128,500     | 2,373.40     |
| BROUSSEAU ERIN & MACDONALD COREY     | 3- 26     | 42,000    | 59,600   | 101,600     | 1,876.55     |
| BROWN G ELWOOD & MARY L              | 3- 50     | 78,000    | 0        | 78,000      | 1,440.66     |
| BROWN G ELWOOD & MARY L              | 3- 49     | 93,400    | 145,200  | 229,800     | 4,244.41     |
| BROWN MARY A TRUSTEE                 | 2- 36     | 98,300    | 80,200   | 169,700     | 3,134.36     |
| BROWN MARY A TRUSTEE                 | 2- 36-3   | 34,100    | 0        | 34,100      | 629.83       |
| BRUCE BETTE H & DAVID R &            | 1- 1B     | 6,500     | 0        | 6,500       | 120.06       |
| HIGHT RICHARD A & MATTHEW R          |           |           |          |             |              |
| BRUMER ALLAN J & HILLARY             | 2- 21D-12 | 49,000    | 171,700  | 211,900     | 3,913.79     |
| BRUNS LISA M                         | 8- 2-3    | 42,600    | 84,300   | 126,900     | 2,343.84     |
| BUDA LEO G HEIRS OF                  | 5- 9      | 105,929   | 26,900   | 132,829     | 2,453.35     |
| BURTON GARY R & SHARON E             | 1- 13-2   | 33,000    | 76,100   | 100,300     | 1,852.54     |
| BURTON KEVIN M & LAURA J             | 1- 12D-34 | 45,300    | 155,800  | 192,300     | 3,551.78     |
| BUTLAND CARLTON L & DZINTRA          | 3- 64D- 2 | 41,500    | 107,300  | 140,000     | 2,585.80     |
| BYARS ROBERT J                       | 7- 4-1    | 41,500    | 133,500  | 175,000     | 3,232.25     |
| CAMIRE KATHERINE K TRUSTEE           | 7- 12     | 1,500     | 0        | 1,500       | 27.71        |
| CAMIRE MICHAEL L & KATHY D           | 3- 15D-13 | 46,500    | 188,600  | 226,300     | 4,179.76     |
| CAMPBELL KIM E                       | 3- 71-1   | 51,500    | 135,300  | 178,000     | 3,287.66     |
| CARON ALBERT R & DENISE B            | 1- 12D-19 | 50,700    | 121,200  | 163,100     | 3,012.46     |
| CARON DONNA LALIBERTE                | 3- 15D- 3 | 45,200    | 122,700  | 159,100     | 2,938.58     |
| CARON DONNA LALIBERTE                | 3- 15D- 2 | 29,500    | 0        | 29,500      | 544.87       |
| CARON JOHN H                         | 2- 20D- 4 | 43,700    | 91,200   | 126,100     | 2,329.07     |
| CARON REMI A & JESSICA M             | 4- 9-3    | 48,000    | 165,500  | 204,700     | 3,780.81     |
| CARPENTER DEBORAH E                  | 2- 54     | 51,000    | 135,600  | 177,800     | 3,283.97     |
| CARR PAMELA TULLY                    | 3- 19-3   | 52,700    | 249,700  | 293,600     | 5,422.79     |
| CARREIRO ROBERT M & AMANDA M         | 5- 35A- 3 | 36,000    | 287,700  | 314,900     | 5,816.20     |
| CASSETTE KENNETH & MORIN SHELLEY F   | 5- 39-8   | 36,100    | 76,600   | 103,900     | 1,919.03     |
| CATON MICHAEL & LINDA                | 6- 43     | 37,000    | 47,400   | 75,600      | 1,396.33     |
| CAYLOR JOHN E                        | 2- 12D- 9 | 43,000    | 141,300  | 175,500     | 3,241.49     |
| CENTRAL MAINE POWER COMPANY          | 0- 0      | 1,394,100 | 0        | 1,394,100   | 25,749.03    |
| CHABOT MARK                          | 5- 15-1A  | 64,000    | 115,400  | 170,600     | 3,150.98     |
| CHARRON GERARD & SUSAN               | 8- 13- 8  | 49,300    | 93,600   | 134,100     | 2,476.83     |
| CHASSE DAVID R & PRISCILLA           | 3- 4A     | 41,600    | 132,300  | 159,820     | 2,951.88     |
| CHASSE KAREN D                       | 2- 51     | 46,000    | 108,600  | 145,800     | 2,692.93     |
| CHRETIEN JOHN A                      | 2- 13D- 2 | 33,700    | 0        | 33,700      | 622.44       |
| CIA SALVAGE INC                      | 7- 16     | 41,100    | 0        | 41,100      | 759.12       |
| CLARK RANDALL & SUSAN W              | 6- 44A    | 52,000    | 332,500  | 384,500     | 7,101.72     |
| CLARK SUSAN REP. CLARK LUMBER CO INC | 4- 20A    | 35,600    | 0        | 35,600      | 657.53       |
| CLEARY RYAN S                        | 2- 75D    | 36,000    | 71,500   | 107,500     | 1,985.53     |
| COBB STEVEN D                        | 2- 32-1   | 44,600    | 89,500   | 125,300     | 2,314.29     |
| COBLEIGH GARY W & BONNIE M           | 3- 15D- 1 | 41,200    | 85,200   | 117,600     | 2,172.07     |
| COLE AARON                           | 5- 15A    | 5,100     | 0        | 5,100       | 94.20        |
| COLE AARON P & REBECCA M             | 4- 23-1   | 46,100    | 114,300  | 160,400     | 2,962.59     |
| COLE ALAN E & ALBERT P JR            | 4- 23     | 92,483    | 74,100   | 152,503     | 2,816.73     |

## REAL ESTATE TAX LIST 2013

| Owner                                  | Map Lot   | Land    | Building | RE Billable | Original Tax |
|--|-----------|---------|----------|-------------|--------------|
| COLE ALBERT P JR & ANDREW P            | 6- 18     | 12,767  | 0        | 12,767      | 235.81       |
| COLE ALBERT P JR & LINDA RUTH          | 6- 20     | 52,481  | 154,900  | 193,301     | 3,570.27     |
| COLE ANDREW G                          | 3- 74     | 4,000   | 0        | 4,000       | 73.88        |
| COLE ANDREW G & VALERIE J              | 6- 2      | 58,729  | 131,400  | 181,329     | 3,349.15     |
| COLE ANDREW G & VALERIE J              | 6- 3-2    | 450     | 0        | 450         | 8.31         |
| COLE ANDREW PAUL & ALBERT P JR         | 6- 18-1   | 46,100  | 172,000  | 209,300     | 3,865.77     |
| COLE CLARK R & GEORGIANNA              | 6- 11     | 41,500  | 0        | 41,500      | 766.51       |
| COLE CLARK R & GEORGIANNA              | 6- 8      | 68,200  | 0        | 68,200      | 1,259.65     |
| COLE CLARK R & GEORGIANNA              | 6- 13     | 63,300  | 107,000  | 161,500     | 2,982.91     |
| COLE FARM DAIRY INC                    | 6- 55     | 500     | 0        | 500         | 9.24         |
| COLE FARM DAIRY INC                    | 6- 5- 6   | 36,000  | 0        | 36,000      | 664.92       |
| COLE FARM DAIRY INC                    | 6- 14     | 156,259 | 521,100  | 677,359     | 12,510.82    |
| COLE FARM DAIRY INC                    | 6- 1      | 97,800  | 0        | 97,800      | 1,806.37     |
| COLE FARM DAIRY INC                    | 7- 6      | 46,000  | 61,700   | 107,700     | 1,989.22     |
| COLE FARM DAIRY INC                    | 6- 54     | 6,776   | 0        | 6,776       | 125.15       |
| COLE FARM DAIRY INC                    | 6- 12     | 10,400  | 11,400   | 21,800      | 402.65       |
| COLE FARM DAIRY INC                    | 6- 7      | 14,204  | 7,000    | 21,204      | 391.64       |
| COLE GORDON & ISOLDE K                 | 6- 5- 1   | 30,300  | 0        | 30,300      | 559.64       |
| COLE GORDON & ISOLDE K                 | 6- 5- 2   | 80,200  | 0        | 80,200      | 1,481.29     |
| COLE GORDON T                          | 6- 17     | 55,800  | 0        | 55,800      | 1,030.63     |
| COLE GORDON T & ISOLDE K               | 3- 73D-6  | 600     | 0        | 600         | 11.08        |
| COLE ISOLDE K                          | 6- 15     | 47,600  | 119,700  | 158,500     | 2,927.50     |
| COLE ISOLDE K                          | 3- 47     | 46,700  | 63,200   | 109,900     | 2,029.85     |
| COLE KAREN C                           | 3- 42     | 74,400  | 85,800   | 151,400     | 2,796.36     |
| COLE MARK                              | 6- 11-1   | 48,700  | 130,600  | 179,300     | 3,311.67     |
| COLLETTE GARY R & KATHLEEN M           | 1- 12D-25 | 50,600  | 93,700   | 135,500     | 2,502.69     |
| COLLIN ALFREDA & RENALD                | 3- 75     | 50,200  | 230,400  | 280,600     | 5,182.68     |
| COLLIN CASSANDRA D & COLLIN MICHELLE L | 8- 8T 6   | 0       | 21,700   | 21,700      | 400.80       |
| COLLIN CELINE                          | 8- 8T 4   | 0       | 11,000   | 2,200       | 40.63        |
| COLLIN MICHELLE                        | 6- 24     | 41,500  | 124,400  | 157,100     | 2,901.64     |
| COLSON DENNIS & TANIA                  | 1- 12D-32 | 44,900  | 154,300  | 190,400     | 3,516.69     |
| CONIARIS JOHN G & ELIZABETH E          | 2- 67     | 37,000  | 121,400  | 149,600     | 2,763.11     |
| COOK BRUCE & MARY                      | 6- 45-1   | 72,100  | 67,500   | 130,800     | 2,415.88     |
| COOK MATTHEW C & JESSICA L             | 6- 45-2   | 54,700  | 44,400   | 99,100      | 1,830.38     |
| COOK SAMUEL & TRACI                    | 4- 17     | 74,100  | 0        | 74,100      | 1,368.63     |
| COOK SAMUEL & TRACI                    | 4- 17A    | 51,500  | 122,700  | 165,400     | 3,054.94     |
| COTE BRENDA                            | 8- 8-2    | 43,400  | 106,800  | 150,200     | 2,774.19     |
| COTE DONALD R & LISA M                 | 1- 12D- 4 | 51,900  | 102,300  | 145,400     | 2,685.54     |
| COTE JOHN R & DEBORAH A                | 2- 73C    | 47,500  | 148,900  | 187,600     | 3,464.97     |
| COTE MARIE                             | 8- 1-2T   | 0       | 24,000   | 15,200      | 280.74       |
| COTE PATRICK W & LISA J                | 2- 14D- 9 | 43,000  | 114,000  | 148,200     | 2,737.25     |
| COTE RICHARD B & SUZANNA               | 3- 15D- 4 | 46,000  | 220,500  | 257,700     | 4,759.72     |
| COTE SHARON C                          | 2- 23T    | 0       | 26,300   | 26,300      | 485.76       |
| COTE VINCENT L & DONNA G               | 2- 23     | 63,500  | 183,200  | 237,900     | 4,394.01     |
| COURCHAINNE RENE G & DENISE M          | 3- 59     | 59,000  | 147,800  | 198,000     | 3,657.06     |
| CRALL RONALD & LIISA                   | 3- 70     | 15,300  | 0        | 15,300      | 282.59       |
| CRITCHLEY TERRY J & MARTHA L           | 6- 16B    | 43,000  | 72,300   | 106,500     | 1,967.06     |
| CRITCHLEY TERRY J & MARTHA L           | 6- 16     | 16,711  | 0        | 16,711      | 308.65       |

## REAL ESTATE TAX LIST 2013

| Owner                                    | Map Lot   | Land      | Building | RE Billable | Original Tax |
|--|-----------|-----------|----------|-------------|--------------|
| CRITCHLEY TRAVIS J & PENNY               | 6- 16A    | 46,000    | 110,100  | 147,300     | 2,720.63     |
| CROCKER DENNIS A & SHIRLEY M             | 2- 71D    | 52,900    | 88,800   | 132,900     | 2,454.66     |
| CROTEAU CHARLENE & JOSEPH                | 7- 7-5    | 44,600    | 189,300  | 225,100     | 4,157.60     |
| CROWLEY KELSEY ELISE & CRAIG JAMES       | 7- 1- 3   | 41,700    | 79,900   | 121,600     | 2,245.95     |
| CROZIER RICHARD                          | 4- 24-1   | 46,200    | 94,100   | 140,300     | 2,591.34     |
| CUNNINGHAM PETER & MARYCATHERINE         | 3- 73D- 5 | 46,700    | 138,200  | 176,100     | 3,252.57     |
| CURRAN DAVID & MELISSA                   | 6- 3-1    | 48,200    | 213,600  | 261,800     | 4,835.45     |
| CURRIER WILLIAM W                        | 4- 21     | 76,300    | 77,900   | 154,200     | 2,848.07     |
| CUSHMAN HOWARD L & ANGELA M              | 5- 29-5   | 65,600    | 0        | 65,600      | 1,211.63     |
| CUSHMAN HOWARD L & ANGELA M              | 5- 13     | 74,000    | 170,400  | 235,600     | 4,351.53     |
| CYR JEFFREY J & CARRIE A                 | 3- 59-2   | 51,500    | 92,900   | 135,600     | 2,504.53     |
| CYR WALLACE A & BONNIE L                 | 5- 33     | 49,000    | 52,800   | 93,000      | 1,717.71     |
| DAIGLE DANIEL M & CHERYL                 | 6- 39-1   | 36,000    | 151,800  | 179,000     | 3,306.13     |
| DANCAUSE BRIAN A                         | 2- 58-1   | 46,100    | 140,500  | 186,600     | 3,446.50     |
| DANIS ROY W JR & NANCY C                 | 3- 44-1   | 49,000    | 92,800   | 133,000     | 2,456.51     |
| DANLEY MARK M & KAREN LYNN               | 4- 36-1   | 47,500    | 125,100  | 163,800     | 3,025.39     |
| DANLEY MARK M & PETER L                  | 4- 36-7   | 86,600    | 45,100   | 122,900     | 2,269.96     |
| DANLEY PETER L                           | 4- 46     | 28,100    | 0        | 28,100      | 519.01       |
| DANLEY PETER L                           | 4- 36-3   | 47,500    | 18,700   | 66,200      | 1,222.71     |
| DANLEY SANDRA J                          | 4- 36-6   | 36,200    | 39,100   | 75,300      | 1,390.79     |
| DARRAH WILLIAM & KATHRYN E               | 5- 15-2   | 38,900    | 168,200  | 207,100     | 3,825.14     |
| DAVIS BETSEY M                           | 2- 21B    | 41,500    | 121,500  | 163,000     | 3,010.61     |
| DAVIS CRYSTAL J                          | 3- 44     | 51,500    | 102,700  | 154,200     | 2,848.07     |
| DAVIS JESSICA                            | 2- 14B- 1 | 43,600    | 149,200  | 192,800     | 3,561.02     |
| DAVIS SANDY L & JOHN N                   | 5- 35-5   | 36,000    | 109,100  | 145,100     | 2,680.00     |
| DAWSON KEITH A & JOYCE E                 | 4- 10-2   | 36,900    | 134,500  | 171,400     | 3,165.76     |
| DAYTON SAND & GRAVEL INC                 | 2- 44     | 2,305,600 | 887,800  | 3,193,400   | 58,982.10    |
| DAYTON SAND & GRAVEL INC                 | 8- 27     | 44,500    | 61,700   | 106,200     | 1,961.51     |
| DEANGELIS MARK T &                       | 8- 13     | 45,300    | 201,900  | 238,400     | 4,403.25     |
| DEARBORN BROS LLC                        | 5- 18     | 123,400   | 165,600  | 289,000     | 5,337.83     |
| DEARBORN BROS LLC                        | 5- 16     | 38,200    | 0        | 38,200      | 705.55       |
| DEARBORN PAMELA & UNDERWOOD MAUREEN      | 8- 4      | 43,700    | 49,400   | 84,300      | 1,557.02     |
| DELAGE JAMES & LINDA                     | 2- 13D- 1 | 47,800    | 115,900  | 154,900     | 2,861.00     |
| DELUCA ROCCO P JR & SANDRA L             | 4- 16D-16 | 39,400    | 167,600  | 198,200     | 3,660.75     |
| DEMERS RAYNALD N & DONNA B               | 2- 75C    | 46,000    | 113,700  | 150,900     | 2,787.12     |
| DEROSIER SANDRA TRUST                    | 2- 21D- 2 | 46,000    | 93,400   | 125,320     | 2,314.66     |
| DESCHAMBAULT JUANITA & DICKSON JOEL KERR | 7- 25     | 1,500     | 0        | 1,500       | 27.71        |
| DESHAIES ROBERT L & ELAINE               | 7- 27     | 37,000    | 96,200   | 124,400     | 2,297.67     |
| DESJARDINS ANTHONY & NICOLE              | 2- 14D- 8 | 43,900    | 110,100  | 154,000     | 2,844.38     |
| DESROSIERS BARBARA                       | 2- 8B     | 46,900    | 81,600   | 128,500     | 2,373.40     |
| DEXTER CATHERINE L                       | 3- 42-2   | 42,000    | 0        | 42,000      | 775.74       |
| DICKSON JOEL K                           | 7- 24     | 45,500    | 55,600   | 101,100     | 1,867.32     |
| DILL VIRGINIA C                          | 2- 14B    | 46,000    | 115,900  | 153,100     | 2,827.76     |
| DODGE BYRON & SANDRA                     | 1- 15     | 41,500    | 86,600   | 119,300     | 2,203.47     |
| DOE STEPHEN & JANICE M                   | 6- 25     | 116,800   | 75,900   | 178,620     | 3,299.11     |
| DOLBY LAWRENCE S & SANDRA G              | 2- 4      | 18,100    | 0        | 18,100      | 334.31       |
| DOMBROWIK STEVEN & PAULINE               | 3- 73D- 2 | 35,500    | 0        | 35,500      | 655.69       |
| DONILON NICHOLAS F                       | 5- 39-7   | 36,100    | 98,300   | 134,400     | 2,482.37     |



## REAL ESTATE TAX LIST 2013

| Owner  | Map Lot   | Land    | Building | RE Billable | Original Tax |
|--|-----------|---------|----------|-------------|--------------|
| DORAN STANLEY & ALISON                               | 3- 8      | 43,000  | 96,600   | 125,520     | 2,318.35     |
| DORAN WILLIAM A & MARTIN MELANIE D                   | 2- 21D-22 | 49,000  | 95,300   | 135,500     | 2,502.69     |
| DOW WILLIAM D & LINDA                                | 3- 28-1   | 41,600  | 99,300   | 132,100     | 2,439.89     |
| DUBE RAYMOND & CLAUDETTE B                           | 5- 35A- 5 | 38,700  | 263,500  | 293,400     | 5,419.10     |
| DUBE SCOTT T & SHEILA A                              | 3- 43G    | 63,700  | 340,600  | 404,300     | 7,467.42     |
| DUBOIS FERNAND P & THERESA V                         | 2- 38-2   | 51,000  | 114,000  | 150,920     | 2,787.49     |
| DUBOIS MAURICE & DUBOIS<br>FERNAND & BOUCHER LUCILLE | 2- 38-4   | 16,000  | 0        | 16,000      | 295.52       |
| DUBOIS MAURICE A & CECILE M                          | 2- 38-1   | 46,000  | 126,700  | 158,620     | 2,929.71     |
| DUBOIS NORMAND M & JUDITH T                          | 1- 12D-28 | 50,600  | 112,700  | 154,500     | 2,853.62     |
| DUCA MARK G & DEBORAH J                              | 9- 10     | 73,500  | 265,300  | 338,800     | 6,257.64     |
| DUGGAN ELIZABETH & FEENEY MICHAEL P                  | 5- 35A- 4 | 36,000  | 205,700  | 232,900     | 4,301.66     |
| DUMAIS RICHARD & ANNETTE                             | 3- 72     | 76,300  | 238,600  | 300,820     | 5,556.15     |
| DUMAS SHAWN C & HEATHER J                            | 4- 16D-12 | 45,200  | 203,800  | 240,200     | 4,436.49     |
| DUMONT MURIEL R                                      | 3- 58-1   | 44,500  | 137,500  | 182,000     | 3,361.54     |
| DUNCAN ELIZABETH F                                   | 4- 16E    | 36,000  | 117,800  | 153,800     | 2,840.69     |
| DUNN CAROL J   | 3- 60     | 49,000  | 148,700  | 188,900     | 3,488.98     |
| DUNN PETER F & DIANE J                               | 4- 12-1   | 51,400  | 108,800  | 151,400     | 2,796.36     |
| DUQUETTE RAE LYN                                     | 2- 13     | 46,000  | 90,800   | 136,800     | 2,526.70     |
| DURKEE DAVID M & SONNEBORN LAUREN E                  | 5- 13- 9  | 46,000  | 137,900  | 175,100     | 3,234.10     |
| DURKEE JENNIFER L                                    | 8- 10-1   | 41,900  | 72,000   | 113,900     | 2,103.73     |
| DUROCHER MARIA A                                     | 2- 29     | 51,100  | 119,500  | 161,800     | 2,988.45     |
| DUTREMBLE ROBIN FOSS & SHAWN                         | 6- 4-1    | 50,000  | 181,700  | 222,900     | 4,116.96     |
| DYNDA ROSEMARIE R & MATTHEW M                        | 3- 58-2   | 42,200  | 241,600  | 275,000     | 5,079.25     |
| EDELSON LOIS M                                       | 5- 28     | 104,800 | 0        | 104,800     | 1,935.66     |
| EDELSON LOIS M                                       | 5- 27     | 111,000 | 84,500   | 186,700     | 3,448.35     |
| EDGERLY MARK   | 5- 38     | 42,500  | 59,100   | 101,600     | 1,876.55     |
| ELIE DENIS J & AMY L                                 | 3- 15D- 5 | 46,000  | 261,800  | 299,000     | 5,522.53     |
| ELLIOTT DAMIAN R & LAVIGNE LISA D                    | 4- 39-6   | 52,500  | 170,900  | 214,600     | 3,963.66     |
| EMERSON GUY R  | 2- 8B- 1  | 43,600  | 64,100   | 98,900      | 1,826.68     |
| ERICKSON ROBERT                                      | 6- 45     | 55,000  | 67,700   | 108,620     | 2,006.21     |
| ETB INC  | 5- 35A    | 70,900  | 0        | 70,900      | 1,309.52     |
| ETHERIDGE ARCHIE W & JANET L                         | 1- 12D-10 | 44,400  | 77,500   | 113,100     | 2,088.96     |
| EUKITIS FRANK J & JOAN L                             | 6- 27     | 98,400  | 294,600  | 393,000     | 7,258.71     |
| EUKITIS FRANK J & JOAN L                             | 6- 29     | 34,000  | 10,900   | 44,900      | 829.30       |
| EUKITIS FRANK J & JOAN L                             | 6- 30     | 57,600  | 0        | 57,600      | 1,063.87     |
| EUKITIS PETER A & HEATHER W                          | 6- 27A    | 43,700  | 89,900   | 124,800     | 2,305.06     |
| FARDA JOSEPH F                                       | 4- 9      | 48,300  | 87,400   | 126,900     | 2,343.84     |
| FAULKNER DEREK A & NICOLE                            | 2- 21D- 6 | 46,000  | 105,700  | 151,700     | 2,801.90     |
| FENDERSON RAYMOND & FLEURETTE                        | 3- 62     | 187,400 | 105,900  | 284,500     | 5,254.72     |
| FENDERSON JOHN R JR                                  |           |         |          |             |              |
| FERLAND PAULINE                                      | 5- 2A-1   | 46,000  | 120,400  | 157,600     | 2,910.87     |
| FITZPATRICK PAUL W JR & JACQUELYN M                  | 5- 39-1   | 46,000  | 128,900  | 166,100     | 3,067.87     |
| FOLEY BRENT & KAREN                                  | 4- 16D- 3 | 38,500  | 233,200  | 262,900     | 4,855.76     |
| FOLEY KEVIN P & JANE M                               | 2- 14D-10 | 43,000  | 195,100  | 229,300     | 4,235.17     |
| FORD DEBRA M   | 3- 55     | 96,700  | 128,500  | 216,400     | 3,996.91     |
| FORRESTER MARJORIE & RANDOLPH S                      | 2- 22-1   | 43,000  | 201,600  | 235,800     | 4,355.23     |
| FORTIER DAWN & MARK                                  | 5- 25-2   | 49,300  | 0        | 49,300      | 910.57       |

