

2017

# Annual Report of the Town of Dayton Maine 2017

Dayton, Me.

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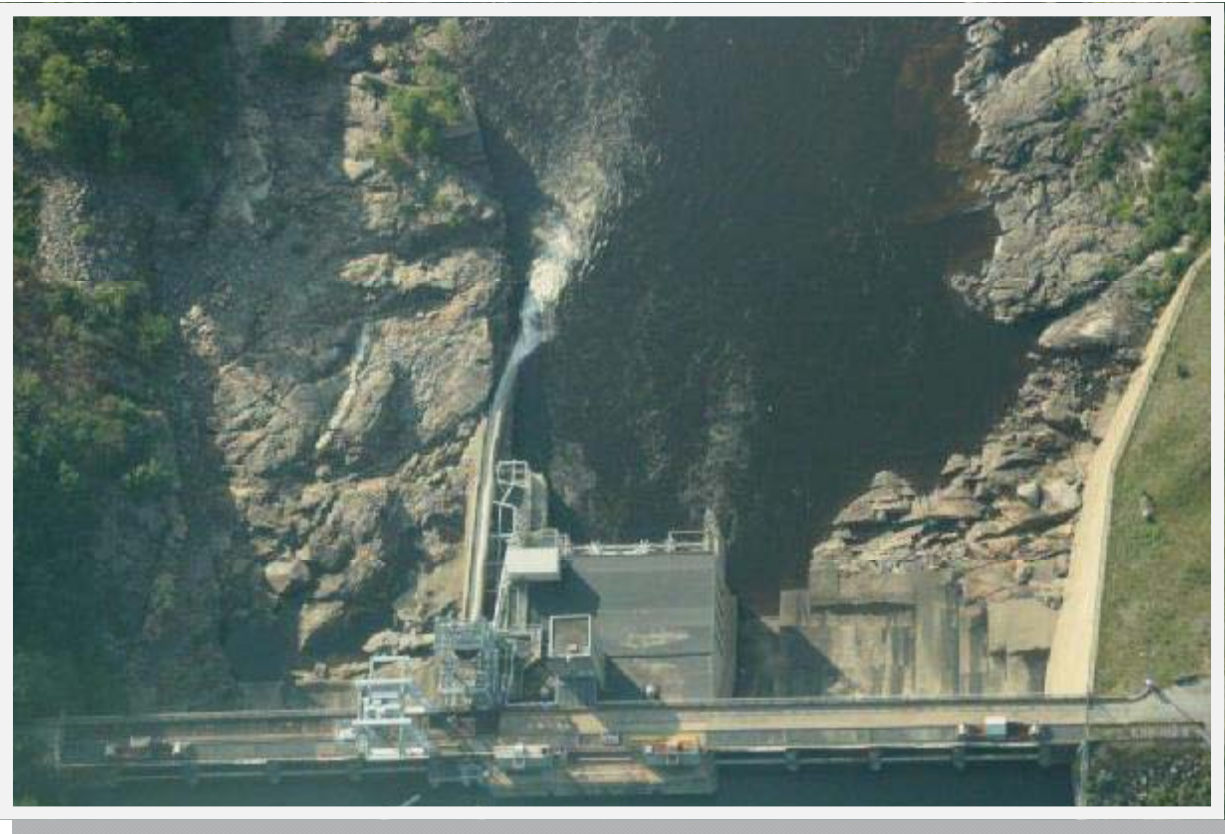
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Annual Report of the Town of

# DAYTON, MAINE

2017



Voting Day June 13th 8am—8pm

Town Meeting — June 15th, 2016  
7:00 pm Dayton Municipal Building

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

## **Skelton Dam**

The **Skelton Dam** is an embankment dam on the Saco River between the towns of Buxton and Dayton in York County, Maine. It is located about 7 mi (11 km) northwest of Saco and Biddeford. The dam was completed in 1948 with the primary purpose of hydroelectric power generation. The largest fish lift in Maine was completed on the dam in 2001. The dam and facilities are owned by Brookfield Renewable.

*Photo courtesy of Jim Roberts.*

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## Dear Friends & Neighbors,

It has been another year in our fine town in which we have seen many changes and improvements. Our tax rate continues to remain flat through the diligent and thoughtful planning of our Budget Committee, Fire Commission, School Board, and Selectmen. We are constantly working towards finding sustainability in our costs to control the tax rate today and into the future.

The Goodwin's Mills Fire Department continues to provide a high level of service to both Lyman and Dayton as well as to surrounding areas. We greatly appreciate the efforts of all first responders and are proud of their service and dedication. Over the last 12 months the Lyman and Dayton select boards have worked to improve the inter local agreement as well as to implement a sustainable self-correcting funding formula that will result in each town funding the fire department at a level commensurate with the size and activity of each town. We appreciate the time spent by our counterparts across the mill pond and look forward to a continued quality relationship.

Our Parks & Recreation Committee continues to provide quality programs for our citizens. This year the Committee continued improvements to the playground by cleaning and repainting. In addition, a co-ed adult pick up softball program was introduced with exceptional participation and results. To top it off, the Committee worked with Dayton Sand & Gravel to create a new athletic track around the soccer fields. It is because of the tireless efforts and amazing volunteers that we continue to see wonderful programs and improvements. We would also like to extend a special thanks to Dayton Sand & Gravel for their time, effort and donations to our town. Dayton Sand & Gravel has always been a great member of our community and we appreciate their continued support.

The School Board continues to work for the best possible education opportunities for our youth while trying to remain fiscally responsible. The School Board has successfully introduced new tools and programs into our classroom, improving the experience for our youth. In addition, they continue to work with surrounding towns to provide our children with choice for middle and high school education. The result is that each student can have the educational experience that best fits their need. We have also seen new buses hit our streets and the beginnings of work towards a solution for our ageing elementary school. As a town, we are fortunate to have such a dedicated, thrifty and hardworking School Board and Superintendent's Office.

The Dayton Historical Society continues to work to protect our town's past. Through fundraising and volunteering of time we see our town's past preserved. It is important that as a town we continue to support, volunteer and join this committee so that we continue to educate ourselves about our town and preserve its history.

Dayton has remained on track with its improvements to roads and infrastructure. The town was recently awarded a large grant to help with the replacement of a culvert on Buzzell Road. The town has plans to do several projects in the 2017-2018 year. In addition, we will be looking for creative ways to advance future projects through grants, bonds and other initiatives.

In closing, it is also important to acknowledge the dedication and resolve of our town employees and volunteers. As a small town so much of what we do is done by the hands of so few. Without their time and willingness to go participate, it would be difficult to accomplish as much as we have as a town. We should all consider ourselves fortunate to live in such a community as the Town of Dayton.



*L-R: Jarod, Scott & Dan*

Scott Littlefield, Chair ~ Daniel E. Gay~ Jarod Harriman Board of Selectmen

## TOWN OFFICIALS & COMMITTEE MEMBERS

### Board of Selectman

Scott Littlefield, Chair.....2019  
 Daniel E. Gay.. .....2017  
 Jarod Harriman.....2018

### Officials

Selectmen’s Clerk .....Angela Cushman  
 Town Clerk.. ..... Vicki Rochefort  
 Treasurer.....Angela Cushman  
 Tax Collector.....Yvonne Shaw  
 Assessor ..... Alex Konczal  
 Code Enforcement Officer.....Jim Roberts  
 EMA Director.....PJ Tangney  
 Local Health Officer .....Rose Marie Hill  
 Plumbing Inspector .....Jim Roberts  
 Registrar of Voters ..... Vicki Rochefort  
 Animal Control Officer .....Kristin Russell  
 Building Inspector .....Jim Roberts  
 GMFR Fire Chief .....Roger Hooper  
 Twelve Town Rep.....Benjamin Harris  
 Constable .....Jim Roberts  
 General Assistance .....Angela Cushman

### Road Commissioner

Mike Souliere .....2019

### SAU Dayton School Board

Denis J Elie, Chair.....2019  
 Susan LeBlanc-Sydnor. ....2018  
 Shelley Sommer.....2017

### Fire Commission

Amos Gay.....2018  
 Paul Reynolds.....2017  
 Jim Roberts .....2019

### Saco River Corridor Commission

Sharon Martel.....2019

### Planning Board

Dan Plourde, Chair.....2018  
 Darren Adams.....2019  
 John Boissoneault.....2018  
 Linda Bristol,/Alt.....2019  
 Ryan Loshaw.....2019  
 Bruce Reynolds.....2017

### Zoning Board of Appeals

William Harris, Chair.....2019  
 Kenneth Booker.....2018  
 Amos Gay.....2019  
 Benjamin Harris.....2017  
 Bruce Monroe.....2018  
 William Saltzer.....2019

### Parks & Recreation Committee

Ryan Sommer, Chair.....2017  
 Arelle Harris.....2017  
 Jocelyn Lydon.....2019  
 Shannon Porter.....2018  
 Nicholas Wilson.....2019  
 Jennifer Harriman, Alternate.....2018

### Budget Committee

Paul Reynolds, Chair.....2017  
 G.Elwood Brown.....2018  
 Nancy Harriman.....2019  
 Steven Hennessey.....2018  
 Jim Roberts.....2017  
 Laurie Vezina.....2018

### Historical Preservation Committee

John Coniaris, Chair.....2017  
 Clark Cole.....2019  
 Yvonne Shaw.....2018  
 Brian Pellerin.....2018  
 Rebecca Thomen.....2019

*Contact information for the above can be found under Departments on the  
 Town’s website [www.dayton-me.gov](http://www.dayton-me.gov).*

## 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 Scott Littlefield <a href="mailto:scottlittlefield@dayton-me.gov">scottlittlefield@dayton-me.gov</a> Daniel E. Gay <a href="mailto:dangay@dayton-me.gov">dangay@dayton-me.gov</a> Jarod Harriman <a href="mailto:jarodharriman@dayton-me.gov">jarodharriman@dayton-me.gov</a>
<b>Assessor</b>	Thursday 12pm—7pm Email: <a href="mailto:assessor@dayton-me.gov">assessor@dayton-me.gov</a>
<b>Town Clerk &amp; Tax Collector</b>	Monday 12pm—6pm Wednesday 8am—3pm Thursday 12pm—7pm Email: <a href="mailto:townclerk@dayton-me.gov">townclerk@dayton-me.gov</a> Email: <a href="mailto:taxcollector@dayton-me.gov">taxcollector@dayton-me.gov</a>
<b>Code Enforcement</b>	Monday 12pm—6pm Wednesday 8am—3pm Thursday By appointment Email: <a href="mailto:ceo@dayton-me.gov">ceo@dayton-me.gov</a>
<b>Treasurer &amp; Selectmen's Clerk</b>	Monday, 12pm—6pm Wednesday 8am—3pm Thursday 12pm—4pm Email: <a href="mailto:treasurer@dayton-me.gov">treasurer@dayton-me.gov</a>
<b>Planning Board</b>	The 1st & 3rd Tuesday of each month at 7 pm
<b>Animal Control Officer</b>	Kristen Russell Telephone #: 807-9071 Email: <a href="mailto:aco@dayton-me.gov">aco@dayton-me.gov</a>

## **DAYTON CURBSIDE**

Household trash and recycling is picked up on Mondays and shall be placed by the street no later than 5:30 AM.