## REAL ESTATE TAX LIST 2013

| Owner                                   | Map Lot   | Land    | Building | RE Billable | Original Tax |
|---|-----------|---------|----------|-------------|--------------|
| FORTIER DAWN & MARK                     | 5- 25-1   | 54,400  | 145,000  | 190,600     | 3,520.38     |
| FORTIN RICHARD & CHARLENE               | 3- 55A    | 56,500  | 105,700  | 153,400     | 2,833.30     |
| FRAPPIER CRAIG A & BECKY L              | 5- 2-1    | 55,000  | 157,300  | 203,500     | 3,758.65     |
| FRAPPIER MICHAEL                        | 4- 39-2   | 86,600  | 130,100  | 207,900     | 3,839.91     |
| FREEMAN WENDALL                         | 5- 35A- 2 | 36,000  | 196,900  | 218,820     | 4,041.61     |
| FRENETTE PHILIP H & PRISCILLE M         | 9- 7      | 43,000  | 110,500  | 144,700     | 2,672.61     |
| FURTADO EDMUND A & SHERRY A             | 6- 38-2   | 46,000  | 190,500  | 227,700     | 4,205.62     |
| GAFFEN LEWIS B & MARILYN M              | 6- 41D- 5 | 79,000  | 270,200  | 340,400     | 6,287.19     |
| GAGNE CAROLE A                          | 9- 9      | 44,500  | 42,400   | 86,900      | 1,605.04     |
| GAGNE GILLES C                          | 4- 16C    | 46,500  | 53,000   | 85,420      | 1,577.71     |
| GAGNON GREGORY & KATHRYN                | 2- 21D-24 | 51,500  | 178,400  | 221,100     | 4,083.72     |
| GAGNON JR ONEIL H                       | 5- 35-1   | 48,200  | 26,700   | 66,100      | 1,220.87     |
| GAGNON SHELLEY                          | 3- 43D- 1 | 46,400  | 95,900   | 142,300     | 2,628.28     |
| GAMASH CHRISTOPHER J                    | 3- 68B    | 36,200  | 154,100  | 181,500     | 3,352.31     |
| GAMASH JOHN W & JOAN M                  | 3- 68     | 56,500  | 83,700   | 131,400     | 2,426.96     |
| GARLAND DEBRA                           | 2- 14D- 7 | 43,100  | 159,400  | 202,500     | 3,740.18     |
| GARRIGAN BARBARA J                      | 2- 32     | 44,500  | 159,700  | 195,400     | 3,609.04     |
| GAY AMOS J                              | 5- 46     | 8,700   | 0        | 8,700       | 160.69       |
| GAY AMOS J & CYNTHIA                    | 2- 60     | 8,000   | 0        | 8,000       | 147.76       |
| GAY AMOS J & CYNTHIA                    | 2- 61     | 6,300   | 0        | 6,300       | 116.36       |
| GAY AMOS J & CYNTHIA                    | 3- 33     | 127,600 | 171,800  | 290,600     | 5,367.38     |
| GAY DANIEL E                            | 2- 47-1   | 80,200  | 154,100  | 225,500     | 4,164.98     |
| GAY FRED D TRUSTEE FRED D GAY REV TRUST | 3- 37     | 73,100  | 0        | 73,100      | 1,350.16     |
| GAY FRED D TRUSTEE FRED D GAY REV TRUST | 3- 36     | 90,400  | 76,600   | 167,000     | 3,084.49     |
| GAY JOHN J                              | 2- 47     | 36,546  | 0        | 36,546      | 675.00       |
| GAY JOHN J                              | 3- 43B    | 1,965   | 0        | 1,965       | 36.29        |
| GAY JOHN J & JUDITH R                   | 3- 51     | 53,200  | 0        | 53,200      | 982.60       |
| GAY JOHN J & JUDITH R                   | 3- 52     | 56,400  | 115,500  | 163,100     | 3,012.46     |
| GEAUMONT JANICE                         | 7- 1      | 42,400  | 99,700   | 133,300     | 2,462.05     |
| GIACOMANTONIO DEBORAH M                 | 6- 3-5    | 34,800  | 0        | 34,800      | 642.76       |
| GIACOMANTONIO DEBORAH M & JOSEPH J      | 6- 3-4    | 35,800  | 0        | 35,800      | 661.23       |
| GIANCOLA JON A & CAROL A                | 5- 13- 3  | 49,000  | 99,600   | 139,800     | 2,582.11     |
| GIANNOUMIS ANDREAS K & VASILIKI         | 9- 6      | 37,000  | 96,800   | 125,000     | 2,308.75     |
| GIBBONS ELAINE A                        | 6- 44D- 7 | 92,700  | 402,000  | 485,900     | 8,974.57     |
| GIBBONS ELAINE A                        | 6- 44D- 6 | 79,400  | 0        | 79,400      | 1,466.52     |
| GIBBONS ELAINE A                        | 6- 44D- 4 | 63,600  | 0        | 63,600      | 1,174.69     |
| GIBBONS ELAINE A                        | 6- 44D- 8 | 36,900  | 0        | 36,900      | 681.54       |
| GILBERT DONNA L & CHARLES               | 2- 64-1   | 46,000  | 125,800  | 171,800     | 3,173.15     |
| GILLIS DONALD K & LINDA A               | 2- 20D- 2 | 43,200  | 147,300  | 181,700     | 3,356.00     |
| GILMORE TIMOTHY & DE LOS SANTOS DEBORA  | 3- 32     | 51,500  | 130,900  | 182,400     | 3,368.93     |
| GIRARD RYAN R                           | 3- 57     | 38,500  | 68,900   | 107,400     | 1,983.68     |
| GLOVER LORNA J                          | 2- 8A- 3  | 47,900  | 70,300   | 109,400     | 2,020.62     |
| GODDARD STANLEY B & WILLA F             | 1- 13-1   | 33,000  | 85,800   | 104,720     | 1,934.18     |
| GONNEVILLE REYNALD J AS TRUSTEE         | 6- 41-1   | 94,600  | 0        | 94,600      | 1,747.26     |
| GONNEVILLE ROGER & DONNA                | 6- 52     | 72,400  | 122,900  | 186,500     | 3,444.66     |
| GONNEVILLE ROGER & DONNA                | 6- 51     | 93,188  | 82,400   | 175,588     | 3,243.11     |
| GONNEVILLE ROGER & DONNA                | 6- 48A    | 1,000   | 0        | 1,000       | 18.47        |
| GONNEVILLE ROGER E & DONNA G            | 6- 48B    | 5,010   | 0        | 5,010       | 92.53        |

## REAL ESTATE TAX LIST 2013

| Owner                                  | Map Lot   | Land    | Building | RE Billable | Original Tax |
|--|-----------|---------|----------|-------------|--------------|
| GONNEVILLE STEVEN E & MARIE A          | 6- 51-4   | 46,800  | 162,300  | 200,300     | 3,699.54     |
| GONNEVILLE THOMAS R & LISA M           | 6- 52-1   | 69,250  | 282,000  | 351,250     | 6,487.59     |
| GOODWIN LINWOOD C                      | 3- 66     | 42,800  | 132,600  | 161,320     | 2,979.58     |
| GOODWINS MILLS ADVENT CHRISTIAN CHURCH | 7- 31     | 28,800  | 93,700   | 102,500     | 1,893.18     |
| GOODWINS MILLS UNITED METHODIST CHURCH | 2- 65-1   | 46,000  | 117,700  | 143,700     | 2,654.14     |
| GOOGINS DANA G & BECKLER KAREN R       | 3- 69     | 46,900  | 91,200   | 129,300     | 2,388.17     |
| GOSSELIN RICHARD D & TRISHA A          | 1- 12D-11 | 44,100  | 74,200   | 109,500     | 2,022.47     |
| GOVE RICHARD E                         | 3- 62-1   | 25,000  | 0        | 25,000      | 461.75       |
| GOWEN REBECCA E                        | 7- 32     | 43,000  | 187,700  | 221,900     | 4,098.49     |
| GRANT JR NATHAN A & SHANNON A          | 3- 48     | 47,700  | 108,100  | 147,000     | 2,715.09     |
| GRANTHAM DAVID                         | 5- 20     | 104,300 | 93,600   | 197,900     | 3,655.21     |
| GRANTHAM DAVID                         | 5- 21     | 49,800  | 0        | 49,800      | 919.81       |
| GRANTHAM EDWARD B & PEARL C            | 5- 21-1   | 54,000  | 95,400   | 140,600     | 2,596.88     |
| GRANTHAM MARK                          | 5- 29-1   | 58,700  | 76,000   | 134,700     | 2,487.91     |
| GRANTZ PAUL N & CLAUDINE M             | 1- 12D-15 | 52,200  | 97,000   | 149,200     | 2,755.72     |
| GREEN ROBERT E & KARLA L               | 2- 15D- 2 | 43,000  | 100,400  | 134,600     | 2,486.06     |
| GREENE DONALD EMERY JR & CARRIE ALICIA | 4- 15-3   | 36,000  | 124,400  | 160,400     | 2,962.59     |
| GREGOIRE ANGELA & CHRISTOPHER          | 2- 22     | 52,700  | 74,900   | 127,600     | 2,356.77     |
| GREGOIRE GLORIA J                      | 3- 35     | 51,500  | 61,000   | 103,700     | 1,915.34     |
| GREGOIRE GLORIA J                      | 3- 34     | 52,300  | 3,300    | 55,600      | 1,026.93     |
| GRENIER KIM M                          | 2- 56D- 4 | 46,000  | 174,000  | 211,200     | 3,900.86     |
| GRONDIN JOEL M & DARCY E               | 9- 1      | 75,900  | 137,300  | 204,400     | 3,775.27     |
| GROVER ALBERT S & LINDA E              | 9- 5      | 43,000  | 158,500  | 192,700     | 3,559.17     |
| GUAY CARL R                            | 2- 33-3   | 61,500  | 148,900  | 201,600     | 3,723.55     |
| GUAY GERALD P LIVING TRUST             | 3- 69-1   | 79,600  | 196,800  | 267,600     | 4,942.57     |
| GUAY KENNETH J                         | 1- 6-1    | 46,000  | 133,800  | 179,800     | 3,320.91     |
| GUAY RICKY R & LEILANI D               | 2- 33-4   | 54,000  | 121,900  | 167,100     | 3,086.34     |
| GUAY RICKY R & LEILANI D               | 9- 4-1    | 35,300  | 0        | 35,300      | 651.99       |
| GUAY RICKY R & LEILANI D               | 2- 33     | 56,100  | 129,500  | 185,600     | 3,428.03     |
| GUILLETTE ROBERT C HEIRS OF            | 3- 57D    | 52,700  | 141,600  | 194,300     | 3,588.72     |
| GUIMOND SCOTT A & KATHLEEN M           | 6- 44D- 1 | 59,800  | 241,600  | 301,400     | 5,566.86     |
| GUINEY SHEILA                          | 7- 11     | 47,500  | 90,600   | 129,300     | 2,388.17     |
| GUNTHER LORI                           | 8- 8T12   | 0       | 14,700   | 14,700      | 271.51       |
| GUSTAVSON ROGER A                      | 6- 1-1    | 36,900  | 190,500  | 218,600     | 4,037.54     |
| GUSTIN JEANNINE N                      | 6- 28     | 41,600  | 81,900   | 114,700     | 2,118.51     |
| H F PROPERTIES INC                     | 3- 40     | 119,597 | 287,700  | 407,297     | 7,522.78     |
| H F PROPERTIES INC                     | 3- 38     | 38,571  | 0        | 38,571      | 712.41       |
| HAFNER JASON T                         | 2- 51-1   | 43,000  | 97,500   | 140,500     | 2,595.04     |
| HALL BRETT A                           | 4- 21-2   | 51,000  | 107,200  | 149,400     | 2,759.42     |
| HALL ELIZABETH A & STONE KENNETH W     | 4- 6      | 51,500  | 66,200   | 108,900     | 2,011.38     |
| HALL GALEN D & LISA A                  | 2- 15     | 43,000  | 133,000  | 167,200     | 3,088.18     |
| HALL RICHARD D                         | 6- 41D- 4 | 88,600  | 258,700  | 347,300     | 6,414.63     |
| HALLER TIFFANY S                       | 3- 64D- 3 | 41,500  | 160,100  | 192,800     | 3,561.02     |
| HANUSEK JOHN & LINDA M                 | 8- 2-1    | 43,000  | 135,500  | 169,700     | 3,134.36     |
| HARRIMAN ALICE R & VANESSA MAY         | 8- 20T 5  | 0       | 15,200   | 15,200      | 280.74       |
| HARRIMAN NANCY M                       | 5- 13- 1  | 46,000  | 170,600  | 207,800     | 3,838.07     |
| HARRIMAN NANCY M PERSONAL REP.         | 5- 13-11  | 46,100  | 142,700  | 188,800     | 3,487.14     |
| HARRIS BENJAMIN J & ARELLE L           | 3- 39     | 48,000  | 139,200  | 178,400     | 3,295.05     |



## REAL ESTATE TAX LIST 2013

| Owner  | Map Lot   | Land    | Building | RE Billable | Original Tax |
|--|-----------|---------|----------|-------------|--------------|
| HARRIS CARL W SR & WILMA L                                   | 3- 43C    | 47,500  | 93,000   | 131,700     | 2,432.50     |
| HARRIS CLINTON A & RACHEL A                                  | 3- 39-2   | 19,500  | 0        | 19,500      | 360.17       |
| HARRIS CLINTON A & RACHEL A                                  | 3- 40-3   | 59,469  | 256,800  | 307,469     | 5,678.95     |
| HARRIS DAVID B   | 3- 43-3   | 14,600  | 0        | 14,600      | 269.66       |
| HARRIS DIXIE A   | 3- 21     | 4,881   | 0        | 4,881       | 90.15        |
| HARRIS DIXIE A   | 4- 35     | 81,900  | 1,200    | 83,100      | 1,534.86     |
| HARRIS KEITH S   | 4- 30C    | 66,000  | 138,400  | 195,600     | 3,612.73     |
| HARRIS KEITH S   | 5- 5-2    | 8,561   | 0        | 8,561       | 158.12       |
| HARRIS KEITH S   | 5- 6      | 4,088   | 0        | 4,088       | 75.51        |
| HARRIS KEITH S & ANGELA B                                    | 4- 30E    | 13,100  | 24,100   | 37,200      | 687.08       |
| HARRIS KEITH S & BENJAMIN J                                  | 4- 25     | 23,305  | 8,100    | 31,405      | 580.05       |
| HARRIS KEITH S & BENJAMIN J                                  | 4- 24     | 4,904   | 0        | 4,904       | 90.58        |
| HARRIS KRISTIN L & CHRISTOPHER J                             | 5- 39-6   | 52,400  | 112,400  | 164,800     | 3,043.86     |
| HARRIS PAUL W PERSONAL REP.                                  | 3- 43     | 84,800  | 53,600   | 138,400     | 2,556.25     |
| HARRIS PAUL WESTON   | 3- 43H    | 34,000  | 0        | 34,000      | 627.98       |
| HARRIS PHILIP B  | 3- 43I    | 46,000  | 37,900   | 83,900      | 1,549.63     |
| HARRIS PHILIP B SR & COLLEEN E                               | 3- 43F    | 56,500  | 84,200   | 131,900     | 2,436.19     |
| HARRIS WILLIAM   | 2- 46     | 45,000  | 0        | 45,000      | 831.15       |
| HARRIS WILLIAM H   | 5- 39-4   | 46,000  | 139,600  | 185,600     | 3,428.03     |
| HARRIS WILLIAM W   | 3- 39-1   | 40,011  | 0        | 40,011      | 739.00       |
| HARRIS WILLIAM W & HARRIS DIXIE A - TIC                      | 3- 5      | 32,084  | 0        | 32,084      | 592.59       |
| HARRIS WILLIAM W & DIXIE A                                   | 3- 43-1   | 11,344  | 0        | 11,344      | 209.52       |
| HAVU ALFRED O JR & HAZEL JANE                                | 4- 15-2   | 32,000  | 12,800   | 36,000      | 664.92       |
| HAVU ALFRED O JR (1/2) &<br>HAVU DAVID & JOAN TRUSTEES (1/2) | 4- 15     | 172,000 | 151,500  | 323,500     | 5,975.05     |
| HAVU ELLEN MELINDA   | 4- 22     | 34,000  | 144,200  | 169,400     | 3,128.82     |
| HAYWARD CHARLES W JR & JUDITH                                | 2- 10     | 51,200  | 87,400   | 129,800     | 2,397.41     |
| HEALD CAROLYN L  | 5- 45     | 61,500  | 88,400   | 141,100     | 2,606.12     |
| HEBERT JOHN M & DOYON HEBERT REBECCA L                       | 2- 56D- 3 | 46,000  | 273,500  | 310,700     | 5,738.63     |
| HEBERT SCOTT P & LORIE M TRUSTEES                            | 2- 56D- 5 | 46,000  | 178,300  | 215,500     | 3,980.29     |
| HENNESSEY CYNTHIA G  | 7- 2      | 46,000  | 182,300  | 219,500     | 4,054.17     |
| HEWES ELIZABETH  | 8- 20T 7  | 0       | 19,500   | 19,500      | 360.17       |
| HILDENBRAND HENRY  | 8- 20T 4  | 0       | 14,600   | 5,800       | 107.13       |
| HILL C DAVID   | 8- 1      | 121,800 | 86,700   | 208,500     | 3,851.00     |
| HILL C DAVID & ROSE MARIE                                    | 1- 16     | 121,140 | 93,200   | 205,540     | 3,796.32     |
| HILL C DAVID & ROSE MARIE                                    | 6- 40     | 67,355  | 55,700   | 123,055     | 2,272.83     |
| HILL C DAVID & ROSE MARIE                                    | 6- 41     | 16,357  | 0        | 16,357      | 302.11       |
| HILL C DAVID & ROSE MARIE                                    | 8- 8      | 140,400 | 67,700   | 208,100     | 3,843.61     |
| HILL C DAVID & ROSE MARIE                                    | 2- 79     | 33,400  | 0        | 33,400      | 616.90       |
| HILL C DAVID & ROSE MARIE                                    | 6- 32     | 6,500   | 0        | 6,500       | 120.06       |
| HILL CONNIE D  | 8- 1-1    | 17,400  | 147,400  | 156,000     | 2,881.32     |
| HILL DOUGLAS DAVID & HILL CONNIE DAVELYN                     | 6- 40-1   | 14,300  | 0        | 14,300      | 264.12       |
| HILL GEORGE W & SARALEIGH Y                                  | 2- 78     | 112,300 | 159,300  | 262,800     | 4,853.92     |
| HILLES ROBERT A JR & LISA M                                  | 6- 4-2    | 46,400  | 164,300  | 201,900     | 3,729.09     |
| HILLMAN LAURIE J & THOMAS W JR                               | 6- 11-2   | 46,500  | 207,100  | 253,600     | 4,683.99     |
| HILTON SCOTT C & CINDY A                                     | 3- 64D- 5 | 41,500  | 153,600  | 186,300     | 3,440.96     |
| HIRST MICHAEL N  | 6- 41-6   | 51,700  | 96,400   | 148,100     | 2,735.41     |
| HIRST WILLIAM N & SUYAPA I                                   | 4- 13     | 64,300  | 79,600   | 135,100     | 2,495.30     |

## REAL ESTATE TAX LIST 2013

| Owner                                    | Map Lot   | Land   | Building | RE Billable | Original Tax |
|--|-----------|--------|----------|-------------|--------------|
| HOLLEY GREGORY M & MELISSA B             | 2- 15D- 3 | 43,000 | 132,400  | 166,600     | 3,077.10     |
| HOOD BETTY LYNN                          | 2- 32-2   | 43,300 | 78,400   | 112,900     | 2,085.26     |
| HOOD JOHN N                              | 6- 19     | 14,600 | 72,200   | 86,800      | 1,603.20     |
| HOOD JOHN N                              | 6- 21     | 55,000 | 84,200   | 139,200     | 2,571.02     |
| HOOD LESLIE                              | 6- 19A    | 45,500 | 75,900   | 112,600     | 2,079.72     |
| HOOPER LINDA                             | 6- 5- 4   | 46,900 | 152,800  | 190,900     | 3,525.92     |
| HOOPER THOMAS                            | 5- 35-7   | 37,000 | 0        | 37,000      | 683.39       |
| HOUDE JOSEPH R R & SONIA M               | 8- 13D- 1 | 46,100 | 128,900  | 160,920     | 2,972.19     |
| HOUDE MEGHAN & KEVIN                     | 2- 21D-16 | 49,700 | 176,500  | 217,400     | 4,015.38     |
| HOULE MARC V & MARY J                    | 3- 64- 1  | 43,000 | 127,500  | 161,700     | 2,986.60     |
| HOWARD ROBIN & JAMES                     | 5- 10     | 700    | 8,800    | 9,500       | 175.47       |
| HOWARD ROBIN & JAMES                     | 5- 11-1   | 51,500 | 121,800  | 173,300     | 3,200.85     |
| HOYT GARY G                              | 5- 47     | 9,300  | 0        | 9,300       | 171.77       |
| HUFF SUSAN                               | 8- 8T11   | 0      | 18,200   | 9,400       | 173.62       |
| HUGUENIN ALAN R & ROBIN L A              | 5- 2A     | 43,000 | 68,800   | 103,000     | 1,902.41     |
| HUNT DIANE C                             | 6- 3-3    | 38,100 | 0        | 38,100      | 703.71       |
| HUNT DIANE C & MATTHEW E                 | 6- 3      | 47,900 | 187,000  | 226,100     | 4,176.07     |
| HUOT ROGER J & DONNA L                   | 2- 12D- 4 | 43,300 | 66,700   | 101,200     | 1,869.16     |
| INNESS EDWARD                            | 5- 35-6   | 36,000 | 141,300  | 177,300     | 3,274.73     |
| JACKSON LEON & TINA                      | 2- 65-2   | 46,000 | 156,500  | 193,700     | 3,577.64     |
| JANDREAU TONY & SHIRLEY                  | 5- 19-2   | 46,000 | 136,100  | 173,300     | 3,200.85     |
| JENSEN LARRY R                           | 4- 3      | 93,400 | 63,800   | 148,400     | 2,740.95     |
| JOHNSON KATHERINE & HARRIMAN JAROD       | 5- 13-12  | 45,900 | 0        | 45,900      | 847.77       |
| JOHNSON LINDA                            | 8- 8T 8   | 0      | 17,400   | 8,600       | 158.84       |
| JOHNSON SCOTT S & JENNIFER A             | 4- 21-1   | 47,500 | 48,700   | 96,200      | 1,776.81     |
| JOHNSON STUART L & DEBORAH L             | 4- 1-1    | 45,200 | 191,500  | 227,900     | 4,209.31     |
| JOHNSTON FAITH & ROBERT D                | 5- 51     | 5,000  | 0        | 5,000       | 92.35        |
| JOHNSTON FAITH & ROBERT D                | 6- 36     | 47,000 | 86,100   | 133,100     | 2,458.36     |
| JOYCE RALPH & BRENDA S                   | 8- 13D- 5 | 49,800 | 112,300  | 153,300     | 2,831.45     |
| JUDICE STEPHEN                           | 7- 18     | 41,000 | 67,000   | 108,000     | 1,994.76     |
| JURGEN AGNES                             | 8- 20T 2  | 0      | 17,200   | 3,120       | 57.63        |
| JW GROUP LLC                             | 3- 25     | 72,100 | 0        | 72,100      | 1,331.69     |
| JW GROUP LLC                             | 3- 23     | 91,300 | 0        | 91,300      | 1,686.31     |
| KALLIO SUSAN P                           | 1- 12D-33 | 44,600 | 95,400   | 131,200     | 2,423.26     |
| KALOYARES CONSTANTINOS & ALICE           | 2- 21D- 1 | 46,000 | 94,800   | 132,000     | 2,438.04     |
| KEENE HAROLD & LINDA                     | 2- 34     | 40,000 | 97,800   | 129,000     | 2,382.63     |
| KELLER GEOFFREY M & PAMELA               | 4- 36-2   | 48,000 | 157,300  | 196,500     | 3,629.36     |
| KELLY DALE K & GAIL A                    | 2- 21D-14 | 48,000 | 155,300  | 194,500     | 3,592.42     |
| KENNIE THEODORE & LISA J                 | 8- 14     | 37,000 | 99,000   | 127,200     | 2,349.38     |
| KENNIE TIMOTHY & PRISCILLA               | 4- 34     | 46,100 | 178,600  | 215,900     | 3,987.67     |
| KIMBALL DENISE                           | 5- 39-5   | 57,700 | 101,100  | 150,000     | 2,770.50     |
| KIMBALL DENNIS & DEBRA                   | 2- 21D- 7 | 48,000 | 98,900   | 138,100     | 2,550.71     |
| KIMBALL TRUST LAWRENCE & MARSHA TRUSTEES | 9- 1-2    | 32,100 | 0        | 32,100      | 592.89       |
| KING CHARLES W & SANDRA L                | 4- 4      | 46,500 | 95,900   | 142,400     | 2,630.13     |
| KING HELEN P & GREGORY W                 | 3- 64-10  | 41,200 | 116,400  | 157,600     | 2,910.87     |
| KING LISA & TIMOTHY                      | 5- 15-1   | 46,200 | 126,400  | 163,800     | 3,025.39     |
| KORPI STEPHAN & MARY L                   | 3- 64- 8  | 47,300 | 0        | 47,300      | 873.63       |
| KURKUL JEFFREY & JENNIFER                | 2- 21C    | 46,500 | 148,500  | 186,200     | 3,439.11     |

## REAL ESTATE TAX LIST 2013

| Owner  | Map Lot   | Land    | Building | RE Billable | Original Tax |
|--|-----------|---------|----------|-------------|--------------|
| KYRIAZI LYLA G & JOHNSON JANIS R CO-PER REP  | 3- 17     | 34,000  | 81,200   | 115,200     | 2,127.74     |
| LABONTE CHARLES M & PEGGY P                  | 8- 13D- 6 | 46,600  | 153,300  | 191,100     | 3,529.62     |
| LABONTE RICHARD D & JEAN E                   | 3- 59-3   | 1,100   | 0        | 1,100       | 20.32        |
| LABRECQUE SHANNON L                          | 2- 68-1   | 52,100  | 137,000  | 180,300     | 3,330.14     |
| LACHANCE LAWRENCE E                          | 3- 25-1   | 46,000  | 176,700  | 213,900     | 3,950.73     |
| LACHANCE PAUL & LINDA                        | 2- 56D- 6 | 46,000  | 155,800  | 193,000     | 3,564.71     |
| LAFLAMME DANIEL & LAFLAMME RAYMOND & RITA    | 3- 61     | 51,500  | 157,100  | 208,600     | 3,852.84     |
| LAFLAMME RICHARD & TAMMY                     | 2- 14D- 2 | 43,000  | 97,200   | 140,200     | 2,589.49     |
| LAFLAMME RICHARD R & TAMMY L                 | 2- 14D- 4 | 43,000  | 137,100  | 171,300     | 3,163.91     |
| LAGARDE TAMARA                               | 2- 28     | 36,000  | 26,800   | 62,800      | 1,159.92     |
| LAGASSE GARY & MONICA                        | 4- 16D- 8 | 39,300  | 191,900  | 222,400     | 4,107.73     |
| LAGUEUX DAVID L & NADINE                     | 4- 41     | 28,800  | 73,100   | 93,100      | 1,719.56     |
| LAJOIE CHRISTY L & JAMES A                   | 2- 14D-13 | 43,000  | 167,900  | 202,100     | 3,732.79     |
| LAMBERT MARK R & DAWN M                      | 6- 38-1   | 46,000  | 155,000  | 192,200     | 3,549.93     |
| LAMONT CARRIE                                | 2- 21D-13 | 49,800  | 114,700  | 155,700     | 2,875.78     |
| LAMONTAGNE JOSEPH L & GENEVA J               | 2- 71     | 147,700 | 329,800  | 463,420     | 8,559.37     |
| LAMONTAGNE MICHAEL J                         | 2- 71-2   | 18,200  | 0        | 18,200      | 336.15       |
| LAMONTAGNE MICHAEL J & LAURIE A              | 2- 71B    | 55,000  | 183,200  | 229,400     | 4,237.02     |
| LANDRY ANITA A LIFE ESTATE                   | 6- 5      | 56,500  | 255,700  | 312,200     | 5,766.33     |
| LANDRY ROGER                                 | 6- 5- 5   | 40,000  | 138,500  | 169,700     | 3,134.36     |
| LAPOINTE BRIAN L & KRISTI A                  | 1- 12D- 1 | 45,700  | 157,900  | 194,800     | 3,597.96     |
| LARIVIERE CRYSTAL ANNE                       | 2- 40-1   | 2,061   | 0        | 2,061       | 38.07        |
| LARIVIERE DONALD & ELAINE                    | 2- 40     | 14,681  | 35,300   | 49,981      | 923.15       |
| LARIVIERE DONALD & ELAINE                    | 8- 20     | 128,123 | 286,300  | 414,423     | 7,654.39     |
| LARIVIERE DONALD & ELAINE                    | 2- 40A    | 40,000  | 101,800  | 133,000     | 2,456.51     |
| LARIVIERE DONALD & ELAINE                    | 2- 68     | 9,092   | 0        | 9,092       | 167.93       |
| LAROCHELLE CARL & MARLENE                    | 8- 20T 1  | 0       | 15,600   | 6,800       | 125.60       |
| LAVIGNE DANIEL W & MICHELLE H                | 2- 21D-21 | 48,100  | 97,200   | 145,300     | 2,683.69     |
| LAVOIE HAROLD J & GAIL G                     | 3- 3      | 34,000  | 85,100   | 110,300     | 2,037.24     |
| LAVOIE LANCE J & HEATHER D                   | 5- 29-3   | 46,400  | 117,100  | 154,700     | 2,857.31     |
| LEACH MICHAEL E & SHERRY L                   | 3- 66-2   | 1,500   | 0        | 1,500       | 27.71        |
| LEBEL JOSHUA R                               | 7- 1- 7   | 41,700  | 90,800   | 132,500     | 2,447.28     |
| LEBLANC EDWARD III & SARAH A                 | 5- 8      | 30,200  | 53,600   | 83,800      | 1,547.79     |
| LEBLANC EDWARD III & SARAH A                 | 5- 5-1    | 41,000  | 119,900  | 152,100     | 2,809.29     |
| LEBLANC EDWARD J III & SARAH A               | 5- 4      | 42,500  | 0        | 42,500      | 784.98       |
| LEBLANC EDWARD J III & SARAH A               | 5- 5      | 32,400  | 0        | 32,400      | 598.43       |
| LEBLANC MATTHEW J & JOANNE                   | 4- 29     | 84,300  | 145,800  | 230,100     | 4,249.95     |
| LEBLANC SHARON                               | 4- 30B    | 63,000  | 157,100  | 211,300     | 3,902.71     |
| LEBLANC-SYDNOR SUSAN                         | 4- 30F- 2 | 69,300  | 172,900  | 242,200     | 4,473.43     |
| LECLAIR RICHARD C JR & CAROLYN P             | 6- 51-1   | 46,000  | 135,600  | 172,800     | 3,191.62     |
| LECLERC NORMAND R & HANDLEN-LECLERC PAMELA : | 6- 42     | 40,300  | 74,700   | 106,200     | 1,961.51     |
| LEDOUX ROGER & LAURETTE                      | 3- 63     | 43,100  | 132,900  | 167,200     | 3,088.18     |
| LEMIEUX RONNIE F & JOANNE B                  | 5- 41D- 2 | 38,900  | 177,800  | 207,900     | 3,839.91     |
| LENNOX JULIANNE M & MICHAEL J                | 8- 2-2    | 43,000  | 110,800  | 153,800     | 2,840.69     |
| LEPAULOUÉ DAVID K & RACHEL A                 | 2- 21D- 5 | 46,000  | 98,300   | 135,500     | 2,502.69     |
| LETENDRE DAVID & DUPRAS LAURA M              | 2- 8A- 2  | 47,900  | 100,400  | 139,500     | 2,576.57     |
| LETOURNEAU MARC R & PATRICIA                 | 2- 14D- 3 | 43,600  | 124,000  | 158,800     | 2,933.04     |
| LEVASSEUR MARK P & ELAINE M                  | 2- 36-2   | 46,100  | 201,100  | 247,200     | 4,565.78     |

## REAL ESTATE TAX LIST 2013

| Owner                                     | Map Lot   | Land   | Building | RE Billable | Original Tax |
|---|-----------|--------|----------|-------------|--------------|
| LEVECQUE DAVID M                          | 8- 21     | 47,200 | 136,800  | 184,000     | 3,398.48     |
| LEVESQUE CLAUDETTE                        | 4- 39-1   | 49,000 | 0        | 49,000      | 905.03       |
| LEVESQUE ERNEST L & BILLIE JO             | 2- 62     | 34,000 | 25,300   | 50,500      | 932.74       |
| LEVESQUE LUCIEN & RACHEL                  | 2- 72A    | 43,000 | 81,700   | 115,900     | 2,140.67     |
| LEWIS RONALD T                            | 1- 12D-16 | 53,200 | 89,900   | 143,100     | 2,643.06     |
| LHEUREUX CHERYLEE & CHRISTOPHER E         | 4- 34-2   | 66,300 | 147,300  | 204,800     | 3,782.66     |
| LHEUREUX CHRISTOPHER & CHERYLEE           | 1- 5-1    | 69,000 | 124,500  | 193,500     | 3,573.95     |
| LIBBY RICHARD S II                        | 3- 71     | 88,000 | 189,300  | 268,500     | 4,959.20     |
| LITTLEFIELD EDWARD K                      | 5- 32-1-4 | 36,200 | 209,800  | 237,200     | 4,381.08     |
| LITTLEFIELD DOROTHY                       | 8- 11     | 43,000 | 65,300   | 99,500      | 1,837.77     |
| LITTLEFIELD JOHN R                        | 4- 36-5   | 47,000 | 209,200  | 256,200     | 4,732.01     |
| LITTLEFIELD KERMIT E                      | 5- 32-1-5 | 40,100 | 109,600  | 149,700     | 2,764.96     |
| LITTLEFIELD ROGER E                       | 2- 30-1   | 33,300 | 89,300   | 113,800     | 2,101.89     |
| LITTLEFIELD SCOTT & MICHELLE              | 5- 32-1-3 | 38,500 | 106,100  | 135,800     | 2,508.23     |
| LITTLEFIELD STANLEY E & CAROL J           | 8- 20T 6  | 0      | 23,200   | 14,400      | 265.97       |
| LODGE BRAD R & POLAKEWICH MICHAEL         | 3- 66-3   | 900    | 0        | 900         | 16.62        |
| LOIGNON KEITH G & MAUREEN A               | 3- 58-3   | 43,000 | 44,100   | 78,300      | 1,446.20     |
| LOIGNON WESTLEY & NINA L                  | 3- 42-1   | 52,500 | 191,500  | 244,000     | 4,506.68     |
| LORD JUSTIN J & INEZ                      | 2- 21D- 9 | 51,700 | 116,600  | 159,500     | 2,945.97     |
| LORD MARJORIE A                           | 5- 13- 8  | 46,000 | 108,900  | 146,100     | 2,698.47     |
| LORD MARJORIE A & DONALD F                | 5- 50     | 11,300 | 0        | 11,300      | 208.71       |
| LORD STEVEN M & KELLY-LORD ANGEL R        | 6- 39-3   | 36,200 | 146,500  | 173,900     | 3,211.93     |
| LOTHROP DOUGLAS B JR & CATHERINE E        | 5- 35A- 6 | 51,900 | 151,800  | 194,900     | 3,599.80     |
| LOWELL KENNETH D SR                       | 1- 12D-12 | 49,400 | 141,800  | 191,200     | 3,531.46     |
| LOWELL CHRISTOPHER M & MORA SHAKIRA       | 3- 64-13  | 41,200 | 128,200  | 169,400     | 3,128.82     |
| LUCY TIMOTHY & KAREN                      | 6- 41D- 1 | 46,000 | 182,500  | 219,700     | 4,057.86     |
| LYDON JOCELYN & SEAN                      | 1- 12D- 6 | 48,100 | 138,300  | 177,600     | 3,280.27     |
| LYDON RICHARD W & DIANE N                 | 1- 5-3    | 34,000 | 0        | 34,000      | 627.98       |
| MACHADO MARK                              | 8- 8T 7   | 0      | 15,600   | 15,600      | 288.13       |
| MADDEN PATRICK A III & TARDIF CHRISTINE A | 7- 30     | 37,000 | 65,700   | 102,700     | 1,896.87     |
| MAINE RSA #1 INC                          | 6- 50Z    | 36,600 | 159,700  | 196,300     | 3,625.66     |
| MALM MARK & DIANE M                       | 6- 48     | 46,000 | 125,300  | 162,500     | 3,001.38     |
| MARCHAND MATTHEW M                        | 3- 64- 7  | 44,100 | 112,100  | 147,400     | 2,722.48     |
| MARINE GEORGE E JR                        | 2- 71A    | 43,000 | 83,300   | 117,500     | 2,170.23     |
| MARINER COLE                              | 8- 15     | 37,000 | 81,000   | 118,000     | 2,179.46     |
| MARSHALL JAMES R                          | 8- 7-1    | 51,100 | 117,500  | 168,600     | 3,114.04     |
| MARTIN DAVID A & MARTIN PAUL J (TIC)      | 4- 10     | 61,800 | 162,300  | 224,100     | 4,139.13     |
| MARTIN DEAN S & MARJORIE                  | 4- 19     | 50,200 | 0        | 50,200      | 927.19       |
| MARTIN JUDITH                             | 4- 28     | 68,400 | 80,100   | 148,500     | 2,742.80     |
| MARTIN KRISTIN R                          | 4- 30F- 1 | 70,000 | 128,300  | 189,500     | 3,500.07     |
| MARTIN RIQUIE L                           | 2- 14A    | 84,600 | 164,800  | 249,400     | 4,606.42     |
| MARTIN SHAWN E & VISETHEA C               | 3- 67-1   | 57,200 | 218,300  | 266,700     | 4,925.95     |
| MARTINEAU DAVID E & PATRICIA L            | 7- 26     | 37,000 | 121,600  | 158,600     | 2,929.34     |
| MASTELLER SCOTT G & HARMON DARLENE M      | 2- 14D-15 | 48,400 | 118,900  | 158,500     | 2,927.50     |
| MATWYKO LISA                              | 3- 64- 6  | 42,000 | 93,300   | 126,500     | 2,336.46     |
| MAURICE JASON & LEBLANC DANIELLE          | 7- 19     | 37,000 | 121,200  | 149,400     | 2,759.42     |
| MAURICE TAMMY M                           | 1- 12D- 8 | 44,000 | 93,700   | 128,900     | 2,380.78     |
| MAURICE TODD R & MAURICE JASON            | 3- 27     | 40,000 | 106,800  | 146,800     | 2,711.40     |

## REAL ESTATE TAX LIST 2013

| Owner  | Map Lot   | Land    | Building | RE Billable | Original Tax |
|--|-----------|---------|----------|-------------|--------------|
| MCCARDELL W MICHAEL & MELINDA H                          | 2- 12A    | 44,200  | 107,000  | 142,400     | 2,630.13     |
| MCCURDY LEE F & CRYSTAL A                                | 7- 20     | 37,000  | 82,000   | 110,200     | 2,035.39     |
| MCDONOUGH STEVEN M                                       | 4- 20     | 42,000  | 10,500   | 52,500      | 969.68       |
| MCINTYRE DANIEL P  | 5- 42     | 70,600  | 0        | 70,600      | 1,303.98     |
| MCKENNEY THOMAS F & JOANNE T                             | 5- 12     | 69,000  | 263,900  | 313,540     | 5,791.08     |
| MCKNIGHT DAVID & LAURA                                   | 8- 16     | 42,400  | 50,800   | 84,400      | 1,558.87     |
| MCLAUGHLIN GLORIA LIFE ESTATE                            | 3- 31     | 41,500  | 65,000   | 97,700      | 1,804.52     |
| MCLAUGHLIN JOSEPH & MAXINE                               | 4- 5      | 99,900  | 110,200  | 201,300     | 3,718.01     |
| MCLAUGHLIN JOSEPH T II & TRACY L                         | 4- 5-4    | 46,100  | 89,500   | 126,800     | 2,342.00     |
| MCLEAN MONA M  | 3- 73D- 3 | 46,100  | 80,600   | 112,620     | 2,080.09     |
| MCPEAK DAVID W   | 9- 1-1    | 43,400  | 148,500  | 191,900     | 3,544.39     |
| MCPHAIL RICHARD L & NANCY J                              | 2- 9      | 43,900  | 72,700   | 116,600     | 2,153.60     |
| MERCHBERGER JOANNE L                                     | 3- 2-4    | 69,500  | 100,900  | 161,600     | 2,984.75     |
| MERCIER SHANNON N  | 2- 14D-11 | 43,000  | 110,700  | 153,700     | 2,838.84     |
| MERRILL MALCOLM R & ANNELIESE M                          | 2- 10-1   | 43,900  | 95,000   | 124,820     | 2,305.43     |
| MERRILL MARY & PRIESTMAN LARRY                           | 8- 8T 2   | 0       | 20,200   | 11,400      | 210.56       |
| MERRILL PETER L & MARGARET L                             | 6- 44D- 5 | 46,400  | 197,100  | 234,700     | 4,334.91     |
| MERRITT SAMUEL   | 3- 14     | 4,600   | 0        | 4,600       | 84.96        |
| MESERVE BRADLEY  | 2- 65-3   | 49,342  | 173,800  | 214,342     | 3,958.90     |
| MESERVE CLEMENT E JR & MERRILEE                          | 6- 35     | 16,404  | 15,100   | 31,504      | 581.88       |
| MESERVE EUGENE   | 5- 53     | 5,800   | 0        | 5,800       | 107.13       |
| MESERVE EUGENE   | 6- 34     | 8,900   | 0        | 8,900       | 164.38       |
| MESERVE EUGENE & VALERIE & JUSTIN & SETH                 | 5- 55     | 55,100  | 108,200  | 154,500     | 2,853.62     |
| MESERVE EUGENE & VALERIE & JUSTIN & SETH                 | 3- 41     | 62,365  | 32,500   | 94,865      | 1,752.16     |
| MESERVE EUGENE P   | 5- 55-2   | 46,000  | 66,900   | 112,900     | 2,085.26     |
| MESERVE JUSTIN & KAMOLPHAN                               | 3- 41-1   | 47,100  | 90,900   | 129,200     | 2,386.32     |
| MESERVE MERRILEE & CLEMENT E JR                          | 2- 73B    | 4,361   | 0        | 4,361       | 80.55        |
| MESERVE MERRILEE & CLEMENT E JR                          | 2- 65     | 2,000   | 0        | 2,000       | 36.94        |
| MESERVE MERRILEE & CLEMENT E JR                          | 2- 73A    | 49,300  | 119,800  | 160,300     | 2,960.74     |
| MESERVE MERRILEE & CLEMENT E JR                          | 2- 73     | 5,000   | 0        | 5,000       | 92.35        |
| MESERVE SANDRA   | 5- 14-1   | 36,200  | 0        | 36,200      | 668.61       |
| MESERVE SANDRA   | 5- 14-2   | 45,500  | 117,000  | 153,700     | 2,838.84     |
| MESERVE SANDRA J   | 5- 14-4   | 10,000  | 0        | 10,000      | 184.70       |
| MESERVE SANDRA J   | 5- 14     | 35,150  | 0        | 35,150      | 649.22       |
| MESERVE STEPHEN  | 5- 13- 6A | 44,200  | 101,500  | 145,700     | 2,691.08     |
| METCALF DANA S & JENNIE L                                | 5- 28-3   | 47,400  | 177,300  | 215,900     | 3,987.67     |
| METIS EASTERN TRIBAL INDIAN SOCIETY OF ME                | 2- 58-2   | 51,900  | 85,600   | 137,500     | 2,539.63     |
| METIS EASTERN TRIBAL INDIAN SOCIETY OF ME                | 2- 59     | 49,200  | 0        | 49,200      | 908.72       |
| MILLER KIMBERLY A  | 6- 44D-10 | 81,500  | 307,600  | 380,300     | 7,024.14     |
| MILLIGAN THOMAS JR                                       | 4- 14-2   | 49,500  | 0        | 49,500      | 914.27       |
| MILLIGAN THOMAS JR                                       | 4- 11     | 13,300  | 0        | 13,300      | 245.65       |
| MILLIGAN THOMAS JR                                       | 4- 12     | 127,300 | 2,000    | 129,300     | 2,388.17     |
| MINIUTTI KIMBERLY A & VINCENT                            | 1- 12D-30 | 45,000  | 144,500  | 180,700     | 3,337.53     |
| MISHOE SHERI ANN & HAROLD O JR                           | 2- 64-4   | 49,600  | 67,600   | 117,200     | 2,164.68     |
| MITCHELL DAVID & SHARON &<br>ATTLESON ALETA K & JOSHUA D | 8- 6      | 50,200  | 67,700   | 109,100     | 2,015.08     |
| MITCHELL LINDA H   | 5- 56     | 47,200  | 119,200  | 157,600     | 2,910.87     |
| MITCHELL MICHAEL P & KATHERINE L                         | 4- 9-2    | 51,700  | 157,700  | 200,600     | 3,705.08     |