## **TRANSFER STATION**

**Rumery Road, Dayton**

### **Hours of Operation:**

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

**8:00 am – 4:00 pm**

**1st & 3rd weekend May 1st to Oct. 31st 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, scanner, fax machine		\$20.00
Floor copiers/printers		\$45.00
CPU's and Laptops		\$ 5.00
Other computer peripherals (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

FMI: regarding our recycling program & other opportunities to recycle, visit our website, stop by the office or give us a call.



## 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 pm— 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— 8:00pm
Wednesday	12:00 pm—8:00 pm
Thursday	9:00 am—5:00 pm
Friday	9:00 am—5:00 pm
Saturday	10:00 am—1:00 pm
Preschool Story time	Fri at 10:00 am

### 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 10-11:30 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

Alfred Barracks .....207-459-1333

Health & Social Services .....211

### SAU Dayton

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

*Susan Deschambault*

Local Telephone.....207-284-3570

Email: [susan.deschambault@legislature.maine.gov](mailto:susan.deschambault@legislature.maine.gov)

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

*Bruce Poliquin*.....202-225-6306

426 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/)

## TAX COLLECTOR'S REPORT

July 1, 2015 through June 30, 2016

Commitment: Real Estate & Personal Property	3,571,802.98
Interest	<u>9,163.45</u>
<b>TOTAL</b>	<b>\$3,580,966.43</b>

2015 Tax Collected: Real Estate & Personal Property	3,486,193.92
2015 Abatements—Tax Collector	325.68
2015 Real Estate Tax Liens	53,598.91
2015 Personal Property Outstanding	3,782.23
2015 Discounts Given (1.5%)	<u>37,065.69</u>
<b>TOTAL</b>	<b>\$3,580,966.43</b>

### *Real Estate Tax Liens (30)*

Anderson, Glenn R	PAID	1,190.12
Belanger Properties	PAID	3,836.22
Bergeron, Beverly	PAID	2,355.32
Caton, Michael & Linda		1,576.44
Cook, Samuel & Traci	PAID	836.35
Gagne, Carole		1,809.07
Gamash, Christopher J		3,755.22
Gregoire, Angela		1,986.50
Grover, Albert	PAID	4,019.00
Harriman, Alice	PAID	319.86
Houde, Meghan & Kevin	PAID	4,536.17
Levesque, Ernest & Billie Jo	PAID	990.73
Machado, Mark		317.78
Maloney, Sam		375.94
Maurice, Jason	PAID	2,882.88
McPhail, Richard & Nancy		2,511.09
Paradis, Robert & Louise		2,500.71
Picard, Richard		637.64
Poirier, Carol		309.47
Roberts, Chad		4,768.79
Taylor, Stacey	PAID	1,067.58
Tozier, Gregory		1,996.00
Walker, Karlyn & Carl	PAID	338.89
Walker, Karlyn	PAID	1,628.03
Webber, Erin L	PAID	1,075.89
Whitney, Darrell & Lisa	PAID	<u>5,977.22</u>
<b>TOTAL</b>		<b>\$53,598.91</b>

**TAX COLLECTOR'S REPORT cont.**  
**July 1, 2015 through June 30, 2016**

*Personal Property Outstanding 2015 (8)*

Littlefield, Scott & Michelle	PAID	135.01
Nason, Joseph & Irish		735.26
Poirier, Paul		1,505.83
Sawyer, Jeffrey		1,082.12
SMR Electric	PAID	54.00
Strategic Concepts	PAID	33.23
Tanguay, David		182.78
Tanguay, Kevin		54.00
<b>TOTAL OUTSTANDING</b>		<b>\$3,782.23</b>

**EXCISE TAX**

Excise: Automobile	464,277.66
Excise: Boat	2,593.60
<b>TOTAL EXCISE COLLECTED</b>	<b>\$466,871.26</b>

Respectfully Submitted: Yvonne P Shaw, Tax Collector

## PERSONAL PROPERTY OUTSTANDING

Poirier, Paul	2012	1,046.01 PAID
Poirier, Paul	2013	1,191.32 PAID
Poirier, Paul	2014	1,476.18 PAID
Sawyer, Jeffrey	2011	706.00
Sawyer, Jeffrey	2012	749.70
Sawyer, Jeffrey	2013	853.31
Sawyer, Jeffrey	2014	1,057.10
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, David	2012	126.74
Tanguay, David	2013	144.07
Tanguay, David	2014	179.31
Tanguay, Kevin	2011	35.30
Tanguay, Kevin	2012	37.49
Tanguay, Kevin	2013	42.48
Tanguay, Kevin	2014	52.13
<b>TOTAL</b>		<b>\$8,131.73</b>

Respectfully Submitted: Yvonne P Shaw, Tax Collector

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## REAL ESTATE TAX LIEN STATUS

<u>#</u>	<u>NAME</u>	<u>YEAR</u>	<u>TAX</u>
519	Levesque, Ernest & Billie Jo	2002	654.02
519	Levesque, Ernest & Billie Jo	2003	824.44
519	Levesque, Ernest & Billie Jo	2004	825.22
541	Machado, Mark	2013	261.00
541	Machado, Mark	2014	394.00
	<b>TOTAL OUTSTANDING</b>		<b>\$2,958.68</b>

Respectfully Submitted: Angela Cushman, Treasurer

## TOWN CLERK'S REPORT

July 1, 2015 to June 30, 2016

The following **vital statistics** were recorded in Dayton for the fiscal year 2015.

Births: 18                      Marriages: 12                      Deaths: 19

As of the November 3, 2016 Election, there were 1,632 **registered voters**.

Democratic: 402 Republican: 470 Green Independent: 52 Un-enrolled: 704 Libertarian: 4

355 **dog licenses** were issued for 2016

### Notice to dog owners:

Dog licenses are due on January 1st. After January 31st, 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.

It is important that your pets be vaccinated against rabies. Proof of rabies vaccinations is one way the State of Maine tries to control the spread of the 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.

Residents now have the option of renewing their dogs online at [www.doglicensing.com](http://www.doglicensing.com) between October 15th through January 31st.

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 132 transfer station permits for 2015-2016.

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

Hunting & Fishing:	155	Boat Registrations:	108
ATV Registrations:	90	Snowmobile Registrations:	58

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:              Victoria A. Rochefort, Town Clerk & Registrar of Voters

## UNLICENSED DOG REPORT

Owner	Street Address	Dog's Name	Breed
Adams, Russell	905 Goodwins Mills Rd	Leo	Lab/Ret Mix
Braley, Deidre	41 River Ridge Drive	Poblano	Chinese Crested
Crocker, Shirley	960 New County Rd	Angel	Yorkshire Terrier
Crocker, Shirley	960 New County Rd	Layla	Golden Retriever
Curran, Melissa	185 Murch Rd	Murphy	Bernese Mountain Dog
Davis, David	193 Dyer Rd	Piper	Australian Shepard Mix
Davis, David	193 Dyer Rd	Austin	Australian Shepard
Desimone, Samantha		Exxon	Lab
Dutremble, Robin	208 Murch Rd	Libby	Mixed
Freeman, Michael	220 Dyer Rd	Jack	Pit Bull Mix
Guay, Tasha	413 River Rd	Cooper	Yorkshire Terrier
Guay, Ken	1363 New County Rd	Moose	Mastiff Mix
Harriman, Vanessa	14 Lariviere Lane	Beretta	Lab
Hurley, Jonathan	99 Union Falls Rd	Jasmine	Boxer
Jurgiewich, Haleigh	29 Wesley Rd	Atalaiya	Great Dane
Libby, Richard	35 Dennett Rd	Duchess	Labrador Retriever
Libby, Richard	35 Dennett Rd	Buddy	Terrier Mix
McCurdy, Jacob	30 Goodwins Acres	Rhea	German Shepherd Mix
McMachen, Gina	37 Bitterseet Run	Ginger Pie	Lab/Golden Mix
Merrill, Mary	11 Deer Rd	Princess	Toy Fox Terrier
Merrill, Robert	1060 New County Rd	Zach	Poodle
Mitton, Bethany	120 Clarks Mills Rd	Jack	Neapolitan Mastiff
Mundee, Allison	223A Hollis Rd	Molly	Golden Retriever
O'Brien, Sandra	26 Guay Lane	Rezner	Husky
Parady, Gail	222 Clarks Mills Rd	Jasmine	Pit Bull
Pratt, Danielle	944 South St	Trigger	Yorkshire Terrier
Pratt, Danielle	944 South St.	Moose	Dachshund Minature
Randall, Debra	116 Hight Rd	Bella	Chihuahua
Randall, Debra	116 Hight Rd	Lilly	Pekeapoo
Reitan, Lisa	198 Dyer Rd	Hadley	Labrador Retriever Mix
Riche, Pam	23B Waterhouse Rd	Meka	Shih Tzu
Ridolfi, Jennifer	78 Cal Vista Dr	Zoe	Lab/Ret Mix
Tanguay, David	1090 New County Rd	Heidi	Lab
Tanquay, David	1090 New County Rd	Prince	Lab
Walls, James	85 Hight Rd	Chewey	Pit Bull Mix
Walls, James	85 Hight Rd	Maggie	Pit Bull
Ward, Angela	39 Hight Rd	Autumn	Pug Mix
Ward, Angela	39 Hight Rd	Buster	Lab
Wilson, Amber & Ben	51 Sughrue Lane	Remy	Great Pyrenees Mix
Wormwood, Sarah	379 Hight Road	Savannah	Mastiff

Respectfully Submitted: Victoria A. Rochefort, Town Clerk & Registrar of Voters

**TAX ASSESSOR'S REPORT  
2016 TOWN OF DAYTON  
MUNICIPAL VALUATION REPORT  
Tax Year July 1, 2016-June 30, 2017**

**TAXABLE VALUATION**

Land	76,178,300.00
Buildings	92,969,850.00
Personal Property	2,010,250.00
<b><i>Total Taxable Valuation</i></b>	<b><i>171,158,400.00</i></b>

Homestead Exempt Valuation	6,719,250.00
Personal Property BETE Valuation	12,129,590.00

**ASSESSMENTS**

County Tax	124,733.91
Municipal Appropriation	1,260,086.51
Education Appropriation	2,614,990.46
<b><i>Total Assessments</i></b>	<b><i>\$3,999,810.88</i></b>