## REAL ESTATE TAX LIST 2013

| Owner                                    | Map Lot   | Land   | Building | RE Billable | Original Tax |
|--|-----------|--------|----------|-------------|--------------|
| MITCHELL MICHAEL W & LINDA M             | 1- 12D-24 | 50,100 | 146,400  | 187,700     | 3,466.82     |
| MONROE BRET A & VICKI C                  | 3- 18A    | 60,400 | 207,200  | 258,800     | 4,780.04     |
| MONROE BRUCE A & THERESA D               | 3- 18A- 1 | 36,000 | 50,800   | 86,800      | 1,603.20     |
| MONROE BRUCE A & THERESA D               | 3- 18A- 2 | 58,300 | 164,600  | 214,100     | 3,954.43     |
| MOOERS MARK W & KIMBERLY S               | 4- 34-1   | 46,000 | 123,300  | 160,500     | 2,964.44     |
| MOOERS ROGER W & JEAN                    | 7- 8      | 47,500 | 184,900  | 223,600     | 4,129.89     |
| MORGAN EDWARD A & LISA M                 | 1- 12D-21 | 44,300 | 91,200   | 126,700     | 2,340.15     |
| MORGAN MARK W & KAREN O                  | 5- 32-5   | 46,000 | 95,000   | 126,920     | 2,344.21     |
| MORIN CANDACE L                          | 2- 21D-23 | 48,100 | 157,300  | 205,400     | 3,793.74     |
| MORIN ERIC                               | 2- 14D-12 | 43,000 | 92,600   | 126,800     | 2,342.00     |
| MORIN JAMES P & PORTER SHANNON           | 3- 73D- 4 | 46,600 | 168,000  | 205,800     | 3,801.13     |
| MORIN MARK P & PAULINE                   | 2- 20D- 3 | 44,800 | 223,800  | 259,800     | 4,798.51     |
| MORISCHE STEVEN ALLEN & CROWLEY KRISTINA | 5- 39-3   | 49,500 | 127,900  | 168,600     | 3,114.04     |
| MORRISON FRANCES KAY & GRAY              | 4- 38     | 77,800 | 50,900   | 128,700     | 2,377.09     |
| MORSE KAITLYN B                          | 5- 29-6   | 36,100 | 123,000  | 159,100     | 2,938.58     |
| MORSE STEVE C & LISA M                   | 4- 16D-10 | 38,500 | 299,600  | 329,300     | 6,082.17     |
| MORSE STEVEN C & LISA M                  | 5- 29     | 76,200 | 0        | 76,200      | 1,407.41     |
| MULLEN BRUCE E & KATHLEEN                | 5- 13- 7  | 43,000 | 93,100   | 136,100     | 2,513.77     |
| MULLETT ALAN                             | 3- 2-2    | 42,700 | 28,100   | 70,800      | 1,307.68     |
| MULLETT ALAN D & LINDA J                 | 3- 1      | 87,200 | 103,100  | 181,500     | 3,352.31     |
| MULLETT ETHEL D                          | 3- 2      | 48,700 | 63,600   | 103,500     | 1,911.65     |
| MULLETT JAY                              | 3- 2-7    | 36,000 | 82,500   | 118,500     | 2,188.70     |
| MULLETT LEROY                            | 3- 2-5    | 62,900 | 77,300   | 131,400     | 2,426.96     |
| MULLETT LEROY                            | 3- 2-6    | 46,900 | 77,700   | 124,600     | 2,301.36     |
| MULLETT RAYMOND J & MARJORIE             | 3- 2-1    | 76,600 | 108,500  | 171,020     | 3,158.74     |
| MURRAY MARK E & DONNA G                  | 3- 46     | 47,300 | 94,900   | 133,400     | 2,463.90     |
| MUSK JANET HILL                          | 5- 52     | 83,400 | 0        | 83,400      | 1,540.40     |
| NASON CYNTHIA A & THOMAS A               | 2- 8A- 1  | 43,200 | 78,000   | 112,400     | 2,076.03     |
| NASON DONALD                             | 6- 10-1   | 34,000 | 27,900   | 53,100      | 980.76       |
| NASON JOSEPH R JR                        | 5- 32-6   | 59,000 | 117,800  | 176,800     | 3,265.50     |
| NASON JOSEPH R SR                        | 5- 35-4   | 41,200 | 146,300  | 178,700     | 3,300.59     |
| NICHOLS NATHAN                           | 5- 29-2   | 46,300 | 71,000   | 108,500     | 2,004.00     |
| NICOLETTI JEFF J & DANIELLE M            | 1- 12D-17 | 50,100 | 135,200  | 176,500     | 3,259.96     |
| NIELSEN DOUGLAS E & KAREN B              | 3- 73D- 1 | 49,900 | 151,600  | 192,700     | 3,559.17     |
| NILES ROBERT E & CAROL E                 | 4- 8      | 40,000 | 165,400  | 196,600     | 3,631.20     |
| NILES SAMANTHA                           | 8- 8T10   | 0      | 22,400   | 13,600      | 251.19       |
| NORKUS JEROMY T & MARCIE L               | 7- 1- 2   | 41,700 | 79,000   | 111,900     | 2,066.79     |
| OBRIEN JAMES T & SANDRA A                | 2- 33-2   | 46,000 | 108,800  | 146,000     | 2,696.62     |
| OLIVEIRA JAY & PATRICIA                  | 4- 16D- 6 | 38,500 | 233,200  | 262,900     | 4,855.76     |
| OMNIPOINT HOLDINGS INC                   | 3- 4D- 6Z | 36,600 | 132,500  | 169,100     | 3,123.28     |
| OPUDA MICHAEL J & MARTEL SHARON          | 2- 21D- 4 | 46,000 | 156,000  | 193,200     | 3,568.40     |
| ORAVITZ FRANK R & KAREN A                | 2- 15D- 1 | 43,000 | 92,100   | 126,300     | 2,332.76     |
| ORIFICE ANTHONY D & SUSAN W              | 5- 30A    | 42,400 | 138,400  | 172,000     | 3,176.84     |
| OSGOOD GARY D & KATHY J                  | 2- 7      | 40,000 | 84,600   | 124,600     | 2,301.36     |
| PAQUETTE TIMOTHY & SANDRA F              | 2- 12-10  | 49,300 | 169,700  | 219,000     | 4,044.93     |
| PARADIS DANIEL L                         | 2- 12D- 3 | 43,300 | 176,500  | 211,000     | 3,897.17     |
| PARADIS GERARD JR                        | 6- 38-3   | 50,300 | 187,800  | 224,020     | 4,137.65     |
| PARADIS GERARD JR                        | 6- 39     | 74,000 | 0        | 74,000      | 1,366.78     |

## REAL ESTATE TAX LIST 2013

| Owner   | Map Lot   | Land    | Building | RE Billable | Original Tax |
|---|-----------|---------|----------|-------------|--------------|
| PARADIS ROBERT E & LOUISE P                     | 3- 12     | 40,900  | 88,200   | 120,300     | 2,221.94     |
| PARADY LESTER L                                 | 2- 25     | 44,800  | 119,700  | 155,700     | 2,875.78     |
| PARENT JULIE                                    | 1- 12D-29 | 44,700  | 154,200  | 190,100     | 3,511.15     |
| PARENTEAU KEVIN W & THERESA A                   | 2- 12D- 7 | 43,000  | 95,900   | 130,100     | 2,402.95     |
| PARENTEAU MICHAEL P & SUSAN M                   | 2- 21D-19 | 48,000  | 115,000  | 154,200     | 2,848.07     |
| PARIS SANDRA & KEITH                            | 9- 2      | 43,000  | 82,800   | 117,000     | 2,160.99     |
| PARKER JON                                      | 8- 13D- 3 | 46,300  | 135,600  | 173,100     | 3,197.16     |
| PARSLOW GREGORY E & AMY J                       | 2- 56D- 2 | 46,000  | 108,900  | 146,100     | 2,698.47     |
| PAUL DAVID F                                    | 5- 11     | 116,700 | 302,200  | 418,900     | 7,737.08     |
| PAUL ROBERT J & ALICE L TRUSTEES                | 2- 35     | 44,400  | 85,600   | 130,000     | 2,401.10     |
| PAYETTE DAVID M & CAROL L                       | 3- 4D- 1  | 51,500  | 109,500  | 152,200     | 2,811.13     |
| PEATMAN KRISTY L                                | 7- 14-1   | 53,200  | 181,700  | 226,100     | 4,176.07     |
| PELLERIN BRIAN R & KRISTIE L                    | 2- 31     | 45,300  | 112,100  | 148,600     | 2,744.64     |
| PELLETIER CHERYL L                              | 4- 16F    | 41,500  | 86,600   | 119,300     | 2,203.47     |
| PELUSO JOHN                                     | 2- 21D-11 | 50,700  | 145,700  | 187,600     | 3,464.97     |
| PENDLETON DAVID O & BRIGITTE N                  | 5- 34-1   | 46,100  | 151,600  | 188,900     | 3,488.98     |
| PERSEILLE PATRICK J & PHILLIPS PERSEILLE RHONDA | 1- 12D-37 | 48,800  | 121,200  | 161,200     | 2,977.36     |
| PETERSEN ELDON & BARBARA                        | 4- 32     | 54,000  | 125,200  | 170,400     | 3,147.29     |
| PETERSON ROBERT & ANNA                          | 5- 32-1   | 36,600  | 81,000   | 117,600     | 2,172.07     |
| PETRIN DAVID S & JULIE A                        | 3- 64D- 1 | 41,500  | 103,200  | 135,900     | 2,510.07     |
| PHILBRICK CARLOS                                | 3- 57B    | 43,300  | 113,600  | 148,100     | 2,735.41     |
| PHILBRICK GARY E                                | 6- 48A-1  | 69,400  | 157,700  | 218,300     | 4,032.00     |
| PHILBROOK CHARLENE                              | 7- 7-3    | 41,500  | 168,600  | 201,300     | 3,718.01     |
| PHILBROOK WILBUR W JR                           | 2- 64-2   | 46,000  | 130,200  | 162,120     | 2,994.36     |
| PHILLIPS CAROL& GRAHAM JOAN & DORSEY BARBARA    | 7- 3      | 40,700  | 72,700   | 113,400     | 2,094.50     |
| PICARD JOANNE PER REP FOR FLORENCE PICARD       | 6- 23     | 130,200 | 151,400  | 281,600     | 5,201.15     |
| PICARD JOANNE PER REP FOR FLORENCE PICARD       | 6- 22     | 72,100  | 0        | 72,100      | 1,331.69     |
| PICARD JOANNE TRUSTEE OF THE PICARD FAM TRUS    | 6- 23-1   | 34,000  | 0        | 34,000      | 627.98       |
| PICARD KENNETH M & PERREAULT JOCELYN L          | 2- 14D- 6 | 43,100  | 117,700  | 152,000     | 2,807.44     |
| PICARD RICHARD                                  | 6- 23(L)  | 0       | 29,800   | 29,800      | 550.41       |
| PIERCE JOSEPH WILLIAM & PIERCE ELIZA (T/C)      | 6- 10     | 1,200   | 0        | 1,200       | 22.16        |
| PIERSON DALE & KIRBY                            | 3- 56-1   | 18,600  | 0        | 18,600      | 343.54       |
| PIERSON DALE C & KIRBY J                        | 3- 47-1   | 69,114  | 77,700   | 146,814     | 2,711.65     |
| PIKE RONALD T                                   | 2- 36-1   | 46,100  | 124,900  | 171,000     | 3,158.37     |
| PIKE RUSSELL E & KAREN F                        | 4- 37-1   | 50,200  | 91,200   | 132,600     | 2,449.12     |
| PINET HEATHER B                                 | 2- 75F    | 46,500  | 125,000  | 162,700     | 3,005.07     |
| PINET JAMES                                     | 1- 1A     | 500     | 0        | 500         | 9.24         |
| PINET ROGER J                                   | 8- 9      | 60,000  | 34,400   | 94,400      | 1,743.57     |
| PINK RACHEL J                                   | 3- 58-4   | 45,200  | 111,900  | 157,100     | 2,901.64     |
| PISANI ANDREW J & TAMARA                        | 6- 51-2   | 46,100  | 148,800  | 186,100     | 3,437.27     |
| PLANTE DALE R & BRENDA W                        | 4- 16D-14 | 52,100  | 190,600  | 242,700     | 4,482.67     |
| PLOURDE BRIAN J                                 | 4- 16A    | 36,000  | 166,300  | 193,500     | 3,573.95     |
| PLOURDE BRIAN J & PLOURDE LYNNE P               | 4- 14     | 69,100  | 101,000  | 170,100     | 3,141.75     |
| PLOURDE PAULINE T & DANIEL P                    | 5- 13- 2  | 44,500  | 234,700  | 270,400     | 4,994.29     |
| PLUMMER RICHARD                                 | 2- 66     | 40,000  | 102,000  | 133,200     | 2,460.20     |
| POIRIER CAROL A & MAURICE L                     | 9- 10-1   | 14,900  | 0        | 14,900      | 275.20       |
| POIRIER DANNY G & KATELYNN M                    | 3- 64-11  | 41,100  | 106,700  | 139,000     | 2,567.33     |
| POIRIER PAUL G & JOANNA L                       | 2- 21D-17 | 51,200  | 209,000  | 260,200     | 4,805.89     |

## REAL ESTATE TAX LIST 2013

| Owner                                      | Map Lot   | Land    | Building | RE Billable | Original Tax |
|--|-----------|---------|----------|-------------|--------------|
| POIRIER THEODORE M                         | 2- 64-5   | 38,800  | 0        | 38,800      | 716.64       |
| POIRIER THEODORE M & TUTTLE MILDRED        | 2- 64-3   | 64,000  | 276,800  | 332,000     | 6,132.04     |
| POIRIER THEODORE M & TUTTLE MILDRED A      | 2- 64-6   | 28,200  | 0        | 28,200      | 520.85       |
| POLAKEWICH MICHAEL                         | 3- 4D- 6  | 54,100  | 153,100  | 198,400     | 3,664.45     |
| POTYK ALAN W & BARBARA W                   | 6- 44D- 3 | 83,500  | 238,100  | 312,800     | 5,777.42     |
| POULIN PAUL R & GINA M                     | 3- 66-1   | 46,000  | 137,300  | 174,500     | 3,223.02     |
| PRATT ANDREW E                             | 3- 64-12  | 41,200  | 101,100  | 142,300     | 2,628.28     |
| PRECOURT CHERYL                            | 2- 48     | 28,800  | 77,200   | 97,200      | 1,795.28     |
| PRESTON JANE K                             | 5- 31     | 172,600 | 54,100   | 217,900     | 4,024.61     |
| PRESTON JANE K & PRESTON SILENA M          | 4- 40     | 49,600  | 52,400   | 93,200      | 1,721.40     |
| PROCTER VIRGINIA                           | 3- 22     | 40,000  | 63,900   | 89,820      | 1,658.98     |
| PROCTOR KEITH C & JULIA A                  | 6- 1-2    | 36,000  | 173,800  | 201,000     | 3,712.47     |
| PROCTOR KENNETH J & SHERYL A               | 5- 35-2   | 42,900  | 103,300  | 146,200     | 2,700.31     |
| RABIDA TAMMY E                             | 6- 3-1A   | 46,700  | 215,800  | 253,700     | 4,685.84     |
| RAINVILLE-CURRAN JULIEANNA                 | 8- 8T 5   | 0       | 40,600   | 31,800      | 587.35       |
| RAMSDELL ALDEN H & CHARLENE A &            | 4- 2      | 10,300  | 0        | 10,300      | 190.24       |
| RAMSDELL WILLIAM A & ROBERTA A             |           |         |          |             |              |
| RAMSDELL WILLIAM PR                        | 4- 7      | 32,500  | 0        | 32,500      | 600.28       |
| RANKIN DONALD                              | 2- 21D- 3 | 46,000  | 104,000  | 141,200     | 2,607.96     |
| RAY CHRISTOPHER T & MICHELLE J             | 7- 14-2   | 40,200  | 123,900  | 164,100     | 3,030.93     |
| RAYMOND ELIZABETH I                        | 2- 72     | 89,400  | 108,700  | 198,100     | 3,658.91     |
| RAYMOND GERARD & ELIZABETH & RAYMOND NANCY | 2- 74     | 43,000  | 111,400  | 145,600     | 2,689.23     |
| RAYMOND NEIL B & LEVASSAUR AMY L           | 6- 1-3    | 31,200  | 0        | 31,200      | 576.26       |
| RAYMOND STEVEN G                           | 2- 72-1   | 47,700  | 145,500  | 193,200     | 3,568.40     |
| REASER RICHARD & CHRISTINE                 | 2- 75A    | 45,700  | 169,700  | 206,600     | 3,815.90     |
| REGAN PAUL E & LYDON BETHANIE J            | 4- 16D- 4 | 50,200  | 187,200  | 228,600     | 4,222.24     |
| REMILLARD MICHAEL T & MISSY L              | 1- 12D- 7 | 44,100  | 82,100   | 117,400     | 2,168.38     |
| REYNOLDS PAUL W & MALLAR-REYNOLDS LESLIE   | 3- 4D- 5  | 52,200  | 107,200  | 150,600     | 2,781.58     |
| RIDDELL S ERIC & KIM E                     | 3- 53     | 34,000  | 151,400  | 176,600     | 3,261.80     |
| RIDOLFI STEVE & JENNIFER                   | 4- 16D-13 | 39,400  | 186,600  | 217,200     | 4,011.68     |
| RILEY THOMAS M & MISTY M                   | 3- 18     | 61,800  | 151,200  | 204,200     | 3,771.57     |
| ROBERGE LOUIS & YVETTE                     | 8- 22     | 40,000  | 80,100   | 111,300     | 2,055.71     |
| ROBERGE MICHAEL J SR                       | 5- 2      | 53,100  | 83,800   | 136,900     | 2,528.54     |
| ROBERTS CHIPPER K                          | 5- 40-2   | 46,600  | 76,900   | 114,700     | 2,118.51     |
| ROBERTS JAMES                              | 5- 40     | 72,800  | 159,000  | 223,000     | 4,118.81     |
| ROBERTS JEAN                               | 4- 16D- 9 | 39,400  | 0        | 39,400      | 727.72       |
| ROBERTS JEAN                               | 4- 16D- 5 | 38,900  | 220,600  | 250,700     | 4,630.43     |
| ROBERTS SHELLEY D & LAMBERT DANA G         | 5- 40-3   | 47,500  | 199,700  | 238,400     | 4,403.25     |
| ROBINSON DANA F & CAROL A                  | 5- 39-2   | 46,000  | 121,300  | 158,500     | 2,927.50     |
| ROBINSON DARRELL D                         | 5- 39     | 72,500  | 204,100  | 267,800     | 4,946.27     |
| ROBINSON DARRELL D & ANGELA M              | 5- 39-9   | 44,600  | 0        | 44,600      | 823.76       |
| ROBINSON JASON W                           | 8- 19     | 28,800  | 71,900   | 91,900      | 1,697.39     |
| ROCHFORD RONALD & VICTORIA                 | 3- 15D-12 | 46,500  | 200,200  | 237,900     | 4,394.01     |
| ROCRAY KEITH E                             | 7- 21     | 37,000  | 102,700  | 130,900     | 2,417.72     |
| ROGER MICHAEL A & MADELEINE R              | 2- 69     | 51,400  | 86,900   | 129,500     | 2,391.87     |
| ROGERS BLANCHE F HEIRS OF                  | 9- 11     | 43,000  | 52,100   | 95,100      | 1,756.50     |
| ROGERS PATRICK S & KRISTINE F              | 1- 12D-27 | 50,300  | 124,500  | 166,000     | 3,066.02     |
| ROMA TIMOTHY J & ANDREA A D                | 3- 15D-11 | 46,500  | 239,100  | 276,800     | 5,112.50     |