**ADJUSTMENTS**

State Revenue Sharing	(105,156.66)
Vehicle Excise Tax	(325,000.00)
DOT Capital Block Grant	(27,612.00)
Town Dog Designated Account	(5,000.00)
EMS Revenue	(40,000.00)
GMFR Surplus	(22,500.00)
Homestead Exemption Reimbursement	(68,066.00)
Personal Property BETE Reimbursement	(21,572.75)
<b><i>Total Adjustments</i></b>	<b><i>(\$614,907.41)</i></b>

**OTHER TAX INFORMATION**

2016 Property Tax Rate per \$1,000 of Valuation	20.26
2016 Property Tax for Commitment (after adjustments)	3,384,903.47
2016 Property Tax Levy (including Overlay of \$81,253.76)	3,467,669.18
2016 Certified Ratio	85%
Total Number of Homestead Exemptions granted	527
Total Number of Veteran's Exemptions granted	32

Respectfully Submitted: Alex J. Konczal, Tax Assessor

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
21ST MORTGAGE CORPORATION	2-008B-001	43,600	61,000	104,600	\$ 2,119.20
535 GOODWINS MILLS ROAD LLC	7-001-008	44,200	-	44,200	\$ 895.49
535 GOODWINS MILLS ROAD LLC	7-001-006	29,400	-	29,400	\$ 595.64
535 GOODWINS MILLS ROAD LLC	7-001-010	-	-	-	\$ -
ABBOUD GEORGE E &	6-005-003	56,500	281,500	325,250	\$ 6,589.57
ADAMS ANNA R & DARREN A	2-038-001	46,000	127,700	173,700	\$ 3,519.16
ADAMS CASEY M N & DESCHAMBAULT ADAM	4-009-001	46,100	237,800	271,150	\$ 5,493.50
ADAMS EARL D & PATRICIA L	2-049-001	43,800	84,600	115,650	\$ 2,343.07
ADAMS GARY L & WENDY A	2-049	37,000	55,800	92,800	\$ 1,880.13
ADVENT CHRISTIAN CHURCH	7-010	62,400	192,200	-	\$ -
AGRESTE JEFF G	3-015D-006	46,000	107,200	140,450	\$ 2,845.52
AHEARN FREDERICK	1-017	24,400	-	24,400	\$ 494.34
AHEARN FREDERICK J	6-031	10,800	-	10,800	\$ 218.81
AHEARN FREDERICK J III & MARION	2-077	70,100	278,800	336,150	\$ 6,810.40
AHEARN FREDERICK J III & MARION	5-054-001	18,800	-	18,800	\$ 380.89
AHEARN FREDERICK J III & MARION	5-022	14,000	-	14,000	\$ 283.64
AHEARN FREDERICK J III & MARION	6-033	10,200	-	10,200	\$ 206.65
AHEARN FREDERICK J III & MARION	6-037	5,400	-	5,400	\$ 109.40
AHEARN FREDERICK J III & MARION	5-014-003	2,700	-	2,700	\$ 54.70
AHEARN FREDERICK J III & MARION	5-023	1,300	-	1,300	\$ 26.34
AHEARN FREDERICK JOHN III & MARION	2-076	500	-	500	\$ 10.13
AHEARN JODIE E	5-054	96,500	365,000	448,750	\$ 9,091.68
ALBERT AMY L & JOSEPH W	4-044-001	46,000	141,100	174,350	\$ 3,532.33
ALBERT RICHARD & PARK MICHAEL	6-009	39,500	47,200	86,700	\$ 1,756.54
ALLAIN THOMAS W & CAROLE H	1-012D-026	51,000	84,400	122,650	\$ 2,484.89
ALLENDE JESUS JR	1-012D-022	46,600	112,000	145,850	\$ 2,954.92
ALONSO JAIME & DEBRA	3-054	51,500	319,000	357,750	\$ 7,248.02
ALTON ROLLINSFORD LLC	2-068-002	43,100	68,900	112,000	\$ 2,269.12
ANAGNOSTIS NICHOLAS H & SARA L	7-009	43,000	94,500	137,500	\$ 2,785.75
ANDERSON DEVIN	4-030F-003	51,300	-	51,300	\$ 1,039.34
ANDERSON DWIGHT	4-030G	67,500	209,800	264,550	\$ 5,359.78
ANDERSON GLENN R	4-031	57,300	-	57,300	\$ 1,160.90
ANDREADES LAURIE A	4-036-004	39,700	142,900	182,600	\$ 3,699.48
ANDREWS JOHN M	3-054-001	51,200	125,100	163,550	\$ 3,313.52
ANGIS LAWRENCE J	7-019	37,000	124,800	149,050	\$ 3,019.75
ANTOINE BRIAN E & TINA M	2-013D-003	46,600	169,700	203,550	\$ 4,123.92
ARUNDEL AUTO SERVICE	5-026	106,800	-	106,800	\$ 2,163.77
ATHERTON KENNETH W JR & JOELLEN	1-012D-014	54,200	103,800	145,250	\$ 2,942.77
ATTLESON ALETA K & JOSHUA D	8-005	55,300	70,800	126,100	\$ 2,554.79
ATTLESON ALETA K & JOSHUA D	8-006	50,300	71,700	109,250	\$ 2,213.41
AVALLONE CHAD R & JENNIFER	7-001-005	42,000	102,200	144,200	\$ 2,921.49
AYOTTE CYNTHIA J & ROGER A	6-039-002	46,100	84,800	113,050	\$ 2,290.39
BADGER JAMIN F & KAREN E	9-001-001	43,500	144,800	175,550	\$ 3,556.64
BANVILLE DAVID & LEE ANN	2-012	43,600	98,700	142,300	\$ 2,883.00
BANVILLE MICHAEL & SHERRIE A	2-069-002	49,000	74,600	110,850	\$ 2,245.82
BARBER JASON R & CHRISTINA	2-014D-014	43,700	120,300	164,000	\$ 3,322.64
BARNARD JACO E	2-056D-001	46,000	137,700	183,700	\$ 3,721.76
BARNES CHRISTY-LYNN & DAVIS DAVID	4-010	61,800	160,200	209,250	\$ 4,239.41
BARSTOW GAYLE A	4-027	84,000	168,300	252,300	\$ 5,111.60
BARSTOW TIMOTHY & GAYLE	4-030D	97,100	118,700	203,050	\$ 4,113.79
BARTHOLOMEW THOMAS E & ROBIN G	3-015D-009	46,500	247,100	280,850	\$ 5,690.02
BARTLETT RICHARD A & DIANE A	5-013-006	44,700	145,000	176,950	\$ 3,585.01
BAYNES WILLIAM R & ELIZABETH E	6-004	136,600	362,100	498,700	\$ 10,103.66



## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
BEAN DEBORAH A	2-058	66,400	106,200	159,850	\$ 3,238.56
BEAULIEU EMILIE R & DIANE L	8-012	43,300	89,600	120,150	\$ 2,434.24
BEAULIEU JOAN E & CROWE CAROL	9-006	37,000	97,800	134,800	\$ 2,731.05
BEAULIEU PAULA M	3-043J	52,500	131,400	183,900	\$ 3,725.81
BEAULIEU PAULA M	3-043-002	29,400	-	29,400	\$ 595.64
BEDARD RONALD E & DOLORES	7-017	60,900	166,700	214,850	\$ 4,352.86
BEDARD SHAWN S & MARIE-T	7-014	34,800	122,500	144,550	\$ 2,928.58
BEDELL, DAVID J & JULIE A	3-058-002	42,300	216,300	258,600	\$ 5,239.24
BELANGER CHRISTOPHER A & JENNIFER	3-043E	51,500	185,700	237,200	\$ 4,805.67
BELANGER PROPERTIES LLC	2-013D-004	67,800	116,900	184,700	\$ 3,742.02
BELANGER RICHARD R & PATRICIA S	2-033-001	46,000	109,100	155,100	\$ 3,142.33
BELANGER SHANNON L & MATTHEW D	3-064-009	45,400	182,600	215,250	\$ 4,360.97
BELL JAMES & LISA	4-016D-007	38,600	188,300	214,150	\$ 4,338.68
BELL JAMES & LISA	4-016D-015	27,900	-	27,900	\$ 565.25
BELLEROSE SUSAN J	5-028-001	46,000	150,400	183,650	\$ 3,720.75
BENNETT DEBORAH	4-044	89,400	87,100	163,750	\$ 3,317.58
BENSON BLAINE A & SUZANNE R	3-043D-001	46,500	95,700	142,200	\$ 2,880.97
BERGERON BEVERLY	2-032-003	44,000	78,400	109,650	\$ 2,221.51
BERNIER CINDY ANN	5-019-003	36,100	56,200	92,300	\$ 1,870.00
BERNIER FERNAND	3-043E-001	54,000	138,400	179,650	\$ 3,639.71
BERRY STEVEN D & BRUCE A & PROCTOR JULIA A & LEEMAN SANDRA L	5-013-005	46,000	115,500	161,500	\$ 3,271.99
BERTHIAUME RONALD P & JOYCE B	4-010-001	61,700	145,000	193,950	\$ 3,929.43
BIF II US RENEWABLE LLC	5-001	24,840,000	-	24,840,000	\$ 503,258.40
BIF II US RENEWABLE LLC	5-003	57,600	-	57,600	\$ 1,166.98
BISHOP, LIONEL F & GAIL T	8-013D-001	46,100	129,400	175,500	\$ 3,555.63
BLANEY RICHARD PAUL	6-034-001	46,000	125,800	159,050	\$ 3,222.35
BOGDACHN PHYLLIS C & NASON CYNTHIA A	2-008-002	60,300	72,100	119,650	\$ 2,424.11
BOISSONNAULT JOHN H & DARLENE E	2-021D-018	48,300	127,500	163,050	\$ 3,303.39
BOISSONNEAULT RICHARD & JEANNE T	7-029	37,000	114,200	133,350	\$ 2,701.67
BOISSONNEAULT STEVEN P LVG TR 5/2/13	5-056-002	67,800	24,400	92,200	\$ 1,867.97
BOLLINGER JAMES F & VICTORIA H	1-012D-023	49,900	158,900	196,050	\$ 3,971.97
BOOKER KENNETH D SR & KATHLEEN N	3-006	43,300	86,500	117,050	\$ 2,371.43
BOONE RONALD S	3-015	41,300	129,400	157,950	\$ 3,200.07
BOUCHARD RONALD J & LIBBY ELIZABETH J	3-059-001	46,000	131,900	165,150	\$ 3,345.94
BOUCHER MABEL, ESTATE OF	7-007-002	52,800	131,400	166,350	\$ 3,370.25
BOUCHER MICHELLE M & BRIAN D	1-012D-035	50,000	139,000	176,250	\$ 3,570.83
BOUDREAU JASON A & MEGAN M	2-069-001	43,000	187,400	230,400	\$ 4,667.90
BOURGEAULT KAITLYN & JOEL K	3-064D-004	41,500	184,400	225,900	\$ 4,576.73
BOURQUE ROBERT J	3-004D-004	51,500	131,800	170,550	\$ 3,455.34
BOWERS ROGER I & ARLENE M	2-070	40,000	106,000	128,150	\$ 2,596.32
BRALEY JOHN R III TRUSTEE OF THE	6-053	73,400	222,200	282,850	\$ 5,730.54
BRAY TODD C & STACY M	4-039-004	44,700	178,800	210,750	\$ 4,269.80
BRESNAHAN HEIDI F	3-015D-007	43,200	252,500	282,950	\$ 5,732.57
BRETON LEO JR & KELLIE L	2-075B	53,000	84,800	125,050	\$ 2,533.51
BROOKSIDE II	2-021D-025	-	-	-	\$ -
BROUSSEAU ERIN R B & MACDONAL COREY J	3-026	42,000	52,500	94,500	\$ 1,914.57
BROWN G ELWOOD & MARY L	3-049	93,400	151,400	232,050	\$ 4,701.33
BROWN MARY A TRUSTEE	2-036	98,300	121,300	206,850	\$ 4,190.78
BROWN MARY A TRUSTEE	2-036-003	34,200	-	34,200	\$ 692.89
BRUCE BETTE H & DAVID R & HIGHT RICHARD A & MATTHEW R	1-001B	6,500	-	6,500	\$ 131.69
BRYANT LAURA J	5-041-007	46,000	119,900	165,900	\$ 3,361.13

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
BUDA LEO G HEIRS OF	5-009	109,100	27,000	136,100	\$ 2,757.39
BURTON KEVIN M & LAURA J	1-012D-034	45,300	159,200	191,750	\$ 3,884.86
BUTLAND CARLTON L & DZINTRA	3-064D-002	41,500	106,900	135,650	\$ 2,748.27
BUTLER MAUREEN & JAMES K	3-037	52,500	-	52,500	\$ 1,063.65
BYARS ROBERT J	7-004-001	41,500	138,200	179,700	\$ 3,640.72
CAMIRE KATHERINE K TRUSTEE	7-012	1,500	-	1,500	\$ 30.39
CAMIRE MICHAEL L & KATHY D	3-015D-013	46,500	192,500	226,250	\$ 4,583.83
CAMPBELL KIM E	3-071-001	51,500	135,300	174,050	\$ 3,526.25
CARLE HOLLY A & BRYAN P	8-002-002	43,000	113,800	156,800	\$ 3,176.77
CARON ALBERT R & DENISE B	1-012D-019	50,700	126,600	164,550	\$ 3,333.78
CARON DONNA LALIBERTE	3-015D-003	45,300	124,800	157,350	\$ 3,187.91
CARON DONNA LALIBERTE	3-015D-002	29,500	-	29,500	\$ 597.67
CARON JOHN H	2-020D-004	43,700	91,000	121,950	\$ 2,470.71
CARON REMI A & JESSICA M	4-009-003	48,000	168,400	203,650	\$ 4,125.95
CARPENTER DEBORAH E	2-054	51,000	120,900	159,150	\$ 3,224.38
CARR PAMELA T & DANIEL B TRUSTEES	3-019-003	52,800	255,600	295,650	\$ 5,989.87
CARREIRO ROBERT M & AMANDA M	5-035A-003	36,000	293,800	317,050	\$ 6,423.43
CASIVANT JENNIFER & GEORGE	2-014A	84,600	180,100	251,950	\$ 5,104.51
CASSETTE KENNETH & MORIN SHELLEY F	5-039-008	36,100	78,700	102,050	\$ 2,067.53
CATON MICHAEL & LINDA	6-043	37,000	47,900	72,150	\$ 1,461.76
CAYLOR JOHN E	2-012D-009	43,000	144,600	174,850	\$ 3,542.46
CENTRAL MAINE POWER COMPANY	0-000	2,041,400	-	2,041,400	\$ 41,358.76
CHABOT MARK	5-015-001A	64,000	113,300	164,550	\$ 3,333.78
CHABOT N S & SOVETSKY JAMES M	5-029-005	65,600	-	65,600	\$ 1,329.06
CHANTIGNY, JASON L & WENDY L	3-043D	46,000	128,300	161,550	\$ 3,273.00
CHARRON GERARD & SUSAN	8-013-008	49,400	94,500	131,150	\$ 2,657.10
CHASSE DAVID R & PRISCILLA	3-004A	41,600	134,700	158,450	\$ 3,210.20
CHASSE KAREN D	2-051	46,000	107,800	141,050	\$ 2,857.67
CHRETIEN DENA M TRUSTEE OF THE	2-013D-002	33,700	-	33,700	\$ 682.76
CIA SALVAGE INC	7-016	41,100	-	41,100	\$ 832.69
CLARK RANDALL & SUSAN W	6-044A	52,000	355,700	394,950	\$ 8,001.69
COBB STEVEN D	2-032-001	44,700	84,600	116,550	\$ 2,361.30
COBLEIGH GARY W & BONNIE M	3-015D-001	41,200	88,700	117,150	\$ 2,373.46
COLE AARON	5-015A	5,100	-	5,100	\$ 103.33
COLE AARON P & REBECCA M	4-023-001	46,200	114,500	160,700	\$ 3,255.78
COLE ALAN E & COLE ALBERT P JR	4-023	92,800	75,200	150,150	\$ 3,042.04
COLE ALBERT P JR	6-020	53,100	157,600	192,850	\$ 3,907.14
COLE ALBERT P JR & COLE ANDREW P	6-018	16,000	-	16,000	\$ 324.16
COLE ANDREW G	3-074	4,000	-	4,000	\$ 81.04
COLE ANDREW G & VALERIE J	6-002	61,900	129,800	178,950	\$ 3,625.53
COLE ANDREW G & VALERIE J	6-003-002	500	-	500	\$ 10.13
COLE ANDREW PAUL & COLE ALBERT P JR	6-018-001	46,100	170,200	203,550	\$ 4,123.92
COLE CLARK R & GEORGIANNA	6-013	63,500	107,400	158,150	\$ 3,204.12
COLE CLARK R & GEORGIANNA	6-008	68,200	-	68,200	\$ 1,381.73
COLE CLARK R & GEORGIANNA	6-011	41,500	-	41,500	\$ 840.79
COLE FARM DAIRY INC	6-014	160,600	524,000	684,600	\$ 13,870.00
COLE FARM DAIRY INC	7-006	46,000	60,900	106,900	\$ 2,165.79
COLE FARM DAIRY INC	6-001	97,800	-	97,800	\$ 1,981.43
COLE FARM DAIRY INC	6-005-001	32,400	-	32,400	\$ 656.42
COLE FARM DAIRY INC	6-012	10,400	11,400	21,800	\$ 441.67
COLE FARM DAIRY INC	6-007	14,600	7,000	21,600	\$ 437.62
COLE FARM DAIRY INC	6-054	8,500	-	8,500	\$ 172.21
COLE FARM DAIRY INC	6-055	500	-	500	\$ 10.13

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
COLE GORDON & ISOLDE K	6-005-002	80,200	-	80,200	\$ 1,624.85
COLE GORDON T	6-017	55,800	-	55,800	\$ 1,130.51
COLE GORDON T & ISOLDE K	3-073D-006	600	-	600	\$ 12.16
COLE ISOLDE K	6-015	47,600	119,900	154,750	\$ 3,135.24
COLE ISOLDE K	3-047	46,800	61,800	108,600	\$ 2,200.24
COLE KAREN C	3-042	74,500	85,700	147,450	\$ 2,987.34
COLE MARK	6-011-001	48,700	130,500	179,200	\$ 3,630.59
COLE NICHOLAS C	1-005-002	43,600	71,900	115,500	\$ 2,340.03
COLLETTE GARY R & KATHLEEN M	1-012D-025	50,700	95,000	132,950	\$ 2,693.57
COLLIN ALFREDA & RENALD	3-075	50,300	231,100	281,400	\$ 5,701.16
COLLIN CASSANDRA D & MICHELLE L	8-008T-006	-	22,100	22,100	\$ 447.75
COLLIN CELINE	8-008T-004	-	16,400	3,650	\$ 73.95
COLLIN MICHELLE	6-024	41,500	124,200	152,950	\$ 3,098.77
COLSON DENNIS & TANIA	1-012D-032	44,900	159,300	191,450	\$ 3,878.78
COLUMB RANDAL J & JENNIFER A	6-011-002	46,500	207,500	241,250	\$ 4,887.73
COMPAGNA JAMYE M & LABBE JOAN A	8-002-003	42,600	91,100	133,700	\$ 2,708.76
CONIARIS JOHN G & ELIZABETH E	2-067	37,000	129,200	153,450	\$ 3,108.90
COOK BRUCE & MARY	6-045-001	72,100	67,400	126,750	\$ 2,567.96
COOK MATTHEW C & JESSICA L	6-045-002	54,700	192,400	247,100	\$ 5,006.25
COOK SAMUEL & TRACI	4-017A	51,500	126,700	165,450	\$ 3,352.02
COOK SAMUEL & TRACI	4-017	74,100	-	74,100	\$ 1,501.27
COOKS BROOK SUBDIVISION	1-012	-	-	-	\$ -
COTE DONALD R & LISA M	1-012D-004	51,900	105,600	144,750	\$ 2,932.64
COTE JOHN R & DEBORAH A	2-073C	47,500	148,200	182,950	\$ 3,706.57
COTE PATRICK W & LISA J	2-014D-009	43,000	115,900	146,150	\$ 2,961.00
COTE RICHARD B & SUZANNE	3-015D-004	46,000	220,100	253,350	\$ 5,132.87
COTE SHARON C	2-023T	-	26,600	13,850	\$ 280.60
COTE VINCENT L & DONNA G	2-023	63,600	186,600	237,450	\$ 4,810.74
COURCHAIINE RENE G & DENISE M	3-059	59,000	145,700	191,950	\$ 3,888.91
COURCHENE JOHN M & BETHANY L	2-021D-020	49,100	110,100	146,450	\$ 2,967.08
CRALL, RONALD	3-070	15,300	-	15,300	\$ 309.98
CRITCHLEY MARTHA L	6-016B	43,000	71,500	114,500	\$ 2,319.77
CRITCHLEY MARTHA L	6-016	17,900	-	17,900	\$ 362.65
CRITCHLEY TRAVIS J & PENNY	6-016A	46,000	111,800	145,050	\$ 2,938.71
CROTEAU CHARLENE & JOSEPH	7-007-005	44,700	186,200	213,050	\$ 4,316.39
CROZIER RICHARD	4-024-001	46,200	183,300	216,750	\$ 4,391.36
CULBERT JENNIFER	2-036-001	46,200	135,000	168,450	\$ 3,412.80
CUNNINGHAM PETER & MARYCATHERINE	3-073D-005	46,700	140,300	174,250	\$ 3,530.31
CURRAN DAVID & MELISSA	6-003-001	48,300	211,300	259,600	\$ 5,259.50
CURRIER WILLIAM W	4-021	76,300	80,200	156,500	\$ 3,170.69
CUSHMAN HOWARD L & ANGELA M	6-044D-001	59,800	235,100	282,150	\$ 5,716.36
CYR JEFFREY J & CARRIE A	3-059-002	51,500	106,600	145,350	\$ 2,944.79
CYR WALLACE A & BONNIE L	5-033	49,000	53,000	102,000	\$ 2,066.52
DAIGLE DANIEL M & CHERYL	6-039-001	36,000	153,900	177,150	\$ 3,589.06
DANCAUSE BRIAN A	2-058-001	46,200	171,400	217,600	\$ 4,408.58
D'ANGELO, VIRGINIA	9-003	28,800	94,900	123,700	\$ 2,506.16
DANIS ROY W JR & NANCY C	3-044-001	49,000	91,900	128,150	\$ 2,596.32
DANLEY MARK M & KAREN LYNN	4-036-001	47,500	123,100	157,850	\$ 3,198.04
DANLEY PETER L	4-036-007	86,600	46,800	120,650	\$ 2,444.37
DANLEY PETER L	4-036-006	36,200	38,500	74,700	\$ 1,513.42
DANLEY PETER L	4-036-003	47,500	19,100	66,600	\$ 1,349.32
DANLEY PETER L	4-046	28,100	-	28,100	\$ 569.31
DARRAH WILLIAM & KATHRYN E	5-015-002	38,900	167,600	206,500	\$ 4,183.69