## REAL ESTATE TAX LIST 2013

| Owner  | Map Lot   | Land      | Building | RE Billable | Original Tax |
|--|-----------|-----------|----------|-------------|--------------|
| ROSEN WALTER M & SANDRA J                    | 6- 41D- 3 | 46,000    | 367,800  | 413,800     | 7,642.89     |
| ROULEAU DARLENE J                            | 1- 12D-20 | 44,000    | 178,300  | 213,500     | 3,943.35     |
| ROWDYS INVESTMENTS LLC-A/K/A AHEARN FARM LLC | 1- 5      | 302,000   | 51,300   | 353,300     | 6,525.45     |
| ROWDYS INVESTMENTS LLC-A/K/A AHEARN FARM LLC | 1- 2      | 157,519   | 0        | 157,519     | 2,909.38     |
| ROY LOUIS A                                  | 8- 20T 3  | 0         | 16,000   | 7,200       | 132.98       |
| ROY RICHARD J                                | 4- 43     | 50,200    | 117,800  | 159,200     | 2,940.42     |
| RUEL CATHLEEN J                              | 5- 41D- 4 | 36,000    | 130,300  | 166,300     | 3,071.56     |
| RUEL DALE R                                  | 5- 41D- 6 | 36,000    | 156,400  | 183,600     | 3,391.09     |
| RUEL PHILIP & LUCILLE                        | 5- 41     | 109,300   | 121,500  | 216,720     | 4,002.82     |
| RUEL RALPH G & MADELEINE M                   | 5- 41-7   | 27,000    | 0        | 27,000      | 498.69       |
| RUEL ROBERT P                                | 5- 41D- 3 | 36,000    | 74,900   | 102,100     | 1,885.79     |
| RUMERY E TURNER & DOREEN A                   | 5- 35-3   | 59,000    | 133,100  | 183,300     | 3,385.55     |
| RUSSELL SCOTT G                              | 1- 12D-13 | 61,200    | 142,900  | 195,300     | 3,607.19     |
| S B DAYTON INC                               | 2- 53     | 1,652,400 | 0        | 1,652,400   | 30,519.83    |
| S B HOLDINGS INC                             | 2- 50     | 255,900   | 0        | 255,900     | 4,726.47     |
| SALTZER WILLIAM C (LIFE EST)                 | 2- 30     | 34,700    | 112,500  | 138,400     | 2,556.25     |
| LITTLEFIELD ROGER (REMAINDERMAN)             |           |           |          |             |              |
| SANBORN EVELYN                               | 1- 13     | 88,400    | 89,800   | 169,400     | 3,128.82     |
| SANDERS DOUGLAS W & MONIQUE S                | 3- 43E    | 51,500    | 168,800  | 211,500     | 3,906.41     |
| SANTINI ADRIENNE M                           | 5- 41D- 1 | 46,000    | 164,200  | 201,400     | 3,719.86     |
| SARGENT JAMES W & PENNY K                    | 4- 39-5   | 36,300    | 0        | 36,300      | 670.46       |
| SAWYER DEBRA                                 | 5- 29-4   | 41,100    | 146,100  | 178,400     | 3,295.05     |
| SAWYER JEFFREY P & KRISTA J                  | 3- 68A    | 36,000    | 164,400  | 200,400     | 3,701.39     |
| SAYWARD JEFFREY L & KIM M                    | 2- 15D- 4 | 43,000    | 138,600  | 172,800     | 3,191.62     |
| SBM CORPORATION                              | 4- 16B    | 25,200    | 0        | 25,200      | 465.44       |
| SCHAEBERLE MICHAEL D & CHERYL M              | 7- 4      | 50,200    | 164,000  | 214,200     | 3,956.27     |
| SCOTT MICHAEL M & JENNIFER G                 | 8- 13D- 2 | 47,400    | 155,100  | 193,700     | 3,577.64     |
| SEAVEY JOHN A                                | 1- 12D-31 | 44,200    | 142,500  | 177,900     | 3,285.81     |
| SEVIGNY MATTHEW L & AMY                      | 9- 1-3    | 43,100    | 153,000  | 187,300     | 3,459.43     |
| SHAW DANIEL D                                | 2- 80     | 3,600     | 0        | 3,600       | 66.49        |
| SHAW ROCHELLE D                              | 4- 10-4   | 46,200    | 218,500  | 255,900     | 4,726.47     |
| SHAW YVONNE P & RICHARD M                    | 5- 11-2   | 78,300    | 170,500  | 240,000     | 4,432.80     |
| SHEA KEVIN J & LINDA K                       | 2- 14D- 5 | 43,200    | 151,500  | 185,900     | 3,433.57     |
| SHERMAN CHARLES A III & LINDA A              | 3- 56     | 76,550    | 116,500  | 184,250     | 3,403.10     |
| SHUFFLEBURG JARILYN S                        | 2- 21D-10 | 48,400    | 117,800  | 157,400     | 2,907.18     |
| SIROIS APRIL L                               | 2- 20D- 1 | 44,700    | 158,700  | 194,600     | 3,594.26     |
| SKILLINGS DAVID & LISA                       | 4- 16D- 1 | 42,700    | 163,200  | 197,100     | 3,640.44     |
| SMALL FREDRICK L & WANDA                     | 3- 7      | 43,000    | 126,400  | 169,400     | 3,128.82     |
| SMITH DAVID W HEIRS OF                       | 3- 37-1   | 86,500    | 0        | 86,500      | 1,597.66     |
| SMITH HOWARD F JR & NICHOLS EVELYN L         | 3- 28     | 47,500    | 77,100   | 115,800     | 2,138.83     |
| SMITH RICHARD C                              | 7- 10A    | 7,000     | 0        | 7,000       | 129.29       |
| SMITH RUTH S                                 | 3- 16     | 61,200    | 75,900   | 123,020     | 2,272.18     |
| SMITH WALKER HEIRS OF                        | 3- 20     | 90,978    | 128,600  | 210,778     | 3,893.07     |
| SOMMER RYAN A & SHELLY N                     | 3- 30     | 41,400    | 169,400  | 202,000     | 3,730.94     |
| SOUCY CONNIE L & FABIAN R                    | 2- 68-2   | 43,100    | 76,600   | 119,700     | 2,210.86     |
| SOULE BARTON & PATRICIA                      | 2- 12D- 6 | 43,000    | 102,400  | 136,600     | 2,523.00     |
| SOULIERE MICHAEL                             | 5- 32     | 103,500   | 169,300  | 264,000     | 4,876.08     |
| SOULIERE MICHAEL & CLAIRE                    | 5- 44     | 40,000    | 0        | 40,000      | 738.80       |

## REAL ESTATE TAX LIST 2013

| Owner   | Map Lot   | Land    | Building | RE Billable | Original Tax |
|---|-----------|---------|----------|-------------|--------------|
| SOULIERE MICHAEL A & CLAIRE D   | 5- 32-3   | 70,400  | 0        | 70,400      | 1,300.29     |
| ST LOUIS CHARLES  | 8- 8T 9   | 0       | 36,500   | 36,500      | 674.16       |
| STARBIRD JOANN J & DAVID W  | 4- 45     | 242,100 | 265,400  | 498,700     | 9,210.99     |
| STEARNS JASON W   | 2- 65-4   | 43,000  | 90,000   | 133,000     | 2,456.51     |
| STEBBINS SCOTT  | 3- 69-2   | 56,500  | 99,800   | 147,500     | 2,724.33     |
| STEEVES JAMES D II & JENNIFER C   | 4- 16D-11 | 38,500  | 290,300  | 328,800     | 6,072.94     |
| STEFFAN KATHLEEN  | 5- 19-4   | 37,600  | 107,200  | 136,000     | 2,511.92     |
| STEINDL ANDREW G & TERESA R   | 3- 4D- 2  | 54,000  | 264,600  | 309,800     | 5,722.01     |
| STEWART DARRELL F & GLORIA  | 7- 23     | 37,000  | 111,300  | 134,220     | 2,479.04     |
| STILPHEN LINDA  | 9- 4      | 52,900  | 171,300  | 215,400     | 3,978.44     |
| STOKES CARRIE L   | 2- 37     | 40,000  | 53,300   | 84,500      | 1,560.72     |
| STONE KEITH & KELLY   | 6- 51-3   | 46,100  | 155,900  | 193,200     | 3,568.40     |
| STUBINSKI SCOTT B   | 1- 12D-18 | 51,400  | 131,100  | 173,700     | 3,208.24     |
| STURDEVANT NANCY J  | 3- 16-1   | 49,200  | 114,300  | 154,700     | 2,857.31     |
| STURDIVANT HANNAH K   | 8- 13D- 4 | 56,100  | 146,900  | 203,000     | 3,749.41     |
| SUGHRUE BARTHOLOMEW III & SUGHRUE BRANDAN                               | 4- 1-3    | 3,100   | 0        | 3,100       | 57.26        |
| SUGHRUE BARTHOLOMEW J III &<br>SUGHRUE BRANDAN PERSONAL REPRESENTATIVES | 4- 1      | 128,000 | 127,000  | 255,000     | 4,709.85     |
| SUGHRUE BRANDAN J & CATHLEEN A  | 4- 1-2    | 36,000  | 153,300  | 180,500     | 3,333.84     |
| SUGHRUE GARRETT   | 4- 1-5    | 68,000  | 160,500  | 219,700     | 4,057.86     |
| SUGHRUE PATRICK M   | 4- 1-4    | 68,500  | 223,200  | 282,900     | 5,225.16     |
| SULLIVAN NANCY A & SULLIVAN RICHARD R JR (TIC)                          | 3- 43A    | 46,400  | 213,000  | 245,320     | 4,531.06     |
| SWAN CAROL  | 4- 30F- 5 | 69,200  | 158,800  | 219,200     | 4,048.62     |
| SWAN CAROL  | 5- 6-1    | 49,300  | 0        | 49,300      | 910.57       |
| SWAN POND SUBDIVISION HOMEOWNERS' ASSO                                  | 3- 64-14  | 1,400   | 0        | 1,400       | 25.86        |
| SWAN SAMUEL D   | 4- 33     | 46,000  | 128,400  | 165,600     | 3,058.63     |
| SWAN SAMUEL D   | 5- 5-3    | 33,700  | 0        | 33,700      | 622.44       |
| SWAN TIMOTHY & RINKS-SWAN SHELENE                                       | 4- 30F- 4 | 68,400  | 136,100  | 204,500     | 3,777.12     |
| SWEENEY PATRICK W   | 7- 7-6    | 79,600  | 200,800  | 271,600     | 5,016.45     |
| SYLVAIN MAURILLE O & MARIANNE C   | 6- 41D- 2 | 46,600  | 175,500  | 213,300     | 3,939.65     |
| SYLVESTRE ARLINE  | 2- 38     | 47,600  | 53,200   | 92,000      | 1,699.24     |
| SYLVESTRE DANIEL D JR & BRICKETT AMY LYNNE                              | 5- 19-5   | 33,400  | 163,500  | 188,100     | 3,474.21     |
| SYLVESTRE DONALD JR & PENDLETON DAVID                                   | 5- 15     | 87,300  | 213,400  | 291,900     | 5,391.39     |
| TALBOT ROBIN V & JENNIFER   | 3- 15D- 8 | 46,500  | 201,800  | 239,500     | 4,423.57     |
| TANGNEY SUSAN M & PATRICK J   | 6- 44D- 2 | 82,100  | 209,600  | 282,900     | 5,225.16     |
| TANGUAY DAVID L & DEBORAH L   | 8- 10     | 63,000  | 67,800   | 122,000     | 2,253.34     |
| TANGUAY KEVIN C   | 2- 14D-16 | 43,600  | 116,400  | 160,000     | 2,955.20     |
| TARBOX CAROLINE W   | 6- 47     | 52,700  | 98,300   | 142,200     | 2,626.43     |
| TARBOX PETER & KATHLEEN LYNN  | 2- 31-1   | 47,300  | 92,800   | 140,100     | 2,587.65     |
| TARBOX PETER & KATHLEEN LYNN  | 2- 31A    | 46,200  | 79,600   | 117,000     | 2,160.99     |
| TARDIFF BEATRICE HEIRS OF   | 6- 50     | 117,700 | 0        | 117,700     | 2,173.92     |
| TARDIFF RICHARD H & LOUISE R  | 6- 50-1   | 54,800  | 500      | 55,300      | 1,021.39     |
| TARDIFF RICHARD H & LOUISE  | 6- 49     | 46,500  | 105,000  | 142,700     | 2,635.67     |
| TARTRE MARGARET A   | 5- 13-10  | 46,000  | 87,500   | 124,700     | 2,303.21     |
| TAYLOR GEORGE J & COLLEEN M   | 2- 23-1   | 33,000  | 88,300   | 121,300     | 2,240.41     |
| TAYLOR GERALD & CHERYL  | 7- 7-1    | 46,300  | 120,200  | 157,700     | 2,912.72     |
| TAYLOR JAMES P & CHRISTINE C  | 2- 75E    | 36,000  | 102,700  | 129,900     | 2,399.25     |
| TAYLOR STACEY L   | 2- 75     | 77,500  | 102,900  | 171,600     | 3,169.45     |

## REAL ESTATE TAX LIST 2013

| Owner                               | Map Lot   | Land    | Building | RE Billable | Original Tax |
|-------------------------------------|-----------|---------|----------|-------------|--------------|
| TENNEY TIMOTHY H & CYNTHIA J        | 9- 8      | 43,000  | 109,900  | 144,100     | 2,661.53     |
| THEBARGE MARK R & PATRICIA H        | 3- 71-2   | 52,200  | 113,900  | 157,300     | 2,905.33     |
| THERIAULT DAVID M & LUANNE M        | 3- 43D    | 46,000  | 128,400  | 165,600     | 3,058.63     |
| THERIAULT KIRK W & RAE B            | 1- 12D- 3 | 44,500  | 101,400  | 137,100     | 2,532.24     |
| THIBODEAU STACY A                   | 2- 12D- 1 | 43,000  | 81,800   | 116,000     | 2,142.52     |
| THOMAS MICHELLE A                   | 2- 21D-15 | 49,300  | 96,100   | 136,600     | 2,523.00     |
| THOMEN ANDREW & WAKEFIELD REBECCA K | 7- 28     | 37,000  | 80,000   | 108,200     | 1,998.45     |
| THOMPSON WILLIAM A & LAURIE C       | 4- 12-2   | 46,000  | 167,000  | 204,200     | 3,771.57     |
| TIBBETTS JILL M                     | 7- 5      | 41,500  | 84,800   | 117,500     | 2,170.23     |
| TOZIER GREGORY A                    | 8- 29     | 43,000  | 61,600   | 95,800      | 1,769.43     |
| TOZIER RICHARD & RETA               | 8- 26     | 33,000  | 8,000    | 41,000      | 757.27       |
| TOZIER RICHARD & RETA               | 2- 16     | 43,000  | 65,100   | 99,300      | 1,834.07     |
| TOZIER RICHARD G & RETA D           | 8- 7      | 45,800  | 64,500   | 110,300     | 2,037.24     |
| TRACY MICHAEL A                     | 5- 26     | 113,600 | 0        | 113,600     | 2,098.19     |
| TRACY MICHAEL A & DIANA K           | 5- 25     | 70,900  | 77,700   | 148,600     | 2,744.64     |
| TRAFFORD MARK A & DESMOND SANDRA D  | 2- 12D- 2 | 43,300  | 222,300  | 256,800     | 4,743.10     |
| TRASK JAMES R & SANDRA J            | 5- 35A- 1 | 36,000  | 180,800  | 208,000     | 3,841.76     |
| TRASK JASON W & ABAGAIL J           | 5- 21-2   | 37,500  | 115,700  | 153,200     | 2,829.60     |
| TRASK KACIE D                       | 5- 21-3   | 37,500  | 126,400  | 155,100     | 2,864.70     |
| TRAYNOR TIMOTHY J & KATHY L         | 2- 12D- 5 | 43,000  | 74,700   | 108,900     | 2,011.38     |
| TREMBLAY KIT E                      | 3- 67     | 49,500  | 48,300   | 89,000      | 1,643.83     |
| TREMBLAY ROBERT R & LINDA M         | 4- 39-7   | 53,000  | 183,700  | 227,900     | 4,209.31     |
| TRIPP NORMAN F & BARBARA L          | 5- 17     | 40,600  | 113,900  | 145,700     | 2,691.08     |
| TRIPP CRAIG W & DEBORAH M           |           |         |          |             |              |
| TROTTIER CARL & LORI                | 3- 15D-10 | 46,500  | 199,500  | 237,200     | 4,381.08     |
| TUCKER TERRANCE & JULIE W           | 3- 25-2   | 46,100  | 108,500  | 140,520     | 2,595.40     |
| TUKEY ROBERT L JR                   | 7- 1- 1   | 41,700  | 114,700  | 147,600     | 2,726.17     |
| VALENTE JAMES A                     | 4- 5-2    | 61,500  | 89,200   | 141,900     | 2,620.89     |
| VALLIERE WILLIAM & THERESA          | 8- 18     | 37,000  | 70,800   | 99,000      | 1,828.53     |
| VANDERMEER JAYSON & REBECCA         | 3- 4D- 3  | 61,800  | 203,800  | 256,800     | 4,743.10     |
| VARTANIAN JAMES                     | 8- 8T 1   | 0       | 16,200   | 16,200      | 299.21       |
| VENTURA THOMAS S & HILARY M         | 4- 39-3   | 32,500  | 0        | 32,500      | 600.28       |
| VEZINA DERRICK D & LAURIE A         | 5- 28-2   | 46,700  | 180,200  | 218,100     | 4,028.31     |
| VIEIRA ANTONIO J & MARIA E          | 5- 35A- 7 | 36,000  | 228,000  | 264,000     | 4,876.08     |
| VIGUE JUDITH                        | 1- 17-1   | 54,000  | 150,800  | 196,000     | 3,620.12     |
| VIGUE PROPERTY MANAGEMENT LLC       | 3- 9      | 60,000  | 81,800   | 141,800     | 2,619.05     |
| VOISINE NORMAND & PATRICIA L        | 3- 67A    | 64,100  | 99,900   | 155,200     | 2,866.54     |
| VOISINE NORMAND J TRUS OF THE       | 3- 67-3   | 46,200  | 101,100  | 147,300     | 2,720.63     |
| WADDINGTON MICHAEL & JULIE          | 2- 11-1   | 36,000  | 93,100   | 120,300     | 2,221.94     |
| WADDINGTON ROY W & PATRICIA A       | 2- 11-2   | 44,000  | 141,100  | 171,020     | 3,158.74     |
| WALKER KARLYN & CARL                | 2- 59A    | 34,600  | 0        | 34,600      | 639.06       |
| WALKER KARLYN E & FREEMAN LESLIE L  | 2- 63     | 46,000  | 45,000   | 91,000      | 1,680.77     |
| WALLS GARDNER R & MARILYN J         | 4- 15-1   | 46,000  | 143,900  | 181,100     | 3,344.92     |
| WALSH SARAH C & CARL D              | 2- 14B- 2 | 43,000  | 104,100  | 138,300     | 2,554.40     |
| WALTON KATHY A                      | 5- 30     | 42,200  | 105,900  | 139,300     | 2,572.87     |
| WALTON MARK                         | 2- 59-1   | 31,700  | 0        | 31,700      | 585.50       |
| WALTON MARK A & ROBIN K             | 3- 19     | 66,300  | 140,400  | 197,900     | 3,655.21     |
| WARREN PETER J & JOAN H             | 5- 15-1B  | 46,200  | 231,200  | 263,320     | 4,863.52     |

## REAL ESTATE TAX LIST 2013

| Owner                                | Map Lot   | Land   | Building | RE Billable | Original Tax |
|--------------------------------------|-----------|--------|----------|-------------|--------------|
| WATERHOUSE JAMES C III & JAYNE L     | 3- 23-4   | 64,000 | 280,000  | 335,200     | 6,191.14     |
| WATERHOUSE JAMES C JR & JOAN         | 3- 24     | 70,400 | 70,000   | 131,600     | 2,430.65     |
| WATERHOUSE JEREMY C & SAMANTHA E     | 3- 23-2   | 46,000 | 156,700  | 193,900     | 3,581.33     |
| WATERHOUSE JOEL S & CYR KEVIN J      | 3- 23-3   | 46,000 | 141,800  | 187,800     | 3,468.67     |
| WATERHOUSE JOHN M                    | 3- 23-1   | 47,500 | 118,200  | 156,900     | 2,897.94     |
| WATERHOUSE THERESA C                 | 4- 36     | 36,000 | 110,100  | 137,300     | 2,535.93     |
| WEAVER JUDITH M & RONALD M V         | 2- 12D- 8 | 43,000 | 102,800  | 137,000     | 2,530.39     |
| WEBBER ERIN L                        | 4- 30F- 6 | 51,700 | 0        | 51,700      | 954.90       |
| WELCH NANCY R                        | 5- 37     | 43,000 | 42,600   | 76,800      | 1,418.50     |
| WHITE DOROTHY                        | 5- 19-1   | 36,000 | 41,300   | 68,500      | 1,265.20     |
| WHITEHOUSE JAMES E                   | 4- 34-3   | 48,100 | 29,500   | 68,800      | 1,270.74     |
| WHITEHURST JOSEPH & TAMARAH          | 1- 12D-36 | 56,400 | 130,000  | 177,600     | 3,280.27     |
| WHITNEY DARRELL & LISA               | 3- 43G-1  | 40,100 | 285,900  | 326,000     | 6,021.22     |
| WIGGAN HOPETON O & LISA L            | 2- 11     | 43,000 | 121,500  | 155,700     | 2,875.78     |
| WILCOX PAMELA L                      | 4- 14-1   | 46,000 | 100,300  | 137,500     | 2,539.63     |
| WILKINSON CHARLES & ANNE             | 7- 7-4    | 50,200 | 101,900  | 143,300     | 2,646.75     |
| WILSON STEVE & DIANE TRUSTEES        | 4- 10-3   | 44,000 | 145,100  | 180,300     | 3,330.14     |
| WOOD RICHARD L JR & HOLDEN LINDSAY J | 4- 39-8   | 46,100 | 262,600  | 299,900     | 5,539.15     |
| WOOD TIMOTHY G & CATHERINE M         | 3- 67-2   | 43,000 | 44,500   | 87,500      | 1,616.13     |
| WOODWARD CARL & PAMELA A             | 2- 69-3   | 44,000 | 129,100  | 164,300     | 3,034.62     |
| WOODWARD LAURALEE                    | 1- 12D- 2 | 44,200 | 84,500   | 119,900     | 2,214.55     |
| WOODWARD ROBERT R                    | 3- 57A    | 44,500 | 44,300   | 80,000      | 1,477.60     |
| WOODWORTH BRYAN L & PHYLLIS G        | 3- 43B-1  | 53,700 | 118,300  | 172,000     | 3,176.84     |
| WOOSTER HARRY M JR                   | 5- 24     | 51,500 | 83,100   | 125,800     | 2,323.53     |
| WORK GLENDINE ANDERSON               | 4- 30A    | 60,700 | 120,500  | 172,400     | 3,184.23     |
| WORK GLENDINE ANDERSON               | 5- 5-4    | 3,795  | 0        | 3,795       | 70.09        |
| WORMWOOD EDMOND W & MARGARET E       | 4- 42     | 46,000 | 61,100   | 98,300      | 1,815.60     |
| WORMWOOD RONALD & SARAH              | 2- 21A    | 39,500 | 0        | 39,500      | 729.57       |
| WORMWOOD RONALD & SARAH              | 5- 34-2   | 46,900 | 262,100  | 300,200     | 5,544.69     |
| WORMWOOD RONALD A & SARAH            | 5- 34     | 67,800 | 0        | 67,800      | 1,252.27     |
| WORMWOOD RONALD A & SARAH            | 5- 32-2   | 78,500 | 0        | 78,500      | 1,449.90     |
| WORMWOOD RONALD A & SARAH            | 5- 49     | 4,000  | 0        | 4,000       | 73.88        |
| WRIGHT DANA S & GLORIA J             | 2- 21D- 8 | 52,600 | 113,200  | 157,000     | 2,899.79     |
| YORK COUNTY FISH & GAME CLUB         | 3- 13     | 98,000 | 24,900   | 122,900     | 2,269.96     |
| YORK COUNTY FISH & GAME CLUB         | 3- 11     | 34,000 | 0        | 34,000      | 627.98       |
| YORK COUNTY FISH & GAME CLUB         | 3- 10     | 25,900 | 0        | 25,900      | 478.37       |
| YOUNG CHARLES N & JEAN W             | 4- 39     | 49,000 | 106,800  | 155,800     | 2,877.63     |