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
DAVIS CRYSTAL J	3-044	51,500	101,800	153,300	\$ 3,105.86
DAVIS JESSICA	2-014B-001	43,600	149,300	192,900	\$ 3,908.15
DAVIS SANDY L & JOHN N	5-035-005	36,000	108,000	144,000	\$ 2,917.44
DAYTON SAND & GRAVEL COMPANY INC	2-004	18,100	-	18,100	\$ 366.71
DAYTON SAND & GRAVEL INC	2-044	2,305,600	881,900	3,187,500	\$ 64,578.75
DAYTON SAND & GRAVEL INC	8-027	44,500	61,600	106,100	\$ 2,149.59
DAYTON TOWN OF	4-018	62,600	-	-	\$ -
DAYTON TOWN OF	8-003	146,300	2,110,000	-	\$ -
DAYTON TOWN OF	8-003-001	-	330,600	-	\$ -
DAYTON TOWN OF	3-045	17,200	28,200	-	\$ -
DAYTON TOWN OF	2-005	10,000	-	-	\$ -
DAYTON TOWN OF	2-006A	40,800	182,800	-	\$ -
DEAN GARY A & TERESA K	3-043G	67,200	346,200	400,650	\$ 8,117.17
DEANGELIS MARK T &	8-013	45,300	204,700	237,250	\$ 4,806.69
DEARBORN BROS LLC	5-018	123,400	168,500	291,900	\$ 5,913.89
DEARBORN BROS LLC	5-016	38,300	-	38,300	\$ 775.96
DEARBORN, PAMELA A	8-004	43,800	50,600	81,650	\$ 1,654.23
DELAGE JAMES & LINDA	2-013D-001	47,800	118,400	153,450	\$ 3,108.90
DELUCA ROCCO P JR & SANDRA L	4-016D-016	39,400	167,700	194,350	\$ 3,937.53
DEMERS RAYNALD N & DONNA B	2-075C	46,000	114,900	148,150	\$ 3,001.52
DEROSIER SANDRA TRUSTEE	2-021D-002	46,000	94,500	122,650	\$ 2,484.89
DESCHAMBAULT JUANITA & DICKSON JOEL KERR	7-025	1,500	-	1,500	\$ 30.39
DESHAIES ROBERT L & ELAINE	7-027	37,000	96,900	121,150	\$ 2,454.50
DESJARDINS ANTHONY & NICOLE	2-014D-008	43,900	109,900	141,050	\$ 2,857.67
DESROSIERS BARBARA	2-008B	46,900	84,000	130,900	\$ 2,652.03
DEXTER CATHERINE L	3-042-002	42,000	-	42,000	\$ 850.92
DICKSON JOEL K	7-024	45,500	56,400	101,900	\$ 2,064.49
DILL VIRGINIA C	2-014B	46,000	118,900	152,150	\$ 3,082.56
DODGE BYRON & SANDRA	1-015	41,500	87,000	115,750	\$ 2,345.10
DOE STEPHEN & JANICE M	6-025	116,800	79,500	178,450	\$ 3,615.40
DOMBROWIK STEVEN & PAULINE	3-073D-002	35,500	-	35,500	\$ 719.23
DONILON NICHOLAS F	5-039-007	36,100	123,900	160,000	\$ 3,241.60
DORAN WILLIAM A & MARTIN MELANIE D	2-021D-022	49,000	95,500	131,750	\$ 2,669.26
DOW WILLIAM D & LINDA	3-028-001	41,600	101,200	130,050	\$ 2,634.81
DUBE RAYMOND & CLAUDETTE B	5-035A-005	38,700	262,600	288,550	\$ 5,846.02
DUBOIS FERNAND P & THERESA V	2-038-002	51,000	114,500	147,650	\$ 2,991.39
DUBOIS MAURICE & DUBOIS	2-038-004	16,000	-	16,000	\$ 324.16
DUBOIS NORMAND M & JUDITH T	1-012D-028	50,600	113,500	151,350	\$ 3,066.35
DUCA MARK G & DEBORAH J	9-010	70,400	264,900	322,550	\$ 6,534.86
DUGGAN ELIZABETH & FEENEY MICHAEL P	5-035A-004	36,000	210,900	234,150	\$ 4,743.88
DUMAIS RICHARD & ANNETTE	3-072	76,300	231,300	289,750	\$ 5,870.34
DUMAS SHAWN C & HEATHER J	4-016D-012	45,300	202,900	235,450	\$ 4,770.22
DUNCAN ELIZABETH F	4-016E	36,000	117,900	153,900	\$ 3,118.01
DUNN CAROL J	3-060	49,000	148,700	184,950	\$ 3,747.09
DUNN PETER F & DIANE J	4-012-001	51,400	120,000	158,650	\$ 3,214.25
DUQUETTE RAELYN	2-013	46,000	105,000	151,000	\$ 3,059.26
DURKEE DAVID M & SONNEBORN LAUREN E	5-013-009	46,000	138,700	171,950	\$ 3,483.71
DURKEE JENNIFER L	8-010-001	41,900	72,200	114,100	\$ 2,311.67
DUROCHER MARIA A	2-029	51,100	128,900	167,250	\$ 3,388.49
DUTREMBLE ROBIN FOSS & SHAWN	6-004-001	50,000	181,700	218,950	\$ 4,435.93
EDELSON LOIS M	5-027	111,000	84,700	182,950	\$ 3,706.57
EDELSON LOIS M	5-028	104,800	-	104,800	\$ 2,123.25
EDGERLY MARK	5-038	42,500	58,900	101,400	\$ 2,054.36

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
ELIE DENIS J & AMY L	3-015D-005	46,000	273,000	306,250	\$ 6,204.63
ELLIOTT DAMIAN R & LAVIGNE LISA D	4-039-006	52,500	194,300	234,050	\$ 4,741.85
ERICKSON ROBERT	6-045	55,000	69,200	106,350	\$ 2,154.65
ETB INC	5-035A	70,900	-	70,900	\$ 1,436.43
ETHERIDGE ARCHIE W & JANET L	1-012D-010	44,400	78,200	109,850	\$ 2,225.56
EUKITIS FRANK J & JOAN L	6-027	98,400	288,000	386,400	\$ 7,828.46
EUKITIS FRANK J & JOAN L	6-030	57,600	-	57,600	\$ 1,166.98
EUKITIS FRANK J & JOAN L	6-029	34,000	10,800	44,800	\$ 907.65
EUKITIS PETER A & HEATHER W	6-027A	43,800	93,800	124,850	\$ 2,529.46
EULITT, CALEB & BRITTANY JT	3-064-008	47,300	-	47,300	\$ 958.30
FARDA JOSEPH F	4-009	48,300	87,900	123,450	\$ 2,501.10
FAULKNER DEREK A & NICOLE	2-021D-006	46,000	108,800	154,800	\$ 3,136.25
FENDERSON RAYMOND & FLEURETTE	3-062	187,400	107,100	281,750	\$ 5,708.26
FITZPATRICK PAUL W JR & JACQUELYN M	5-039-001	46,000	130,300	163,550	\$ 3,313.52
FOLEY BRENT & KAREN	4-016D-003	38,500	228,700	254,450	\$ 5,155.16
FOLEY KEVIN P & JANE M	2-014D-010	43,000	200,000	230,250	\$ 4,664.87
FORD DEBRA M	3-055	96,700	131,800	215,750	\$ 4,371.10
FORRESTER MARJORIE & RANDOLPH S	2-022-001	43,000	202,700	232,950	\$ 4,719.57
FORTIER DAWN & MARK	5-025-001	54,400	166,900	208,550	\$ 4,225.22
FORTIER DAWN & MARK	5-025-002	49,300	-	49,300	\$ 998.82
FORTIER, JOEY J	3-037-004	32,000	139,800	171,800	\$ 3,480.67
FORTIN RICHARD & CHARLENE	3-055A	56,500	106,200	149,950	\$ 3,037.99
FRAPPIER CRAIG A & BECKY L	5-002-001	55,000	159,300	201,550	\$ 4,083.40
FRAPPIER MICHAEL	4-039-002	86,600	133,600	207,450	\$ 4,202.94
FREELAND CHRIS M	3-036	79,600	76,200	155,800	\$ 3,156.51
FREEMAN MICHAEL R	4-005-001	61,500	88,200	149,700	\$ 3,032.92
FREEMAN WENDALL	5-035A-002	36,000	191,200	209,350	\$ 4,241.43
FRENETTE PHILIP H & PRISCILLE M	9-007	43,000	110,900	141,150	\$ 2,859.70
FURTADO EDMUND A & SHERRY A	6-038-002	46,000	193,100	226,350	\$ 4,585.85
GAFFEN LEWIS B & MARILYN M	6-041D-005	79,000	272,900	339,150	\$ 6,871.18
GAGNE CAROLE A	9-009	44,500	42,600	87,100	\$ 1,764.65
GAGNE GILLES C	4-016C	46,500	53,200	81,850	\$ 1,658.28
GAGNON GREGORY & KATHRYN	2-021D-024	51,500	181,200	219,950	\$ 4,456.19
GAGNON JR ONEIL H	5-035-001	48,300	26,600	62,150	\$ 1,259.16
GALLAGHER CHRISTOPHER STEVEN & RENEE	2-014D-011	43,000	117,000	147,250	\$ 2,983.29
GAMASH CHRISTOPHER J	3-068B	36,200	153,600	177,050	\$ 3,587.03
GAMASH KEITH TRUSTEE OF THE	3-068	56,500	84,000	127,750	\$ 2,588.22
GARLAND DEBRA	2-014D-007	43,100	158,900	202,000	\$ 4,092.52
GARRIGAN BARBARA J	2-032	44,500	163,300	195,050	\$ 3,951.71
GAY AMOS J & CYNTHIA	3-033	127,600	173,100	287,950	\$ 5,833.87
GAY AMOS J & CYNTHIA	2-060	8,000	-	8,000	\$ 162.08
GAY AMOS J & CYNTHIA	2-061	6,300	-	6,300	\$ 127.64
GAY DANIEL E & CARIE A	2-047-001	80,200	153,400	220,850	\$ 4,474.42
GAY FRED D TRUSTEE	3-036-002	40,400	-	40,400	\$ 818.50
GAY FRED D TRUSTEE	3-036-001	39,300	-	39,300	\$ 796.22
GAY FRED D TRUSTEE	3-037-003	26,300	-	26,300	\$ 532.84
GEAUMONT JANICE	7-001	42,400	99,500	141,900	\$ 2,874.89
GEAUMONT, KRISTINE L	7-001-007	41,700	94,000	135,700	\$ 2,749.28
GEISINGER JR CHRISTOPHER	2-021D-014	48,000	159,700	207,700	\$ 4,208.00
GIACOMANTONIO DEBORAH M	6-003-005	34,800	-	34,800	\$ 705.05
GIACOMANTONIO DEBORAH M &	6-003-004	35,800	-	35,800	\$ 725.31
GIANCOLA JON A & CAROL A	5-013-003	49,000	99,500	135,750	\$ 2,750.30
GIBBONS ELAINE A	6-044D-007	92,700	398,900	478,850	\$ 9,701.50

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
GIBBONS ELAINE A	6-044D-006	79,400	-	79,400	\$ 1,608.64
GIBBONS ELAINE A	6-044D-004	63,600	-	63,600	\$ 1,288.54
GIBBONS ELAINE A	6-044D-008	36,900	-	36,900	\$ 747.59
GILBERT DONNA L & CHARLES	2-064-001	46,000	125,200	171,200	\$ 3,468.51
GILLIS DONALD K & LINDA A	2-020D-002	43,200	153,700	184,150	\$ 3,730.88
GILMORE TIMOTHY M & DE LOS SANTOS DEBORA	3-032	51,600	135,200	186,800	\$ 3,784.57
GIRARD RYAN R	3-057	38,500	68,800	107,300	\$ 2,173.90
GLOVER LORNA J	2-008A-003	47,900	72,800	107,950	\$ 2,187.07
GODDARD STANLEY B & WILLA F	1-013-001	33,000	85,000	100,150	\$ 2,029.04
GONNEVILLE REYNALD J AS TRUSTEE	6-041-001	94,600	-	94,600	\$ 1,916.60
GONNEVILLE ROGER & DONNA	6-052	72,400	129,700	189,350	\$ 3,836.23
GONNEVILLE ROGER & DONNA	6-051	94,100	91,600	185,700	\$ 3,762.28
GONNEVILLE ROGER & DONNA	6-048A	1,000	-	1,000	\$ 20.26
GONNEVILLE ROGER E & DONNA G	6-048B	5,000	-	5,000	\$ 101.30
GONNEVILLE STEVEN E & MARIE A	6-051-004	46,800	166,000	200,050	\$ 4,053.01
GONNEVILLE THOMAS R	6-052-001	69,300	286,400	355,700	\$ 7,206.48
GOODWINS MILLS ADVENT	7-031	28,800	95,300	104,100	\$ 2,109.07
GOODWINS MILLS UNITED	2-065-001	46,000	122,300	148,300	\$ 3,004.56
GOOGINS DANA G & BECKLER KAREN R	3-069	46,900	92,900	127,050	\$ 2,574.03
GOSELIN RICHARD D & TRISHA A	1-012D-011	44,100	79,700	111,050	\$ 2,249.87
GOVE RICHARD E	3-062-001	25,000	-	25,000	\$ 506.50
GOWEN REBECCA E	7-032	43,000	189,800	220,050	\$ 4,458.21
GRAFFAM, CHANTELE L & KEVIN JOSEPH JT	3-022	46,300	64,000	110,300	\$ 2,234.68
GRANT JR NATHAN A & SHANNON A	3-048	47,700	108,300	143,250	\$ 2,902.25
GRANTHAM EDWARD B	5-020	107,300	93,500	200,800	\$ 4,068.21
GRANTHAM EDWARD B	5-021	1,600	-	1,600	\$ 32.42
GRANTHAM EDWARD B & PEARL C	5-021-001	54,000	99,800	141,050	\$ 2,857.67
GRANTHAM GINGER DAWN & DIXON JOHN DAVID	5-021-004	37,500	116,400	153,900	\$ 3,118.01
GRANTHAM MARK	5-029-001	58,700	75,300	134,000	\$ 2,714.84
GRANTZ PAUL N & CLAUDINE M	1-012D-015	52,200	98,600	150,800	\$ 3,055.21
GRASS CRAIG B	3-069-002	56,500	100,300	144,050	\$ 2,918.45
GRAY, SHERMAN	2-071D	52,900	89,900	142,800	\$ 2,893.13
GREELEY THERESA ANN	2-038-003	47,900	103,700	151,600	\$ 3,071.42
GREEN ROBERT E & KARLA L	2-015D-002	43,000	102,200	132,450	\$ 2,683.44
GREENE DONALD EMERY JR & CARRIE ALICIA	4-015-003	36,000	125,200	161,200	\$ 3,265.91
GREGOIRE ANGELA & CHRISTOPHER	2-022	52,800	75,100	115,150	\$ 2,332.94
GREGOIRE GLORIA J	3-035	51,500	62,600	101,350	\$ 2,053.35
GREGOIRE GLORIA J	3-034	52,300	3,300	55,600	\$ 1,126.46
GRENIER KIM M	2-056D-004	46,000	174,600	207,850	\$ 4,211.04
GRONDIN JOEL M & DARCY E	9-001	75,800	138,400	201,450	\$ 4,081.38
GROVER ALBERT S & LINDA E	9-005	43,000	159,500	189,750	\$ 3,844.34
GUAY CARL R	2-033-003	61,500	152,700	201,450	\$ 4,081.38
GUAY GERALD P LIVING TRUST	3-069-001	79,600	199,000	265,850	\$ 5,386.12
GUAY KENNETH J	1-006-001	46,000	137,900	183,900	\$ 3,725.81
GUAY RICKY R & LEILANI D	2-033-004	54,000	122,800	164,050	\$ 3,323.65
GUAY RICKY R & LEILANI D	2-033	56,100	129,400	185,500	\$ 3,758.23
GUAY RICKY R & LEILANI D	9-004-001	35,300	-	35,300	\$ 715.18
GUILLETTE ROBERT C	3-057D	52,800	142,300	182,350	\$ 3,694.41
GUINEY SHEILA	7-011	47,500	91,900	126,650	\$ 2,565.93
GUNTHER LORI	8-008T-012	-	13,700	13,700	\$ 277.56
GUSTAVSON ROGER A	6-001-001	36,900	189,900	214,050	\$ 4,336.65
GUSTIN JEANNINE N	6-028	41,600	80,500	109,350	\$ 2,215.43
H F PROPERTIES INC	3-040	120,400	288,000	408,400	\$ 8,274.18

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
H F PROPERTIES INC	3-038	42,000	-	42,000	\$ 850.92
HAFNER JASON T & ANNA M	2-051-001	43,000	98,200	141,200	\$ 2,860.71
HALL BRETT A	4-021-002	51,000	109,500	147,750	\$ 2,993.42
HALL DUDLEY W & BRUCE W TRUSTEES OF	9-004	53,000	171,400	224,400	\$ 4,546.34
HALL ELIZABETH A	4-006	51,500	78,500	117,250	\$ 2,375.49
HALL GALEN D & LISA A	2-015	43,000	140,600	170,850	\$ 3,461.42
HALL RICHARD D	6-041D-004	88,600	257,100	332,950	\$ 6,745.57
HALLER TIFFANY S	3-064D-003	41,500	162,300	191,050	\$ 3,870.67
HANUSEK JOHN & LINDA M	8-002-001	43,000	137,000	167,250	\$ 3,388.49
HARPER LORIN G	1-013-002	33,000	77,300	97,550	\$ 1,976.36
HARRIMAN ALICE R & VANESSA MAY	8-020T-005	-	15,400	15,400	\$ 312.00
HARRIMAN NANCY M	5-013-001	46,000	167,100	200,350	\$ 4,059.09
HARRIMAN NANCY M & RUBY SCOTT M	5-013	74,000	265,900	339,900	\$ 6,886.37
HARRIS BENJAMIN J & ARELLE L	3-039	48,000	139,900	175,150	\$ 3,548.54
HARRIS CARL W SR & WILMA L	3-043C	47,500	95,900	130,650	\$ 2,646.97
HARRIS CLINTON A & RACHEL A	3-039-002	19,500	-	19,500	\$ 395.07
HARRIS CLINTON A & RACHEL A	3-040-003	60,400	256,500	304,150	\$ 6,162.08
HARRIS DAVID B & ROBINSON ANGELA M	3-043-003	38,600	150,200	188,800	\$ 3,825.09
HARRIS DIXIE A	4-035	81,900	-	81,900	\$ 1,659.29
HARRIS DIXIE A	3-021	5,000	-	5,000	\$ 101.30
HARRIS KEITH S	4-030C	66,000	138,800	192,050	\$ 3,890.93
HARRIS KEITH S	5-005-002	8,700	-	8,700	\$ 176.26
HARRIS KEITH S	5-006	5,000	-	5,000	\$ 101.30
HARRIS KEITH S & ANGELA B	4-030E	13,100	24,800	37,900	\$ 767.85
HARRIS KEITH S & BENJAMIN J	4-025	71,900	46,200	118,100	\$ 2,392.71
HARRIS KEITH S & BENJAMIN J	4-024	5,300	-	5,300	\$ 107.38
HARRIS KRISTIN L & CHRISTOPHER J	5-039-006	52,400	112,600	152,250	\$ 3,084.59
HARRIS PAUL W PERSONAL	3-043	84,800	54,300	139,100	\$ 2,818.17
HARRIS PAUL WESTON	3-043H	34,000	-	34,000	\$ 688.84
HARRIS PHILIP B	3-043I	46,000	38,500	84,500	\$ 1,711.97
HARRIS PHILIP B SR & COLLEEN E	3-043F	56,500	83,900	127,650	\$ 2,586.19
HARRIS WILLIAM	2-046	45,000	-	45,000	\$ 911.70
HARRIS WILLIAM H	5-039-004	46,000	140,800	186,800	\$ 3,784.57
HARRIS WILLIAM W	3-039-001	49,100	-	49,100	\$ 994.77
HARRIS WILLIAM W & DIXIE A	3-005	33,200	-	33,200	\$ 672.63
HARRIS WILLIAM W & DIXIE A	3-043-001	14,100	-	14,100	\$ 285.67
HASKELL JESSICA L	8-011	43,000	65,600	108,600	\$ 2,200.24
HAVU ALFRED O JR & HAZEL JANE	4-015-002	32,000	12,900	32,150	\$ 651.36
HAVU ALFRED O JR (1/2) & HAVU DAVID & JOAN TRUSTEES (1/2)	4-015	172,000	151,700	310,950	\$ 6,299.85
HAVU ELLEN MELINDA	4-022	34,000	144,000	165,250	\$ 3,347.97
HAYWARD CHARLES W JR & JUDITH	2-010	51,200	101,100	139,550	\$ 2,827.28
HEBERT JOHN M & DOYON HEBERT REBECCA	2-056D-003	46,000	266,700	299,950	\$ 6,076.99
HEBERT MATTHEW M & JANELLE A	3-064-010	41,200	119,500	160,700	\$ 3,255.78
HEBERT NICHOLAS	6-004-003	46,500	118,900	165,400	\$ 3,351.00
HEBERT SCOTT P & LORIE M TRUSTEES	2-056D-005	46,000	178,700	211,950	\$ 4,294.11
HENNESSEY CYNTHIA G	7-002	46,000	182,500	215,750	\$ 4,371.10
HILDENBRAND HENRY, ESTATE OF	8-020T-004	-	14,600	14,600	\$ 295.80
HILL C DAVID	8-001	121,900	94,000	215,900	\$ 4,374.13
HILL C DAVID & ROSE MARIE	1-016	136,700	97,300	221,250	\$ 4,482.53
HILL C DAVID & ROSE MARIE	8-008	140,400	68,500	208,900	\$ 4,232.31
HILL C DAVID & ROSE MARIE	6-040	67,400	55,700	123,100	\$ 2,494.01
HILL C DAVID & ROSE MARIE	2-079	33,400	-	33,400	\$ 676.68