## PERSONAL PROPERTY TAX LIST 2013

| Owner                             | PP Billable Value | Original Tax | BETE Exempt  | State Reimb. |
|-----------------------------------|-------------------|--------------|--------------|--------------|
| ADORN QUALITY PAINTING LLC        |                   |              | 1,700.00     | 15.70        |
| AHEARN FREDERICK J                | 6,900.00          | 127.44       |              |              |
| ANDY'S AGWAY INC                  | 9,200.00          | 169.92       |              |              |
| ARNOLD GLEN                       |                   |              | 4,000.00     | 36.94        |
| AUTO-MANIA INC                    | 9,300.00          | 171.77       |              |              |
| BEDARD RONALD                     | 4,600.00          | 84.96        |              |              |
| BOILING SPRING LANDSCAPE INC      | 45,100.00         | 833.00       |              |              |
| CIANBRO EQUIPMENT LLC             | 1,000.00          | 18.47        | 1,500.00     | 13.85        |
| COLE ALBERT P JR                  | 5,700.00          | 105.28       | 600.00       | 5.54         |
| COLE FARM DAIRY INC               | 12,600.00         | 232.72       |              |              |
| CUSHMAN HOWARD                    |                   |              | 1,500.00     | 13.85        |
| DANCAUSE BRIAN                    | 11,600.00         | 214.25       |              |              |
| DAYTON SAND & GRAVEL INC          | 1,313,900.00      | 24,267.73    | 1,853,400.00 | 17,116.15    |
| DIRECTV LLC                       | 23,400.00         | 432.20       |              |              |
| DISH NETWORK LLC                  | 12,900.00         | 238.26       |              |              |
| DUBE DESIGN & CONSTRUCTION INC    | 3,100.00          | 57.26        |              |              |
| EASY LIVING HOMES INC             | 3,500.00          | 64.65        |              |              |
| FARM CREDIT LEASING SERVICES CORP | 11,600.00         | 214.25       |              |              |
| FITZPATRICK PAUL W JR             | 9,300.00          | 171.77       |              |              |
| FLIPPIN' GOOD LLC                 | 10,000.00         | 184.70       |              |              |
| FOLEY BRENT                       | 2,300.00          | 42.48        |              |              |
| GARY'S ELECTRIC INC               | 2,300.00          | 42.48        |              |              |
| GENUINE PARTS COMPANY             | 22,400.00         | 413.73       |              |              |
| GONNEVILLE DONNA & ROGER          | 4,200.00          | 77.57        |              |              |
| GONNEVILLE ROGER                  | 7,500.00          | 138.53       |              |              |
| GRAYHAWK LEASING LLC              | 2,000.00          | 36.94        |              |              |
| HARRIS CLINTON A                  | 37,700.00         | 696.32       |              |              |
| HARRIS KEITH                      | 4,800.00          | 88.66        | 23,300.00    | 215.18       |
| HARRIS WILLIAM W & DIXIE A        | 31,800.00         | 587.35       |              |              |
| HARRIS WILLIAM W & DIXIE A        | 24,600.00         | 454.36       |              |              |
| HILL C DAVID & ROSE MARIE         | 12,500.00         | 230.88       | 7,200.00     | 66.49        |
| HOOD JOHN N                       | 21,400.00         | 395.26       |              |              |
| JACKSON LEON & TINA               | 1,800.00          | 33.25        | 52,400.00    | 483.91       |
| LAMBERT DANA                      | 3,500.00          | 64.65        |              |              |
| LARIVIERE CRYSTAL ANNE            | 1,600.00          | 29.55        |              |              |
| LEBLANC EDWARD III                | 7,100.00          | 131.14       |              |              |
| LEBLANC EDWARD III & SARAH        | 49,700.00         | 917.96       |              |              |
| LECLERC NORMAND R                 | 15,100.00         | 278.90       | 2,600.00     | 24.01        |
| LEVECQUE DAVID M                  | 21,700.00         | 400.80       |              |              |
| LHEUREUX CHRISTOPHER & CHERYL     | 2,400.00          | 44.33        | 2,000.00     | 18.47        |
| LITTLEFIELD SCOTT & MICHELLE      | 5,800.00          | 107.13       |              |              |
| MAINE FIBER COMPANY INC           | 15,300.00         | 282.59       |              |              |
| MCLAUGHLIN JOSEPH & MAXINE        | 8,900.00          | 164.38       |              |              |
| MESERVE CLEMENT JR                | 7,900.00          | 145.91       | 14,500.00    | 133.91       |
| MESERVE VALERIE                   | 1,700.00          | 31.40        |              |              |
| PIERSONS NURSERIES INC            | 96,200.00         | 1,776.81     |              |              |
| PINET WILLIAM                     | 5,800.00          | 107.13       |              |              |

## PERSONAL PROPERTY TAX LIST 2013

| Owner                           | PP Billable Value | Original Tax | BETE Exempt | State Reimb. |
|---------------------------------|-------------------|--------------|-------------|--------------|
| POIRIER PAUL                    | 64,500.00         | 1,191.32     |             |              |
| POIRIER THEODORE M              | 15,600.00         | 288.13       |             |              |
| RICKSHAW DEVELOPMENT CORP       | 3,600.00          | 66.49        | 9,700.00    | 89.58        |
| ROBERGE MICHAEL J SR            | 1,900.00          | 35.09        |             |              |
| ROBERTS JAMES                   | 3,500.00          | 64.65        |             |              |
| ROD'S ELECTRIC INC              | 2,400.00          | 44.33        |             |              |
| SAWYER JEFFREY P                | 46,200.00         | 853.31       |             |              |
| SEVIGNY MATTHEW                 | 28,900.00         | 533.78       |             |              |
| SMR ELECTRIC INC                | 2,300.00          | 42.48        |             |              |
| SOULIERE SERVICES LLC           | 34,700.00         | 640.91       |             |              |
| STEVE MORSE CARPENTRY INC       | 2,500.00          | 46.18        |             |              |
| STRATEGIC CONCEPTS              | 1,700.00          | 31.40        |             |              |
| TANGUAY DAVID                   | 7,800.00          | 144.07       |             |              |
| TANGUAY KEVIN                   | 2,300.00          | 42.48        |             |              |
| TIME WARNER CABLE INTERNET LLC  | 16,100.00         | 297.37       |             |              |
| TIME WARNER CABLE NORTHEAST LLC | 439,500.00        | 8,117.57     |             |              |
| TONY'S HVACR INC                | 1,400.00          | 25.86        | 400.00      | 3.69         |



## CODE ENFORCEMENT OFFICE REPORT 2013

### BUILDING PERMITS ISSUED

|   |                    |   |                     |
|---|--------------------|---|---------------------|
| 4 | Growth             | 4 | Additions           |
| 5 | Single Family Home | 7 | Garage              |
| 1 | Swimming Pool      | 2 | Accessory Structure |
| 6 | Deck               | 1 | Mobile Home         |

### PLUMBING PERMITS ISSUED

11 External Permits

14 Internal Permits

Permits are needed for any change, addition or modification in construction (other than cosmetic changes), to structural members of buildings such as bearing walls, columns, beams and girders. Also, a permit is required for sheds, foundations, pools (in-ground), chimneys, fireplaces, demolition, remodeling projects and any plumbing projects.

I want to remind everyone to be sure to have your street numbers located where they are visible from the road. This is extremely important in case of an emergency.

Respectfully Submitted:  
Jim Roberts, Code Officer

The Town of Dayton Zoning Ordinance can be found on the town's website under Ordinances.

*Photo courtesy of Andrew & Becki Thomen*



## **DAYTON HISTORICAL SOCIETY**

### Annual Report for the Fiscal Year Ending June 30, 2013

A small group of residents started the Dayton Historical Society in February, 2001 with the goal of preserving Dayton history and saving the Franklin-Dow School, the town's remaining one-room schoolhouse, located on the corner of Buzzell Road and Murch Road. Since 2001 the Historical Society has replaced the roof and repaired the foundation, installed an electrical box, and had the exterior walls repaired and painted. In 2006 attention shifted to the interior, and the tin walls were patched and painted and the floor was refinished. Grates were installed in the foundation to improve air flow and reduce interior moisture. There is still much work to do: the building needs to be rewired for electricity, the coat room is unfinished, and the exterior walls need constant maintenance.

The Historical Society is also interested in preserving local cemeteries and is pleased to present an online, searchable database of Dayton cemeteries. Please visit our website at [www.daytonhistoricalsociety.org](http://www.daytonhistoricalsociety.org).

Meetings are generally held on the last Tuesday of the month, with combined November/December and January/February meetings. Summer meetings are held at 6:30 PM at the Franklin-Dow Schoolhouse on the corner of Murch Road and Buzzell Road and winter meetings are held at 6:30 PM at Harris Farm Ski Hut. We welcome anyone with an interest in Dayton history, whether or not they reside in town. Annual dues are \$10.00 per person.

The Society's sources of funds are membership fees and the generous donations of former students, interested residents and local businesses, as well as a yearly amount requested from the Town. The Society also holds bake sales at elections. A very popular fundraiser is the Dayton Calendar, featuring historic photos of Dayton from private collections. This has been produced for several years and has become a collectors' item. All funds go to the restoration of the Schoolhouse.

Members are actively seeking photos for the 2015 calendar. If you have any you wish to share, please contact a member. Your photos will be scanned and returned to you. The Dayton Historical Society also seeks donations of money, time, and items of historical interest, especially school furnishings.

For more information, please visit our website at [www.daytonhistoricalsociety.org](http://www.daytonhistoricalsociety.org) or contact Andy and Valerie Cole at 499-8224.



## PARKS & RECREATION COMMITTEE

Last fall, several parents, grandparents and community members came together to address the aging playground at our town park, which is also used by the school children while out at recess. We quickly realized that we all had a vision of not just improving the play area but to bring much needed recreation programs to community members of all ages. We soon became the new Parks & Recreation Committee and haven't slowed down since! Not only have we raised several thousand dollars towards the playground improvement and spent many hours researching, planning and meeting with playground representatives, but we have also offered several new recreation programs in addition to the existing soccer and basketball programs. Both soccer and basketball each had about 40 participants.

This winter, we started offering "Parent's Night Out" once a month. Parents bring their children to the gym to enjoy crafts, dinner and games while parents have a few hours to enjoy a dinner out, shopping or just time at home in a quiet house. A 6-week Game Session was also offered which was a huge success with over 30 children and 15 parents participating! Some families took advantage of the "Open Gym" on Saturday mornings and then stayed for the Game Session. Kids, and parents, played kick ball, musical chairs, line-tag and the favorite Dodge Ball! We offered a "Spring Sports Equipment Swap" as well and hope to continue with one in the fall. We have also been trying to get a preschool playgroup up and running as well as cribbage as we know many folks have requested this. Stay tuned and stay informed on what we have going on; send an email to [daytonrec@roadrunner.com](mailto:daytonrec@roadrunner.com) to be added to our programs email list.

We would like to THANK all community members who continue to support the Parks & Recreation Committee with financial contributions as well as those who volunteer for our various activities. Without our volunteers we would not be successful!

Respectfully submitted: Ryan Sommer, Chair



## MUNICIPAL BUILDING & FIELD UPDATE

Last fall a small but dedicated group of volunteers made an attempt to finish the excavation of the new Municipal Fields before winter set in! We made significant progress, but once again Mother Nature beat us. However by the time this report is printed, the backstop should be installed, and grass seed spread ready for the fall baseball/softball season. We are also installing a fence along the property that runs parallel with Clarks Mills Road. This will help us keep vehicles from entering and driving across the new fields. This has been a long term project and one that would not have been possible without the dedication of time, equipment and materials. A pat on the back to the following individuals and companies for the latest round of field work.

Rusty Keene  
Scott Littlefield  
Scott Hebert  
Mike Souliere

Dayton Sand & Gravel  
Big Boy Trucking  
Dearborn Construction  
Souliere & Son



Brian Dancause  
Justin Sawyer  
Tim Whitten  
Mark Grantham  
Brian Pellerin

Dancause Construction  
Sawyer & Sons  
Fitzpatrick Trucking  
Dayton Snow Fighters  
Joe Gagne

Thank You Bill & Liz Baynes for donating your time once again to keep the oasis around the flag pole looking fantastic.. It is one of the first things you notice as you approach the municipal building. Great Job!

**“Volunteers,” transforming a town into a community!!  
~ THANK YOU EVERYONE!! ~**

## **DAYTON PLANNING BOARD ANNUAL REPORT**

### **Fiscal Year Ending June 30, 2013**

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2012- June 30, 2013. The following is a summary of the year's work:

|                          |  |
|--------------------------|--|
| Regular meetings:        | 11   |
| Site Walks:              | 1 – Poirier Property, Kyle Drive   |
| Public Hearings:         | 1 – Poirier Property, Kyle Drive   |
| Conditional Use Permits: | 1 issued– Paul Poirier allowing storage of plow trucks, with conditions  |
| Subdivisions:            | Approved two-year extension of Phase 3 in Linwood Acres<br>Reclassified a lot in Cook's Brook subdivision as a buildable lot |

The Planning Board is scheduled to meet twice a month, on the first and third Tuesday, beginning at 7:00 PM at the Town Hall. If there are no items on the agenda one meeting per month may be canceled. The agenda and meeting information is available on the town web site at [www.dayton-me.gov](http://www.dayton-me.gov). Meetings are open to the public.

Public Hearings are held as needed and are advertised in the Biddeford-Saco Courier and on the Town of Dayton web site. Notices are also posted in Town Hall, at Harris Farm, and at Andy's Agway.

Those wishing to appear on the Planning Board agenda are asked to submit a form stating their request. The form may be obtained at Town Hall. Conditional Use Permit and subdivision applications are available at the Town Hall. Copies of the Town's Zoning Ordinance and Subdivision Regulations are also available at Town Hall for a small fee.

Meeting minutes are available on the Town's web site under "Agenda and Minutes- Planning Board".

Respectfully submitted: Valerie Cole, Secretary

## **SACO RIVER CORRIDOR COMMISSION**

*“Communities Working Together To Protect Our Rivers”*

The Saco River Corridor Commission (SRCC) administers the Saco River Corridor Act, which was established by the legislature in 1973. Through the Act, the Commission helps oversee land use development within 500 to 1,000 feet of the Saco, Ossipee, Little Ossipee Rivers, the Little Ossipee Flowage, and Balch Lake. The Commission is made up of representatives from twenty communities bordering these water bodies. Each of the twenty municipalities has an obligation and opportunity to be represented by one regular and one alternate member who is appointed by the Selectmen or Mayor.

The Town of Dayton is fortunate to have Sharon Martel and Thomas McKenney as its voice in the Commission. In a practical sense, being on the Commission gives the Town of Dayton an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. The Commission looks at land use issues, water quality and conservation issues covering a wide range of topics during the year.

We are pleased to report that we will have finished our thirteenth successful season of our Saco River Basin Water Quality Monitoring Program during September, 2013. Currently, we have over 18 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at thirty-five different locations during the months of May through October. All of the information relating to the past thirteen years of the Commission’s monitoring program can be found on our website located at [www.srcc-maine.org](http://www.srcc-maine.org).

Dayton residents interested in obtaining additional information about the Saco River Corridor Commission’s work or for a copy of the water quality monitoring information should feel free to call Dennis J. Finn, the Commission’s Executive Director. The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at [www.srcc-maine.org](http://www.srcc-maine.org).



*Photo courtesy of Jim Roberts*

## **LYMAN-DAYTON FIRE COMMISSION**

### **Annual Report for Calendar Year 2013**

The Fire Commissioners thank the Goodwin's Mills Fire-Rescue (GMFR) officers and members, the Lyman and Dayton Boards of Selectmen, and the Towns' Budget Committees for their continuing cooperation in working through the issues associated with the management of a Municipal Fire Department.

The Fire Commission (FC) has three members from each Town appointed by the Boards of Selectmen to manage the operation of GMFR which provides fire-emergency rescue services to the residents of Lyman and Dayton. The FC conducts business under the provisions of the Interlocal Agreement between the Towns of Lyman and Dayton, and FC Bylaws. FC meetings, minutes and documents are posted on the Towns' internet websites. Members of the public are welcome to attend the meetings.

GMFR is staffed by a full-time Fire Chief, and three full-time Firefighter/EMTs who work rotating shifts to provide two FF/EMTs on duty from 6 am to 5 pm daily. Additional staffing is provided by approximately 40 part time Call Force employees. There is no coverage at night at the Fire Station, except for winter storm or other potential emergency situations. Night emergencies are covered solely by Call Force employees. There are situations where no responders are available, which results in us asking our surrounding communities to cover these emergencies.

The Fire Commission met 24 times in Calendar Year 2013.

Major items accomplished:

- Streamlined approval procedure for payroll and accounts payable warrants.
- Amended Interlocal Agreement twice for clarification, and improvement of financial procedures.
- Approved LDFC Regulation 1104, Complaint/Compliment Reporting and Investigation Procedures to establish a formal procedure for processing reports of exceptional performance and internal/external complaints, and to regulate disciplinary actions.
- Developed alternative options for replacement of GMFR fire trucks/ambulances for presentation to Selectmen and Budget Committees (pending Towns approval).
- Developed a personnel staffing option to provide GMFR night time coverage (pending Towns approval).

Major challenges for calendar year 2014:

- Seek Town Selectmen and resident approval for additional per diem FF/EMTs to provide one employee on duty at night from 5 pm to 6 am daily.
- Seek Town Selectmen and resident approval for replacing a 1987 Fire Truck (currently out of service), and planning for replacement of a 1999 Rescue Ambulance.

Respectfully submitted: Don Herson, Fire Commission Secretary





**Goodwins Mills Fire-Rescue**  
**Office of the Fire Chief**  
481 Goodwins Mills Road  
Lyman, Maine 04002-7524

February 20, 2014

**RE: 2013 Report from the Fire Chief and Forest Fire Warden**

To the Residents of Lyman and Dayton;

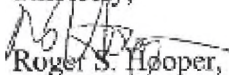
2013 proved to be as challenging as years past. We saw a decrease in the number of 9-1-1 calls compared to 2012. We ended 2013 with 629 calls, a decrease of 85 from 2012. We evaluated 476 patients and transported 317 to a local hospital. We handled 136 reported fires and 107 technical rescues (including motor vehicle crashes). We issued 1201 burning permits.

In 2012, the number of calls we couldn't answer was 12, last year that number was 23. While we strive to answer every call, the increase in the number of calls is putting a strain on our volunteer style approach to emergency service. Overnight, late night and early morning calls may go unanswered. While many dedicated individuals are employed by our fire department, the volunteer style of emergency response is a concept our community has outgrown. The task of balancing work, family and being a call firefighter is impacting our members. It has become necessary to staff our fire station 24-hours a day. For the third consecutive year, I have requested funding for additional staff. It is my hope that 2014 will be the year we have 24-hour coverage.

Our fleet of fire apparatus is aging. Of our 8 vehicles, 5 were purchased between 2003 and 2011. 5 of the 8 are either overdue for replacement or should be replaced in the next 3-years. This winter I took our 1987 Ford fire engine out of service for safety concerns. Loss of this engine has a significantly negative impact on our ability to provide services. My decision to retire this engine is available in a report titled "Retirement of Engine 3". Which is available at [www.gmfd.org](http://www.gmfd.org) in the Chief's Reports section. Our 1999 Ford Ambulance needs replacement soon as well. The Fire Commission, both Boards of Selectmen and Budget Committees have recognized the importance of an apparatus replacement plan. They are working on plans to fund such a program. Development and adherence to a predictable replacement cycle to allow for better financial planning and future preparation.

The detailed Fire/Rescue annual report for 2013 is posted at [www.gmfd.org](http://www.gmfd.org) click "Chief's Reports". That report shows in detail the number of calls, types of calls, equipment usage and other statistical information. This year's report is dedicated to the memory of Captain Steven Dupras of the Goodwins Mills Fire-Rescue. He passed away on June 26, 2013.

Sincerely,

  
Roger S. Hooper,  
Fire Chief





## **MAINE STATE POLICE**

### **Troop A**

**502 Waterboro Road  
Alfred, Maine 04002**

#### **Dayton Residents:**

As most of you are aware the Maine State Police assumed the responsibility of providing law enforcement services to the town of Dayton as of March 1, 2013. This change came about as a result of negotiations between the Maine State Police and the York County Sheriff's Office, the intent was to provide a more consistent and uniform law enforcement service to the residents.

Before I go any further I would like to express to you how committed the members of Troop A are to serving the citizens of Dayton. First, we have assigned the duty of Town Liaison Officer to Sgt. Robert Burke, in this capacity Sgt. Burke will handle and coordinate any special requests from the town/residents which do not require an immediate law enforcement response. For example, Sgt. Burke can be contacted if there is a request for State Police participation in a parade, local event or formation of a neighborhood crime prevention program. Sgt. Burke can be contacted during business hours at the Alfred Barracks (459-1333) or during none business hours at the Gray Barracks (657-3030), of course if there is an emergency or an immediate need for law enforcement services please dial 911. In addition, Troop A has assigned three Troopers to patrol Dayton and Hollis, Tr. Matt Williams and his K9, Tr. Michael Pappas and Tr. Robin Parker, the Troopers can be contacted in the same manner as described above. With only two towns to patrol, our goal is for Troopers to respond quickly to calls for service and also be able to dedicate ample time to investigations and other law enforcement related services.

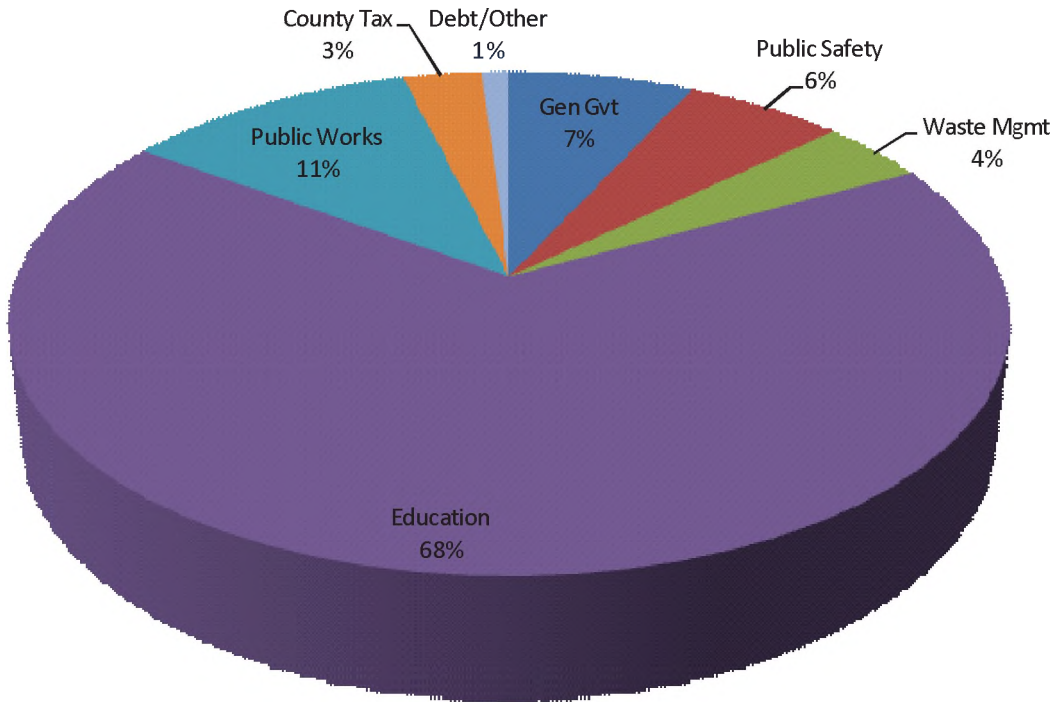
Our approach to performing our duties is based on proactive steps that include a comprehensive traffic safety initiative, monitoring criminal activity, responding to domestic violence cases, illegal drug use interdiction, school safety and related juvenile matters. In the area of traffic safety our goal is to create a safe environment for you and your family. Violations such as speeding, seatbelt usage and intersection movement will be at the top of our list as they are the root causes of a great number of crashes. In crime prevention we will monitor where and when crime is committed so that we can adequately implement strategies to deter crime, in many cases we will also seek residents assistance in being part of the solution by providing information on how not to be a victim. We will respond to domestic violence cases and immediately ensure the safety of victims, aggressors will be identified and arrested per Maine law. Illegal drug users will be identified and we will partner with Maine Drug Enforcement to arrest and prosecute these people. In the area of school safety Sgt. Jonathan Shapiro is working with school officials to ensure that in case of an emergency there is a school safety plan that can be quickly and effectively implemented. Our protocol for dealing with juveniles that have behavioral issues brings together school officials, mental health professionals, Department of Human Services, crisis intervention specialist and any other professionals that that may be needed to ensure your child and family gets the help and treatment that is necessary (this program has strict guidelines for privacy and is approved by the various stakeholders to include the Maine Attorney General's Office). Lastly when appropriate we have Mediation Services that we can refer people to, these cases are usually none criminal in nature but require conflict resolution by some other entity then law enforcement.