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
HILL C DAVID & ROSE MARIE	6-041	18,200	-	18,200	\$ 368.73
HILL C DAVID & ROSE MARIE	6-032	9,000	500	9,500	\$ 192.47
HILL CONNIE D	8-001-001	17,400	151,000	155,650	\$ 3,153.47
HILL DOUGLAS	8-001-002T	-	24,200	24,200	\$ 490.29
HILL DOUGLAS DAVID & HILL CONNIE DAVELYN	6-040-001	14,300	-	14,300	\$ 289.72
HILL GEORGE W & SARALEIGH Y	2-078	112,300	162,000	261,550	\$ 5,299.00
HILTON SCOTT C & CINDY A	3-064D-005	41,500	151,500	180,250	\$ 3,651.87
HIRST MICHAEL N	6-041-006	51,800	96,700	148,500	\$ 3,008.61
HIRST WILLIAM N & SUYAPA I	4-013	64,300	81,100	132,650	\$ 2,687.49
HOLLEY GREGORY M & MELISSA B	2-015D-003	43,000	134,700	164,950	\$ 3,341.89
HOOD BETTY LYNN	2-032-002	43,300	80,100	110,650	\$ 2,241.77
HOOD JOHN N	6-021	55,000	130,000	185,000	\$ 3,748.10
HOOD JOHN N	6-019	14,600	72,800	87,400	\$ 1,770.72
HOOD LESLIE	6-019A	45,600	76,700	109,550	\$ 2,219.48
HOOPER LINDA	6-005-004	46,900	152,400	186,550	\$ 3,779.50
HOOPER THOMAS	5-035-007	39,000	168,200	194,450	\$ 3,939.56
HOUE MEGHAN & KEVIN	2-021D-016	49,700	178,900	215,850	\$ 4,373.12
HOULE MARC V & MARY J	3-064-001	43,000	127,000	157,250	\$ 3,185.89
HOWARD ROBIN & JAMES	5-011-001	51,500	124,700	176,200	\$ 3,569.81
HOWARD ROBIN & JAMES	5-010	800	8,800	9,600	\$ 194.50
HOYT GARY G	5-047	9,300	-	9,300	\$ 188.42
HUDDLESTON DEBI J	5-041D-001	46,000	164,100	197,350	\$ 3,998.31
HUGUENIN ALAN R & ROBIN L A	5-002A	43,000	71,900	102,150	\$ 2,069.56
HUNT DIANE C	6-003-003	38,200	-	38,200	\$ 773.93
HUNT DIANE C & MATTHEW E	6-003	47,900	191,700	226,850	\$ 4,595.98
HUNT GEORGE F & COLIN G	7-001-003	41,700	79,800	121,500	\$ 2,461.59
HUOT ROGER J & DONNA L	2-012D-004	43,300	66,500	97,050	\$ 1,966.23
HURLEY, LYNN	5-002A-001	46,000	121,000	154,250	\$ 3,125.11
INHABITANTS OF THE TOWN OF LYMAN & INHABITANTS OF THE TOWN OF DAYTON	7-013	3,800	-	-	\$ -
INNESS EDWARD	5-035-006	36,000	139,400	175,400	\$ 3,553.60
JACKSON LEON & TINA	2-065-002	46,000	192,000	225,250	\$ 4,563.57
JANDREAU TONY & SHIRLEY	5-019-002	46,000	142,200	175,450	\$ 3,554.62
JENSEN LARRY R	4-003	93,400	64,700	145,350	\$ 2,944.79
JOHNSON KATHERINE HARRIMAN &	5-013-012	45,900	-	45,900	\$ 929.93
JOHNSON LINDA	8-008T-008	-	17,200	4,450	\$ 90.16
JOHNSON SCOTT S & JENNIFER A	4-021-001	47,500	48,800	96,300	\$ 1,951.04
JOHNSON STUART L & DEBORAH L	4-001-001	45,300	190,500	223,050	\$ 4,518.99
JOHNSTON FAITH & ROBERT D	5-051	5,000	-	5,000	\$ 101.30
JOYCE RALPH & BRENDA S	8-013D-005	49,800	113,400	150,450	\$ 3,048.12
JUDICE STEPHEN	7-018	41,000	67,900	108,900	\$ 2,206.31
JURGEN AGNES	8-020T-002	-	19,100	1,250	\$ 25.33
JW GROUP LLC	3-023	91,300	-	91,300	\$ 1,849.74
JW GROUP LLC	3-025	59,200	-	59,200	\$ 1,199.39
KALLIO SUSAN P	1-012D-033	44,600	91,800	123,650	\$ 2,505.15
KALOYARES CONSTANTINOS & ALICE	2-021D-001	46,000	101,100	134,350	\$ 2,721.93
KEENE HAROLD & LINDA	2-034	40,000	83,400	110,650	\$ 2,241.77
KELLER GEOFFREY M & PAMELA	4-036-002	48,000	153,300	188,550	\$ 3,820.02
KENNIE THEODORE & LISA J	8-014	37,000	99,600	123,850	\$ 2,509.20
KENNIE TIMOTHY & PRISCILLA	4-034	46,100	187,200	220,550	\$ 4,468.34
KIMBALL DENISE	5-039-005	57,700	102,600	147,550	\$ 2,989.36
KIMBALL DENNIS & DEBRA	2-021D-007	48,000	99,000	134,250	\$ 2,719.91
KIMBALL TRUST LAWRENCE R&	9-001-002	32,100	-	32,100	\$ 650.35



## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
KING CHARLES W & SANDRA L	4-004	46,500	96,800	143,300	\$ 2,903.26
KING LISA & TIMOTHY	5-015-001	46,200	126,500	159,950	\$ 3,240.59
KOTCH AUSTIN J & NATSUMI	3-064-012	41,200	101,600	142,800	\$ 2,893.13
KURKUL JEFFREY & JENNIFER	2-021C	46,500	151,300	185,050	\$ 3,749.11
LABBE DENIS & LINDA	3-066	42,800	134,300	164,350	\$ 3,329.73
LABONTE CHARLES M & PEGGY P	8-013D-006	46,600	152,600	186,450	\$ 3,777.48
LABONTE JASON R	4-016B	25,200	-	25,200	\$ 510.55
LABONTE RICHARD D & JEAN E	3-059-003	1,100	-	1,100	\$ 22.29
LABRECQUE SHANNON L	2-068-001	52,100	135,900	175,250	\$ 3,550.57
LACHANCE LAWRENCE E	3-025-001	47,900	177,300	212,450	\$ 4,304.24
LACHANCE PAUL & LINDA	2-056D-006	46,000	161,200	194,450	\$ 3,939.56
LAFLAMME DANIEL M &	3-061	51,500	172,300	211,050	\$ 4,275.87
LAFLAMME RICHARD & TAMMY	2-014D-002	43,000	97,300	140,300	\$ 2,842.48
LAFLAMME RICHARD R & TAMMY L	2-014D-004	43,000	141,500	171,750	\$ 3,479.66
LAGARDE TAMARA	2-028	36,000	55,700	91,700	\$ 1,857.84
LAGASSE GARY & MONICA	4-016D-008	39,300	193,200	219,750	\$ 4,452.14
LAGUEUX DAVID L & NADINE	4-041	28,800	73,600	89,650	\$ 1,816.31
LAJOIE CHRISTY L & JAMES A	2-014D-013	43,000	172,700	202,950	\$ 4,111.77
LAMBERT MARK R & DAWN M	6-038-001	46,000	156,400	189,650	\$ 3,842.31
LAMONT CARRIE	2-021D-013	49,800	114,700	151,750	\$ 3,074.46
LAMONTAGNE MICHAEL J	2-071-003	67,100	171,400	238,500	\$ 4,832.01
LAMONTAGNE MICHAEL J & LAURIE	2-071B	55,000	187,300	229,550	\$ 4,650.68
LANDRY GREGORY TRUSTEE OF THE	3-052	56,400	115,200	171,600	\$ 3,476.62
LANDRY GREGORY TRUSTEE OF THE	3-051	53,200	-	53,200	\$ 1,077.83
LANDRY GREGORY TRUSTEE OF THE	2-047	37,200	-	37,200	\$ 753.67
LANDRY GREGORY TRUSTEE OF THE	3-043B	2,500	-	2,500	\$ 50.65
LANDRY ROGER	6-005-005	40,000	138,100	165,350	\$ 3,349.99
LAPLANT CRAIG & HILARY J	2-021B	41,500	122,500	151,250	\$ 3,064.33
LAPOINTE BRIAN L	1-012D-001	45,700	168,900	201,850	\$ 4,089.48
LARIVIERE CRYSTAL ANNE & SUNBERG, MICHAEL	2-040-001	39,500	-	39,500	\$ 800.27
LARIVIERE DONALD & ELAINE	8-020	128,400	286,800	415,200	\$ 8,411.95
LARIVIERE DONALD & ELAINE	2-040A	40,000	96,300	123,550	\$ 2,503.12
LARIVIERE DONALD & ELAINE	2-040	14,800	34,400	49,200	\$ 996.79
LARIVIERE DONALD & ELAINE	2-068	10,400	-	10,400	\$ 210.70
LAROCHELLE CARL & MARLENE	8-020T-001	-	15,900	3,150	\$ 63.82
LAVIGNE DANIEL W & MICHELLE H	2-021D-021	48,100	98,900	147,000	\$ 2,978.22
LAVOIE GAIL G	3-003	34,000	84,600	105,850	\$ 2,144.52
LAVOIE LANCE J & HEATHER D	5-029-003	46,400	115,300	148,950	\$ 3,017.73
LEACH MICHAEL E & SHERRY L	3-066-002	1,500	-	1,500	\$ 30.39
LEBLANC EDWARD III & SARAH A	5-005-001	41,000	124,400	152,650	\$ 3,092.69
LEBLANC EDWARD III & SARAH A	5-008	30,200	53,000	83,200	\$ 1,685.63
LEBLANC EDWARD J III & SARAH	5-004	42,500	-	42,500	\$ 861.05
LEBLANC EDWARD J III & SARAH	5-005	32,500	-	32,500	\$ 658.45
LEBLANC MATTHEW P	4-029	84,300	143,300	227,600	\$ 4,611.18
LEBLANC SARAH A & EDWARD	5-007	27,500	-	27,500	\$ 557.15
LEBLANC SHARON	4-030B	63,000	159,900	210,150	\$ 4,257.64
LEBLANC-SYDNOR SUSAN	4-030F-002	69,300	173,200	242,500	\$ 4,913.05
LECLAIR RICHARD C JR & CAROLYN	6-051-001	46,000	137,700	170,950	\$ 3,463.45
LECLERC NORMAND R & PAMELA	6-042	40,300	77,200	104,750	\$ 2,122.24
LEDOUX ROGER & LAURETTE	3-063	43,100	132,700	163,050	\$ 3,303.39
LEMIEUX RONNIE F & JOANNE B	5-041D-002	38,900	177,200	203,350	\$ 4,119.87
LEPAULOUE DAVID K & RACHEL A	2-021D-005	46,000	101,100	134,350	\$ 2,721.93
LETENDRE DAVID & DUPRAS LAURA	2-008A-002	47,900	100,900	136,050	\$ 2,756.37