In closing, the members of Troop A and I hope that all Dayton residents have a safe and fun summer.

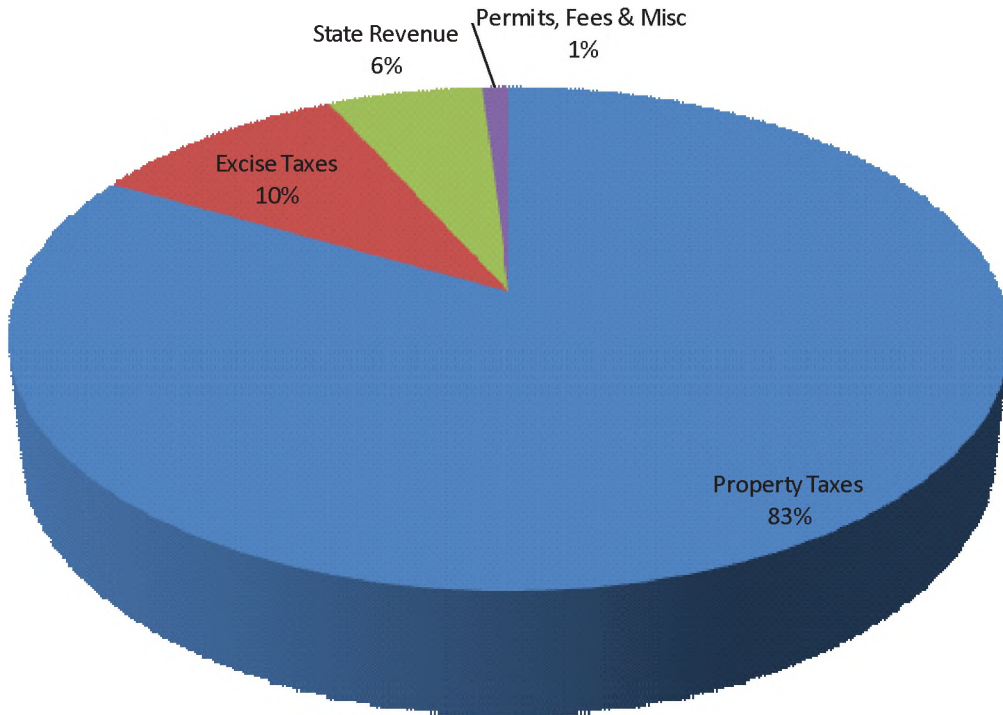
Looking forward to serving you!

**Lt. Louis L. Nyitray  
Maine State Police  
Troop A  
502 Waterboro Road  
Alfred, Maine 04002  
207-459-1333**

## Town of Dayton Expense Review 2013-2014



## Town of Dayton Revenue Review 2013-2014



**Audited Financial Statements and  
Other Financial Information**

**Town of Dayton, Maine**

**June 30, 2013**



*Proven Expertise and Integrity*

TOWN OF DAYTON, MAINE

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JUNE 30, 2013

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## INDEPENDENT AUDITORS' REPORT

Board of Selectmen  
Town of Dayton  
Dayton, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Dayton, Maine, as of and for the year ended June 30, 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 of material misstatement.

An audit includes examining, on a test basis, evidence supporting 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 assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

3 Old Orchard Road, Buxton, Maine 04093  
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609  
[www.rhrsmith.com](http://www.rhrsmith.com)



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, each major fund and the aggregate remaining fund information of the Town of Dayton, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity 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 on pages 4 through 10 and budgetary comparison information on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

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

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

*RHR Smith & Company*

Buxton, Maine  
October 1, 2013

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2013**

**(UNAUDITED)**

The following management's discussion and analysis of the Town of Dayton financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

The Town of Dayton basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have one column for the one type of town activity. The type of activity presented for the Town of Dayton is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, education, health and sanitation, recreation and culture and other unclassified.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Dayton, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Dayton can be categorized as: governmental funds.

*Governmental funds:* All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government – wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Dayton presents one column in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the General Fund.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position increased by \$417,567 from \$1,722,959 to \$2,140,526.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased to a balance of \$1,033,479 at the end of this year.

**Table 1**  
**Town of Dayton, Maine**  
**Net Position**  
**June 30,**

|  | <b>2013</b>  | <b>2012</b>  |
|--|--------------|--------------|
| <b>Assets:</b>                                     |              |              |
| Current and Other Assets                           | \$ 1,293,463 | \$ 1,045,478 |
| Capital Assets                                     | 1,272,494    | 1,134,374    |
| Total Assets                                       | 2,565,957    | 2,179,852    |
| <b>Liabilities:</b>                                |              |              |
| Current Liabilities                                | 132,390      | 130,566      |
| Long-term Debt Outstanding                         | 286,643      | 321,624      |
| Total Liabilities                                  | 419,033      | 452,190      |
| <b>Deferred Inflows of Resources:</b>              |              |              |
| Prepaid Taxes                                      | 6,398        | 4,703        |
| Total Deferred Inflows of Resources                | 6,398        | 4,703        |
| <b>Net Position:</b>                               |              |              |
| Invested in Capital Assets,<br>Net of Related Debt | 952,208      | 777,136      |
| Restricted   | 154,839      | 123,089      |
| Unrestricted                                       | 1,033,479    | 822,734      |
| Total Net Position                                 | \$ 2,140,526 | \$ 1,722,959 |

### Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.92%, while total expenses decreased by 2.09%. Most of the Town's revenues and expenses were consistent with the previous year. The largest increase in revenues was in taxes while the largest decrease in expenses was in public works.



**Table 2**  
**Town of Dayton, Maine**  
**Change in Net Position**  
**For the Years Ended June 30,**

|   | <u>2013</u>         | <u>2012</u>         |
|---|---------------------|---------------------|
| <b>Revenues</b>   |                     |                     |
| <i>Program Revenues:</i>  |                     |                     |
| Charges for Services  | \$ 25,196           | \$ 22,380           |
| Operating grants and contributions                              | 31,308              | 31,308              |
| <i>General Revenues:</i>  |                     |                     |
| Taxes   | 3,316,706           | 3,249,266           |
| Grants and contributions not restricted<br>to specific programs | 182,135             | 182,599             |
| Miscellaneous   | 15,700              | 18,092              |
| <b>Total Revenues</b>   | <u>3,571,045</u>    | <u>3,503,645</u>    |
| <b>Expenses</b>   |                     |                     |
| General government  | 227,064             | 230,774             |
| Public safety   | 208,394             | 176,698             |
| Health and sanitation   | 148,820             | 163,119             |
| Recreation and culture  | 1,261               | 2,168               |
| Education   | 2,211,738           | 2,212,990           |
| Public works  | 198,159             | 281,237             |
| County tax  | 112,755             | 109,294             |
| Unclassified  | 12,053              | 10,694              |
| Unallocated depreciation  | 19,002              | 19,004              |
| Interest on long-term debt                                      | 14,232              | 14,595              |
| <b>Total Expenses</b>   | <u>3,153,478</u>    | <u>3,220,573</u>    |
| <b>Change in Net Position</b>                                   | 417,567             | 283,072             |
| <b>Net Position - July 1</b>                                    | <u>1,722,959</u>    | <u>1,439,887</u>    |
| <b>Net Position - June 30</b>                                   | <u>\$ 2,140,526</u> | <u>\$ 1,722,959</u> |

## Financial Analysis of the Town's Fund Statements

*Governmental funds:* The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

**Table 3**  
**Town of Dayton, Maine**  
**Fund Balances - Governmental Funds**  
**June 30,**

|               | 2013         | 2012       |
|---------------|--------------|------------|
| Major Funds:  |              |            |
| General Fund: |              |            |
| Nonspendable  | \$ 3,532     | \$ -       |
| Restricted    | 154,839      | 123,089    |
| Committed     | 271,116      | 276,481    |
| Assigned      | 155,813      | 131,109    |
| Unassigned    | 606,761      | 416,269    |
|               | \$ 1,192,061 | \$ 946,948 |

The general fund total fund balance increased by \$245,113 over the prior fiscal year.

### Budgetary Highlights

There were no significant differences between the original and final budget for the general fund.

The general fund actual revenues exceeded the budget by \$87,760. This was a result of many revenues being receipted for without being budgeted.

The general fund actual expenditures were under the budget by \$220,342. All expenditure categories were under budget with the exception of public safety, recreation and county tax.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the Town increased by \$138,120 from the prior year. This is the result of current year additions of \$175,456 less current year depreciation of \$37,336.

**Table 4**  
**Town of Dayton, Maine**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

|   | <u>2013</u>         | <u>2012</u>         |
|---|---------------------|---------------------|
| Land, Buildings & Building Improvements | \$ 724,754          | \$ 747,563          |
| Equipment & Vehicles                    | 22,278              | 26,173              |
| Furniture & Fixtures                    | 5,342               | 6,232               |
| Infrastructure                          | <u>520,120</u>      | <u>354,406</u>      |
| Total                                   | <u>\$ 1,272,494</u> | <u>\$ 1,134,374</u> |

### Debt

At June 30, 2013, the Town had \$320,286 in bonds payable outstanding versus \$357,238 last fiscal year. Other obligations include accrued vacation and sick time. Refer to Note 4 of Notes to Financial Statements for more detailed information.

### Currently Known Facts, Decisions, or Conditions

#### Economic Factors and Next Year's Budgets and Rates

The Town has fallen below a sufficient level of unassigned fund balance to sustain governmental operations for a period of two to three months, while also maintaining reserve accounts for future capital and program needs.

### Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors 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 the Town Treasurer at 33 Clarks Mills Rd., Dayton, Maine 04055.

## STATEMENT A

TOWN OF DAYTON, MAINE  
STATEMENT OF NET POSITION  
JUNE 30, 2013

|  | Governmental<br>Activities |
|--|----------------------------|
| <b>ASSETS</b>  |                            |
| Current assets:  |                            |
| Cash and cash equivalents  | \$ 1,173,078               |
| Accounts receivable (net of allowance for uncollectibles):                   |                            |
| Taxes  | 6,224                      |
| Liens  | 65,522                     |
| Other  | 615                        |
| Gravel pit escrow collateral   | 44,492                     |
| Prepaid expenses   | 3,532                      |
| Total current assets   | 1,293,463                  |
| Noncurrent assets:   |                            |
| Capital assets:  |                            |
| Land and other assets not being depreciated                                  | 125,192                    |
| Buildings and equipment, net of accumulated depreciation                     | 1,147,302                  |
| Total noncurrent assets  | 1,272,494                  |
| <b>TOTAL ASSETS</b>  | <b>\$ 2,565,957</b>        |
| <b>LIABILITIES</b>   |                            |
| Current liabilities:   |                            |
| Accounts payable   | \$ 27,433                  |
| Accrued expenses   | 17,729                     |
| Due to other governments   | 5,350                      |
| Gravel pit escrow deposits   | 44,492                     |
| Current portion of long-term obligations                                     | 37,386                     |
| Total current liabilities  | 132,390                    |
| Noncurrent liabilities:  |                            |
| Noncurrent portion of long-term obligations:                                 |                            |
| Bonds payable  | 282,900                    |
| Accrued compensated absences   | 3,743                      |
| Total noncurrent liabilities   | 286,643                    |
| <b>TOTAL LIABILITIES</b>   | <b>419,033</b>             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                            |
| Prepaid taxes  | 6,398                      |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                   | <b>6,398</b>               |
| <b>NET POSITION</b>  |                            |
| Invested in capital assets, net of related debt                              | 952,208                    |
| Restricted   | 154,839                    |
| Unrestricted   | 1,033,479                  |
| <b>TOTAL NET POSITION</b>  | <b>2,140,526</b>           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES<br/>AND NET POSITION</b> | <b>\$ 2,565,957</b>        |

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DAYTON, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

STATEMENT B

| <u>Functions/Programs</u>  | <u>Expenses</u>            | <u>Program Revenues</u>         |   |   | <u>Net (Expense)<br/>Revenue &amp; Changes<br/>in Net Position</u> |
|----------------------------|----------------------------|---------------------------------|---|---|--|
|                            |                            | <u>Charges for<br/>Services</u> | <u>Operating Grants<br/>&amp; Contributions</u> | <u>Capital Grants &amp;<br/>Contributions</u> | <u>Total<br/>Governmental<br/>Activities</u>                       |
| Governmental activities:   |                            |                                 |   |   |  |
| General government         | \$ 227,064                 | \$ 25,196                       | \$ -  | \$ -  | \$ (201,868)   |
| Public safety              | 208,394                    | -                               | -   | -   | (208,394)  |
| Health and sanitation      | 148,820                    | -                               | -   | -   | (148,820)  |
| Recreation and culture     | 1,261                      | -                               | -   | -   | (1,261)  |
| Education                  | 2,211,738                  | -                               | -   | -   | (2,211,738)  |
| Public works               | 198,159                    | -                               | 31,308  | -   | (166,851)  |
| County tax                 | 112,755                    | -                               | -   | -   | (112,755)  |
| Unclassified               | 12,053                     | -                               | -   | -   | (12,053)   |
| Unallocated Depreciation*  | 19,002                     | -                               | -   | -   | (19,002)   |
| Interest on long-term debt | 14,232                     | -                               | -   | -   | (14,232)   |
| <b>Total government</b>    | <b><u>\$ 3,153,478</u></b> | <b><u>\$ 25,196</u></b>         | <b><u>\$ 31,308</u></b>                         | <b><u>\$ -</u></b>                            | <b><u>(3,096,974)</u></b>  |

\* This amount excludes the depreciation that is included in the direct expenses of the various programs.

STATEMENT B (CONTINUED)  
TOWN OF DAYTON, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2013

|  | Governmental<br>Activities |
|--|----------------------------|
| Changes in net position:                                     |                            |
| Net (expense) revenue  | (3,096,974)                |
| General revenues:  |                            |
| Taxes:   |                            |
| Property taxes, levied for general purposes                  | 2,950,095                  |
| Excise taxes   | 366,611                    |
| Grants and contributions not restricted to specific programs | 182,135                    |
| Miscellaneous  | 15,700                     |
| Total general revenues                                       | 3,514,541                  |
| Change in net position                                       | 417,567                    |
| NET POSITION - JULY 1  | 1,722,959                  |
| NET POSITION - JUNE 30                                       | \$ 2,140,526               |

See accompanying independent auditors' report and notes to financial statements.



## STATEMENT C

## TOWN OF DAYTON, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2013

|   | <u>General<br/>Fund</u>    |
|---|----------------------------|
| <b>ASSETS</b>   |                            |
| Cash and cash equivalents   | \$ 1,173,078               |
| Accounts receivable (net of allowance for uncollectibles):                    |                            |
| Taxes   | 6,224                      |
| Liens   | 65,522                     |
| Other   | 615                        |
| Gravel pit escrow collateral  | 44,492                     |
| Prepaid expenses  | 3,532                      |
| <b>TOTAL ASSETS</b>   | <u><u>\$ 1,293,463</u></u> |
| <b>LIABILITIES</b>  |                            |
| Accounts payable  | \$ 27,433                  |
| Accrued expenses  | 17,729                     |
| Due to other governments  | 5,350                      |
| Gravel pit escrow deposits  | 44,492                     |
| <b>TOTAL LIABILITIES</b>  | <u><u>95,004</u></u>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                            |
| Prepaid taxes   | 6,398                      |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                    | <u><u>6,398</u></u>        |
| <b>FUND BALANCES</b>  |                            |
| Nonspendable  | 3,532                      |
| Restricted  | 154,839                    |
| Committed   | 271,116                    |
| Assigned  | 155,813                    |
| Unassigned  | 606,761                    |
| <b>TOTAL FUND BALANCES</b>  | <u><u>1,192,061</u></u>    |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES<br/>AND FUND BALANCES</b> | <u><u>\$ 1,293,463</u></u> |

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT D

## TOWN OF DAYTON, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2013

|   | <u>Total<br/>Governmental<br/>Funds</u> |
|---|---|
| Total Fund Balances   | \$ 1,192,061                            |
| Amounts reported for governmental activities in the Statement of Net Position are different because:  |   |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation | 1,272,494                               |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:                    |   |
| Taxes and liens receivable  | -                                       |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:  |   |
| Bonds payable   | (320,286)                               |
| Accrued compensated absences  | <u>(3,743)</u>                          |
| Net position of governmental activities   | <u><u>\$ 2,140,526</u></u>              |

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF DAYTON, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

|   | General<br>Fund     | Totals<br>Governmental<br>Funds |
|---|---------------------|---------------------------------|
| <b>REVENUES</b>   |                     |                                 |
| Taxes:  |                     |                                 |
| Property  | \$ 2,950,095        | \$ 2,950,095                    |
| Excise  | 366,611             | 366,611                         |
| Permits and fees  | 25,196              | 25,196                          |
| Intergovernmental revenues                              | 213,443             | 213,443                         |
| Miscellaneous revenues                                  | 15,700              | 15,700                          |
| <b>TOTAL REVENUES</b>                                   | <b>3,571,045</b>    | <b>3,571,045</b>                |
| <b>EXPENDITURES</b>                                     |                     |                                 |
| Current:  |                     |                                 |
| General government                                      | 243,545             | 243,545                         |
| Public safety   | 208,394             | 208,394                         |
| Health and sanitation                                   | 148,820             | 148,820                         |
| Recreation and culture                                  | 1,261               | 1,261                           |
| Education   | 2,211,738           | 2,211,738                       |
| Public works  | 355,281             | 355,281                         |
| County tax  | 112,755             | 112,755                         |
| Unclassified  | 12,053              | 12,053                          |
| Debt service:   |                     |                                 |
| Principal   | 17,853              | 17,853                          |
| Interest  | 14,232              | 14,232                          |
| <b>TOTAL EXPENDITURES</b>                               | <b>3,325,932</b>    | <b>3,325,932</b>                |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <b>245,113</b>      | <b>245,113</b>                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                     |                                 |
| Operating transfers in                                  | -                   | -                               |
| Operating transfers (out)                               | -                   | -                               |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>             | <b>-</b>            | <b>-</b>                        |
| <b>NET CHANGE IN FUND BALANCES</b>                      | <b>245,113</b>      | <b>245,113</b>                  |
| <b>FUND BALANCES - JULY 1</b>                           | <b>946,948</b>      | <b>946,948</b>                  |
| <b>FUND BALANCES - JUNE 30</b>                          | <b>\$ 1,192,061</b> | <b>\$ 1,192,061</b>             |

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF DAYTON, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2013

|   |                          |
|---|--------------------------|
| Net change in fund balances - total governmental funds (Statement E)  | <u>\$ 245,113</u>        |
| Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:  |                          |
| Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:   |                          |
| Capital asset purchases capitalized   | 175,456                  |
| Depreciation expense  | <u>(37,336)</u>          |
|   | <u>138,120</u>           |
| Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position               |                          |
|   | <u>36,952</u>            |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds: |                          |
| Accrued compensated absences  | <u>(2,618)</u>           |
| Change in net position of governmental activities (Statement B)   | <u><u>\$ 417,567</u></u> |

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Reporting Entity***

The Town of Dayton was incorporated under the laws of the State of Maine. The Town operates under the selectmen form of government and provides the following services: general government services, public safety, public works, health and sanitation, education, and recreation and culture.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing 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. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

***Government-Wide and Fund Financial 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 categorizes all activities of the entity as governmental.

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

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government – wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The 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.

**Measurement Focus - Basic Financial Statements & Fund Financial Statements**

The financial transactions of the Town are reported in the 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, fund balances, 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:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of 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:

- a. The 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.



TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. 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.

2. Modified Accrual

The governmental fund 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 soon enough thereafter to be used to pay liabilities of the current period. 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.

**Budget**

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

**Deposits and Investments**

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

**Inventories**

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

**Interfund Receivables and Payables**

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Allowance for Uncollectible Accounts**

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2013.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 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. Infrastructure such as streets, traffic signals, and signs 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 estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

|                         |                |
|-------------------------|----------------|
| Buildings               | 20 - 50 years  |
| Infrastructure          | 50 - 100 years |
| Machinery and equipment | 3 - 50 years   |
| Vehicles                | 3 - 25 years   |

**Long-term Obligations**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of bonds payable and compensated absences.

TOWN OF DAYTON, MAINE

NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

**Compensated Absences**

The Town's policies regarding vacation time do permit employees to accumulate earned but unused vacation leave up to one scheduled work week. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2013 the Town's liability for compensated absences is \$3,743.

**Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

**Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints

TOWN OF DAYTON, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

**Assigned** – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

**Unassigned** – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

The Town is in the process of adopting a set of financial policies to guide the financial operation of the Town. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

**Revenue Recognition - Property Taxes - Modified Accrual Basis**

The Town's property tax for the current year was levied August 8, 2012 on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Taxes were due in one installment on October 18, 2012. Interest on unpaid taxes commenced on October 19, 2012, at 7% per annum.

TOWN OF DAYTON, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$79,517 for the year ended June 30, 2013.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

**Program Revenues**

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

**Use of Estimates**

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

TOWN OF DAYTON, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2013, the Town's deposits amounting to \$1,173,078 were comprised of bank deposits of \$1,177,135. All of these deposits were fully covered by federal depository insurance and consequently was not exposed to custodial credit risk.

| <u>Account Type</u> | <u>Bank<br/>Balance</u> |
|---------------------|-------------------------|
| Checking accounts   | \$ 250,000              |
| Money markets       | 412,737                 |
| Repurchase accounts | 514,398                 |
|                     | <u>\$ 1,177,135</u>     |

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in savings accounts and various insured certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.



TOWN OF DAYTON, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 3 - CAPITAL ASSETS

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

|                                   | Balance,<br>7/1/12         | Additions                | Deletions          | Balance,<br>6/30/13        |
|-----------------------------------|----------------------------|--------------------------|--------------------|----------------------------|
| <b>Non-depreciated assets:</b>    |                            |                          |                    |                            |
| Land                              | \$ 125,192                 | \$ -                     | \$ -               | \$ 125,192                 |
|                                   | <u>125,192</u>             | <u>-</u>                 | <u>-</u>           | <u>125,192</u>             |
| <b>Depreciated assets:</b>        |                            |                          |                    |                            |
| Buildings & improvements          | 732,900                    | -                        | -                  | 732,900                    |
| Machinery & equipment             | 37,355                     | -                        | -                  | 37,355                     |
| Furniture & fixtures              | 8,903                      | -                        | -                  | 8,903                      |
| Infrastructure                    | 389,664                    | 175,456                  | -                  | 565,120                    |
|                                   | <u>1,168,822</u>           | <u>175,456</u>           | <u>-</u>           | <u>1,344,278</u>           |
| Less: accumulated depreciation    | <u>(159,640)</u>           | <u>(37,336)</u>          | <u>-</u>           | <u>(196,976)</u>           |
|                                   | <u>1,009,182</u>           | <u>138,120</u>           | <u>-</u>           | <u>1,147,302</u>           |
| <b>Net capital assets</b>         | <u><u>\$ 1,134,374</u></u> | <u><u>\$ 138,120</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 1,272,494</u></u> |
| <b>Current year depreciation:</b> |                            |                          |                    |                            |
| Public Works                      |                            |                          |                    | \$ 18,334                  |
| Town-wide                         |                            |                          |                    | <u>19,002</u>              |
| Total depreciation expense        |                            |                          |                    | <u><u>\$ 37,336</u></u>    |

TOWN OF DAYTON

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 4 – GENERAL LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2013:

|                                 | Balance,<br>7/1/12 | Additions       | Deletions          | Balance,<br>6/30/13 | Due Within<br>One Year |
|---------------------------------|--------------------|-----------------|--------------------|---------------------|------------------------|
| Bonds payable                   | \$ 357,238         | \$ -            | \$ (36,952)        | \$ 320,286          | \$ 37,386              |
| Accrued compensated<br>absences | 1,125              | 2,618           | -                  | 3,743               | -                      |
| <b>Totals</b>                   | <b>\$ 358,363</b>  | <b>\$ 2,618</b> | <b>\$ (36,952)</b> | <b>\$ 324,029</b>   | <b>\$ 37,386</b>       |

The following is a summary of outstanding bonds payable:

|  |                          |
|--|--------------------------|
| \$350,000, 2009 General Obligation Bond due in annual principal installments and semiannual interest installments through November 2024. Interest is charged at a rate from 2.075% to 5.575% per annum. Annual installments are varying from \$15,700 to \$29,787. | \$ 282,726               |
| \$251,750, 2009 General Obligation Bond due in annual principal installments through September 2014. Interest is charged at a rate of 0% per annum. Annual installments are \$18,886.  | <u>37,560</u>            |
|  | <u><u>\$ 320,286</u></u> |

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

|           | Principal         | Interest         | Total<br>Debt Service |
|-----------|-------------------|------------------|-----------------------|
| 2014      | \$ 37,386         | \$ 13,586        | \$ 50,972             |
| 2015      | 37,768            | 12,587           | 50,355                |
| 2016      | 19,665            | 11,507           | 31,172                |
| 2017      | 20,514            | 10,387           | 30,901                |
| 2018      | 22,301            | 9,193            | 31,494                |
| 2019-2023 | 124,715           | 32,438           | 157,153               |
| 2024-2028 | 57,937            | 3,276            | 61,213                |
|           | <u>\$ 320,286</u> | <u>\$ 92,974</u> | <u>\$ 413,260</u>     |

TOWN OF DAYTON

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 5 – OVERLAPPING DEBT

The Town's proportionate share of debt of the County of York and RSU No. 23 has not been recorded in the financial statement of the Town of Dayton. It is not required to be recorded in order for the financial statements to conform to generally accepted accounting principles. The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. As of June 30, 2013, the Town's share was as follows:

|             | <u>Outstanding<br/>Debt</u> | <u>Town's<br/>Percentage</u> | <u>Total<br/>Share</u> |
|-------------|-----------------------------|------------------------------|------------------------|
| RSU #23     | \$ 3,529,286                | 1.61%                        | \$ 56,659              |
| York County | 8,900,000                   | 0.69%                        | 61,321                 |
|             |                             |                              | <u>\$ 117,980</u>      |

NOTE 6 – NONSPENDABLE FUND BALANCES

At June 30, 2013, the Town had the following nonspendable fund balances:

|                  |                 |
|------------------|-----------------|
| Prepaid expenses | <u>\$ 3,532</u> |
|------------------|-----------------|

NOTE 7 – RESTRICTED FUND BALANCES

At June 30, 2013, the Town had the following restricted fund balances:

|                       |                   |
|-----------------------|-------------------|
| State Revenue Sharing | \$ 123,676        |
| Town Dogs             | 10,568            |
| Education             | 20,595            |
|                       | <u>\$ 154,839</u> |

TOWN OF DAYTON  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2013

NOTE 8 – COMMITTED FUND BALANCES

At June 30, 2013, the Town had the following committed fund balances:

|                               |    |            |
|-------------------------------|----|------------|
| Fire Truck                    | \$ | 51,671     |
| Municipal Capital Improvement |    | 57,891     |
| Land Account                  |    | 124,000    |
| GMFR FT Personnel             |    | 7,011      |
| GMFR Municipal                |    | 1,374      |
| C. Goodwin                    |    | 1,936      |
| RSU Withdrawal                |    | 27,233     |
|                               |    | \$ 271,116 |

NOTE 9 – ASSIGNED FUND BALANCES

At June 30, 2013, the Town had the following assigned fund balances:

|                 |    |            |
|-----------------|----|------------|
| Highway Account | \$ | 148,799    |
| Recreation      |    | 4,381      |
| Franklin School |    | 1,452      |
| PB Maps         |    | 500        |
| Ballfield       |    | 681        |
|                 |    | \$ 155,813 |

NOTE 10 – RISK MANAGEMENT

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund (“Fund”). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain lower costs for worker’s compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker’s compensation coverage. The Town’s agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial company’s reinsurance contracts, individual stop loss coverage for member Town’s for claims in excess of \$400,000 with an excess limit of \$2,000,000.

The Town uses Maine Municipal Association – Property and Casualty insurance. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided after the deductible is met, to \$26,000,000. Under the liability portion of the Pool, coverage is provided after the deductible is met, to \$1,000,000.

TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013

NOTE 11 – EXPENDITURES OVER APPROPRIATIONS

The following expenditures exceeded appropriations:

|                        |           |              |
|------------------------|-----------|--------------|
| Recreation             | \$        | 1,261        |
| Animal shelter         |           | 66           |
| Public works utilities |           | 47           |
| County tax             |           | 172          |
|                        | <u>\$</u> | <u>1,546</u> |

NOTE 12 – GRAVEL PIT ESCROW COLLATERAL

The Town has instituted a policy of requiring collateral from Shaw Brothers desiring to build from the Town. The amount of the collateral is 150% of the estimated cost of the gravel pit to be built.

Under this agreement Shaw Brothers are required to deposit into a bank account the required amount of the collateral. Only the Treasurer of the Town has the authority to withdraw funds, and is required to release the funds back to the developer upon receiving confirmation from the Code Enforcement Officer that the Town's consulting engineer has approved the refund payment based upon a site inspection, and has certified that a certain percentage of the required work has been performed by the developer. At June 30, 2013, the Town held such collateral for Shaw Brothers in the amount of \$44,492.

### Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

SCHEDULE 1

TOWN OF DAYTON, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2013

|  | Budgeted Amounts |                  | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|------------------|------------------|-------------------|------------------------------------|
|  | Original         | Final            |                   |                                    |
| Budgetary Fund Balance, July 1         | \$ 946,948       | \$ 946,948       | \$ 946,948        | \$ -                               |
| Resources (Inflows):                   |                  |                  |                   |                                    |
| Taxes:                                 |                  |                  |                   |                                    |
| Property taxes                         | 2,977,882        | 2,977,882        | 2,950,095         | (27,787)                           |
| Excise taxes                           | 300,000          | 300,000          | 366,611           | 66,611                             |
| Intergovernmental revenues:            |                  |                  |                   |                                    |
| State revenue sharing                  | 114,136          | 114,136          | 121,644           | 7,508                              |
| MDOT Block Grant                       | 31,308           | 31,308           | 31,308            | -                                  |
| BETE reimbursement                     | 20,000           | 20,000           | 20,000            | -                                  |
| Homestead Exemptions                   | 39,959           | 39,959           | 39,398            | (561)                              |
| Other revenues                         | -                | -                | 1,093             | 1,093                              |
| Permits and fees                       | -                | -                | 25,196            | 25,196                             |
| Miscellaneous                          |                  |                  |                   |                                    |
| Interest on investments                | -                | -                | 1,132             | 1,132                              |
| Interest on taxes/liens                | -                | -                | 7,294             | 7,294                              |
| Tax/lien costs                         | -                | -                | 5,181             | 5,181                              |
| Other                                  | -                | -                | 2,093             | 2,093                              |
| Transfers from other funds             | -                | -                | -                 | -                                  |
| Amounts Available for Appropriation    | <u>4,430,233</u> | <u>4,430,233</u> | <u>4,517,993</u>  | <u>87,760</u>                      |
| Charges to Appropriations (Outflows):  |                  |                  |                   |                                    |
| General government                     | 281,602          | 281,602          | 243,545           | 38,057                             |
| Public safety                          | 208,328          | 208,328          | 208,394           | (66)                               |
| Health and sanitation                  | 165,000          | 165,000          | 148,820           | 16,180                             |
| Recreation                             | -                | -                | 1,261             | (1,261)                            |
| Education                              | 2,232,333        | 2,232,333        | 2,211,738         | 20,595                             |
| Overlay                                | 79,517           | 79,517           | -                 | 79,517                             |
| Public works                           | 392,276          | 392,276          | 355,281           | 36,995                             |
| County tax                             | 112,583          | 112,583          | 112,755           | (172)                              |
| Unclassified                           | 12,550           | 42,550           | 12,053            | 30,497                             |
| Debt service:                          |                  |                  |                   |                                    |
| Principal                              | 17,853           | 17,853           | 17,853            | -                                  |
| Interest                               | 14,232           | 14,232           | 14,232            | -                                  |
| Transfers to other funds               | -                | -                | -                 | -                                  |
| Total Charges to Appropriations        | <u>3,516,274</u> | <u>3,546,274</u> | <u>3,325,932</u>  | <u>220,342</u>                     |
| Budgetary Fund Balance, June 30        | \$ 913,959       | \$ 883,959       | \$ 1,192,061      | \$ 308,102                         |
| Utilization of unassigned fund balance | \$ -             | \$ 30,000        | \$ -              | \$ (30,000)                        |
| Utilization of committed fund balance  | 32,989           | 32,989           | -                 | (32,989)                           |
|  | <u>\$ 32,989</u> | <u>\$ 62,989</u> | <u>\$ -</u>       | <u>\$ (62,989)</u>                 |

See accompanying independent auditors' report and notes to financial statements.



### Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations – General Fund
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

SCHEDULE A

TOWN OF DAYTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013

|                           | Original<br>Budget | Budget<br>Adjustments | Final<br>Budget | Actual         | Variance<br>Positive<br>(Negative) |
|---------------------------|--------------------|-----------------------|-----------------|----------------|------------------------------------|
| General Government -      |                    |                       |                 |                |                                    |
| Salaries                  | \$ 145,961         | \$ -                  | \$ 145,961      | \$ 141,964     | \$ 3,997                           |
| Utilities                 | 4,500              | -                     | 4,500           | 2,200          | 2,300                              |
| Employee benefits         | 45,000             | -                     | 45,000          | 34,442         | 10,558                             |
| Risk management           | 12,765             | -                     | 12,765          | 11,492         | 1,273                              |
| General services          | 49,150             | -                     | 49,150          | 41,890         | 7,260                              |
| Municipal Building        | 14,226             | -                     | 14,226          | 11,557         | 2,669                              |
| Contingency               | 10,000             | -                     | 10,000          | -              | 10,000                             |
|                           | <u>281,602</u>     | <u>-</u>              | <u>281,602</u>  | <u>243,545</u> | <u>38,057</u>                      |
| Public Safety -           |                    |                       |                 |                |                                    |
| Fire department           | 43,246             | -                     | 43,246          | 43,246         | -                                  |
| Fire department personnel | 149,783            | -                     | 149,783         | 149,783        | -                                  |
| PSAP Services             | 12,773             | -                     | 12,773          | 12,773         | -                                  |
| Animal shelter            | 2,526              | -                     | 2,526           | 2,592          | (66)                               |
|                           | <u>208,328</u>     | <u>-</u>              | <u>208,328</u>  | <u>208,394</u> | <u>(66)</u>                        |
| Health & Sanitation -     |                    |                       |                 |                |                                    |
| Waste Management          | 165,000            | -                     | 165,000         | 148,820        | 16,180                             |
|                           | <u>165,000</u>     | <u>-</u>              | <u>165,000</u>  | <u>148,820</u> | <u>16,180</u>                      |
| Recreation                | -                  | -                     | -               | 1,261          | (1,261)                            |
| Debt Service -            |                    |                       |                 |                |                                    |
| Principal                 | 17,853             | -                     | 17,853          | 17,853         | -                                  |
| Interest                  | 14,232             | -                     | 14,232          | 14,232         | -                                  |
|                           | <u>32,085</u>      | <u>-</u>              | <u>32,085</u>   | <u>32,085</u>  | <u>-</u>                           |

SCHEDULE A (CONTINUED)

TOWN OF DAYTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013

|                                      | Original<br>Budget         | Budget<br>Adjustments   | Final<br>Budget            | Actual                     | Variance<br>Positive<br>(Negative) |
|--------------------------------------|----------------------------|-------------------------|----------------------------|----------------------------|------------------------------------|
| Public Works -                       |                            |                         |                            |                            |                                    |
| Utilities                            | 3,000                      | -                       | 3,000                      | 3,047                      | (47)                               |
| Plowing                              | 189,276                    | -                       | 189,276                    | 175,373                    | 13,903                             |
| Roads                                | 200,000                    | -                       | 200,000                    | 176,861                    | 23,139                             |
|                                      | <u>392,276</u>             | <u>-</u>                | <u>392,276</u>             | <u>355,281</u>             | <u>36,995</u>                      |
| Education                            | <u>2,232,333</u>           | <u>-</u>                | <u>2,232,333</u>           | <u>2,211,738</u>           | <u>20,595</u>                      |
| Unclassified -                       |                            |                         |                            |                            |                                    |
| General assistance                   | 4,000                      | -                       | 4,000                      | 1,811                      | 2,189                              |
| Community services                   | 8,550                      | -                       | 8,550                      | 7,475                      | 1,075                              |
| RSU withdrawal committee             | -                          | 30,000                  | 30,000                     | 2,767                      | 27,233                             |
|                                      | <u>12,550</u>              | <u>30,000</u>           | <u>42,550</u>              | <u>12,053</u>              | <u>30,497</u>                      |
| County Tax                           | <u>112,583</u>             | <u>-</u>                | <u>112,583</u>             | <u>112,755</u>             | <u>(172)</u>                       |
| Overlay                              | <u>79,517</u>              | <u>-</u>                | <u>79,517</u>              | <u>-</u>                   | <u>79,517</u>                      |
| <b>TOTAL DEPARTMENTAL OPERATIONS</b> | <u><b>\$ 3,516,274</b></u> | <u><b>\$ 30,000</b></u> | <u><b>\$ 3,546,274</b></u> | <u><b>\$ 3,325,932</b></u> | <u><b>\$ 220,342</b></u>           |

See accompanying independent auditors' report and notes to financial statements.

## General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

SCHEDULE B

TOWN OF DAYTON, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2013

|                                | Land and<br>Non-depreciable<br>Assets | Buildings,<br>Building Improvements<br>and Land Improvements | Furniture,<br>Fixtures,<br>Equipment<br>& Vehicles | Infrastructure    | Totals              |
|--------------------------------|---------------------------------------|--|--|-------------------|---------------------|
| Public Works                   | \$ -                                  | \$ 206,682   | \$ -   | \$ 565,120        | \$ 771,802          |
| Transfer Station               | 9,500                                 | 6,496  | -  | -                 | 15,996              |
| Town-Wide                      | 115,692                               | 519,722  | 46,258   | -                 | 681,672             |
| Total General Capital Assets   | <u>125,192</u>                        | <u>732,900</u>   | <u>46,258</u>                                      | <u>565,120</u>    | <u>1,469,470</u>    |
| Less: Accumulated Depreciation |                                       | <u>(133,338)</u>   | <u>(18,638)</u>                                    | <u>(45,000)</u>   | <u>(196,976)</u>    |
| Net General Capital Assets     | <u>\$ 125,192</u>                     | <u>\$ 599,562</u>  | <u>\$ 27,620</u>                                   | <u>\$ 520,120</u> | <u>\$ 1,272,494</u> |

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF DAYTON, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2013

|                                | General<br>Capital<br>Assets<br>7/1/12 | Additions         | Deletions   | General<br>Capital<br>Assets<br>6/30/13 |
|--------------------------------|--|-------------------|-------------|---|
| Public Works                   | \$ 596,346                             | \$ 175,456        | \$ -        | \$ 771,802                              |
| Transfer Station               | 15,996                                 | -                 | -           | 15,996                                  |
| Town-Wide                      | <u>681,672</u>                         | <u>-</u>          | <u>-</u>    | <u>681,672</u>                          |
| Total General Capital Assets   | 1,294,014                              | 175,456           | -           | 1,469,470                               |
| Less: Accumulated Depreciation | <u>(159,640)</u>                       | <u>(37,336)</u>   | <u>-</u>    | <u>(196,976)</u>                        |
| Net General Capital Assets     | <u>\$ 1,134,374</u>                    | <u>\$ 138,120</u> | <u>\$ -</u> | <u>\$ 1,272,494</u>                     |

See accompanying independent auditors' report and notes to financial statements.

**NOTES:**



## 2013 DAYTON GRADUATES

### DAYTON CONSOLIDATED SCHOOL

|                 |                   |                   |
|-----------------|-------------------|-------------------|
| Colin Allen     | Jaigan Boudreau   | Jack Burton       |
| Cole Byars      | Aidan Cebula      | Aidan Collette    |
| Kaileigh Cote   | Bradley Cruver    | Anthony Curran    |
| Nicholas Burton | Logan McKenzie    | Kyle Stubinski    |
| Rylie Curran    | Meghan Cyr        | Zackery Dubois    |
| Evan Elie       | Matthew Fecteau   | Maria Gattuso     |
| Justin Girardin | Adriana Greenlaw  | Carter Haller     |
| Emma Holley     | Madeleine Metcalf | Hunter Mitchell   |
| Gavin Morse     | Amelia Pellerin   | Kayla Pinet       |
| Robert Roberts  | Landon Roma       | Keldon Seavey     |
| Alexis Stone    | Tyler Swan        | Nicholas Thompson |
|                 | Kristi Walton     |                   |

### SACO MIDDLE SCHOOL

*Unavailable at time of print.*

### THORNTON ACADEMY

|                   |                   |                   |
|-------------------|-------------------|-------------------|
| Michele Banville  | Adam Kimball      | Nicole Reynolds   |
| Alysha Boudreau   | Sage LeBlanc      | Justin Ross       |
| Paul Bresnahan    | David LePauloue   | Delanie Rouleau   |
| Tyler Chasse      | Michael Marshall  | Jesse Rowe        |
| Avery Dunn        | Stefani Monroe    | David Stone       |
| Morgan Dutremble  | Dylan Morse       | Brandon Sughrue   |
| Travis Grantham   | Lucas Petrin      | Dakota Tarbox     |
| Natasha Guay      | Nicholas Phillips | Emma Waterhouse   |
| Eric Gunther      | Jennalee Putnma   | Morgan Wiggan     |
| Brittany Hudson   | Matthew Remillard | Kayla Woodward    |
| Tyler Danley      | Luke Libby        | Breanna Thibodeau |
| Addison Dunn      | Ryan Lombardi     | Cameron Trask     |
| Peter Giannoumis  | Justin Martin     | Alexandra Vieira  |
| Miranda Gionest   | McKenna Matwyko   | Ashley Waterhouse |
| Jameson Guillette | Zachary Metcalf   |                   |

## DAYTON CONSOLIDATED SCHOOL FACULTY

|                                   |                                 |                    |                      |
|-----------------------------------|---------------------------------|--------------------|----------------------|
| Principal                         | Cheryl L. Frechette             | Secretary          | Linda Hooper         |
| Kindergarten                      | Nancy Cartier                   | Grade 3            | Nancy Nadeau Novotny |
| K-1 Multi-age                     | Kate O'Neill                    | Grade 4            | Laurie Brunswick     |
| Grade 1                           | Lori Wilson                     | Grade 5            | Sandy Trask          |
| Grade 2                           | Maria Zafirson<br>Crystal Blais |                    |                      |
| Special Education                 |                                 | Paula Dickinson    |                      |
| Speech                            |                                 | Catherine Sotir    |                      |
| Art                               |                                 | Heather Griffin    |                      |
| Computer                          |                                 | Joanne Matusko     |                      |
| Music                             |                                 | Chad Braley        |                      |
| Physical Education                |                                 | Monica Moore       |                      |
| Literacy Specialist               |                                 | Zachary Poole      |                      |
| Guidance Counselor                |                                 | Cynthia Nye        |                      |
| Social Worker/Behavior Specialist |                                 | Mark Murray        |                      |
| Educational Technicians           |                                 | Laurie Sivonen     |                      |
|                                   |                                 | Patricia Armstrong |                      |
|                                   |                                 | Melanie Frechette  |                      |
|                                   |                                 | Debra Gallant      |                      |
|                                   |                                 | Tonya Hanscome     |                      |
|                                   |                                 | Charity Harris     |                      |
|                                   |                                 | Susan Legere       |                      |
|                                   |                                 | Nancy Van Tassell  |                      |
|                                   |                                 | Lisa Zampini       |                      |
| Occupational Therapist            |                                 | Pat Moulton        |                      |
| Library Educational Technician    |                                 | Renee St. Laurent  |                      |
| Nurse                             |                                 | Kathy Bernier      |                      |
| Kitchen                           |                                 | Charlene Fortin    |                      |
|                                   |                                 | Patti Danis        |                      |
| Custodians                        |                                 | Shane Doucette     |                      |
|                                   |                                 | Homer Grant        |                      |



July 1, 2012 to June 30, 2013

*In Memoriam*

*Goodbye friends of Dayton, you will be  
remembered with fond memories.*

*Maureen Brydon  
Joyce Gagnon  
Irene Harris  
Florence Picard  
Charles Sargent*

*Amanda Coro-Tukey  
Robert Guillette  
Michael Knight  
Peter Proctor  
Jean Sughrue*

*Jean Goodwin  
Tax Collector 1972-1983*

*Leo Goodwin  
Constable 1972-1975  
Planning Board 1984-1990*

*Robert Tarbox  
School Board 1974-1979*

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*Newborns*

*We welcomed 15 new residents to the town,  
and want to wish the very best  
to the parents and families of these little ones.*

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