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
LETENDRE, DONALD P & DONNA A JT	2-071	84,700	159,600	226,450	\$ 4,587.88
LETOURNEAU PATRICIA	2-014D-003	43,600	127,500	158,350	\$ 3,208.17
LEVESQUE CLAUDETTE	4-039-001	49,000	-	49,000	\$ 992.74
LEVESQUE ERNEST L & BILLIE JO	2-062	34,000	20,200	41,450	\$ 839.78
LEVESQUE LUCIEN & RACHEL	2-072A	43,000	82,000	112,250	\$ 2,274.19
LEWIS RONALD T	1-012D-016	53,200	66,200	119,400	\$ 2,419.04
LHEUREUX CHERYLEE & CHRISTOPHER	4-034-002	66,300	152,400	205,950	\$ 4,172.55
LHEUREUX CHRISTOPHER & CHERLYEE	1-005-001	69,000	124,700	193,700	\$ 3,924.36
LIBBY RICHARD S II	3-071	88,000	186,700	261,950	\$ 5,307.11
LITTLEFIELD EDWARD K	5-032-014	36,200	211,300	234,750	\$ 4,756.04
LITTLEFIELD JOHN R	4-036-005	47,000	237,800	284,800	\$ 5,770.05
LITTLEFIELD ROGER E	2-030-001	33,300	103,900	124,450	\$ 2,521.36
LITTLEFIELD SCOTT & MICHELLE	5-032-013	38,500	107,200	132,950	\$ 2,693.57
LITTLEFIELD STANLEY E & CAROL	8-020T-006	-	22,300	9,550	\$ 193.48
LOIGNON KEITH G & MAUREEN A	3-058-003	43,000	44,100	74,350	\$ 1,506.33
LOIGNON, WESTLEY D	3-042-001	52,500	193,000	232,750	\$ 4,715.52
LORD JUSTIN J & INEZ	2-021D-009	51,800	117,200	156,250	\$ 3,165.63
LORD MARJORIE A	5-013-008	46,000	109,600	142,850	\$ 2,894.14
LORD MARJORIE A & DONALD F	5-050	11,300	-	11,300	\$ 228.94
LORD STEVEN M & ANGEL	6-039-003	36,200	147,600	171,050	\$ 3,465.47
LOSHAW ALCIA & RYAN	4-039	49,000	225,300	261,550	\$ 5,299.00
LOTHROP DOUGLAS B JR & CATHERINE	5-035A-006	51,900	152,000	203,900	\$ 4,131.01
LOWELL KENNETH D & BONNIE	1-012D-012	49,400	156,400	193,050	\$ 3,911.19
LOWELL CHRISTOPHER M & MORA, SHAKIRA	3-064-013	41,200	129,500	170,700	\$ 3,458.38
LUCY TIMOTHY & KAREN	6-041D-001	46,000	181,300	214,550	\$ 4,346.78
LYDON JOCELYN & SEAN	1-012D-006	48,100	139,100	174,450	\$ 3,534.36
LYDON RICHARD W & DIANE N	1-005-003	34,000	-	34,000	\$ 688.84
MACHADO MARK	8-008T-007	-	15,300	15,300	\$ 309.98
MADDEN PATRICK A III & TARDIF CHRISTINE	7-030	37,000	65,600	102,600	\$ 2,078.68
MAINE D.O.T.	22-Aug	40,000	84,000	-	\$ -
MAINE RSA #1 INC	6-050Z	36,800	160,700	197,500	\$ 4,001.35
MALM MARK & DIANE M	6-048	46,000	127,800	161,050	\$ 3,262.87
MALONEY SAM	8-008T-003	-	18,100	18,100	\$ 366.71
MARCHAND JOSHUA J & DONALD & YVONNE	3-064-007	44,100	113,200	157,300	\$ 3,186.90
MARINE GEORGE E JR	2-071A	43,000	85,700	115,950	\$ 2,349.15
MARSHALL JAMES R	8-007-001	51,100	118,000	169,100	\$ 3,425.97
MARTIN DEAN S & MARJORIE	4-019	50,200	-	50,200	\$ 1,017.05
MARTIN JUDITH	4-028	68,400	79,700	148,100	\$ 3,000.51
MARTIN KRISTIN R	4-030F-001	70,000	130,800	188,050	\$ 3,809.89
MARTIN SHAWN E & VISETHEA C	3-067-001	57,300	215,400	259,950	\$ 5,266.59
MASTELLER SCOTT G & HARMON DARLENE	2-014D-015	48,400	130,600	166,250	\$ 3,368.23
MATWYKO LISA	3-064-006	42,000	93,200	122,450	\$ 2,480.84
MAURICE JASON & MAURICE TODD	3-027	40,000	107,800	135,050	\$ 2,736.11
MAURICE TAMMY M	1-012D-008	44,100	96,900	128,250	\$ 2,598.35
MCCARDELL W MICHAEL & MELINDA H	2-012A	44,200	113,900	145,350	\$ 2,944.79
MCCURDY LEE F & CRYSTAL A	7-020	37,000	81,900	106,150	\$ 2,150.60
MCDONOUGH STEVEN M	4-020	42,000	10,500	52,500	\$ 1,063.65
MCINTYRE DANIEL P	5-042	70,600	-	70,600	\$ 1,430.36
MCKENNEY THOMAS F & JOANNE	5-012	69,000	261,500	307,550	\$ 6,230.96
MCKNIGHT DAVID & LAURA	8-016	42,400	50,700	80,350	\$ 1,627.89
MCLAUGHLIN GLORIA LIFE ESTATE	3-031	41,500	66,500	95,250	\$ 1,929.77
MCLAUGHLIN JOSEPH & MAXINE	4-005	99,900	108,200	195,350	\$ 3,957.79
MCLAUGHLIN JOSEPH T II & TRACY L	4-005-004	46,100	89,700	123,050	\$ 2,492.99

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
MCLEAN MONA M	3-073D-003	46,100	81,400	109,650	\$ 2,221.51
MCMACHEN TIMOTHY J & GINA	8-013D-007	87,400	208,600	296,000	\$ 5,996.96
MCPHAIL RICHARD L & NANCY J	2-009	43,900	72,100	116,000	\$ 2,350.16
MERRILL ANNETTE	7-026	37,000	121,600	158,600	\$ 3,213.24
MERRILL MALCOLM R & ANNELIESE	2-010-001	43,900	96,400	122,450	\$ 2,480.84
MERRILL MARY & PRIESTMAN LARRY	8-008T-002	-	15,800	3,050	\$ 61.79
MERRILL PETER L & MARGARET L	6-044D-005	46,500	216,300	250,050	\$ 5,066.01
MERRITT SAMUEL & ANJIE	3-014	4,600	-	4,600	\$ 93.20
MESERVE BRADLEY	2-065-003	49,600	178,500	215,350	\$ 4,362.99
MESERVE CLEMENT E JR & MERRILEE	6-035	16,800	15,600	32,400	\$ 656.42
MESERVE EUGENE	6-034	8,900	-	8,900	\$ 180.31
MESERVE EUGENE	5-053	5,800	-	5,800	\$ 117.51
MESERVE EUGENE & VALERIE & JUSTIN & SETH	5-055	55,100	110,400	152,750	\$ 3,094.72
MESERVE EUGENE & VALERIE & JUSTIN & SETH	3-041	69,500	32,500	102,000	\$ 2,066.52
MESERVE EUGENE P	5-055-002	46,000	70,600	116,600	\$ 2,362.32
MESERVE JUSTIN & KAMOLPHAN	3-041-001	47,100	93,800	128,150	\$ 2,596.32
MESERVE MERRILEE & CLEMENT E JR	2-073A	49,300	111,000	147,550	\$ 2,989.36
MESERVE MERRILEE & CLEMENT E JR	2-073	5,000	-	5,000	\$ 101.30
MESERVE MERRILEE & CLEMENT E JR	2-073B	4,500	-	4,500	\$ 91.17
MESERVE MERRILEE & CLEMENT E JR	2-065	2,000	-	2,000	\$ 40.52
MESERVE SANDRA	5-014-002	45,500	117,100	149,850	\$ 3,035.96
MESERVE SANDRA	5-014-001	36,300	-	36,300	\$ 735.44
MESERVE SANDRA J	5-014	40,700	-	40,700	\$ 824.58
MESERVE SANDRA J	5-014-004	10,000	-	10,000	\$ 202.60
MESERVE STEPHEN	5-013-006A	44,200	100,800	145,000	\$ 2,937.70
METCALF DANA S & JENNIE L	5-028-003	47,400	178,800	213,450	\$ 4,324.50
METIS EASTERN TRIBAL	2-058-002	51,900	89,300	141,200	\$ 2,860.71
METIS EASTERN TRIBAL	2-059	49,200	-	49,200	\$ 996.79
MICHAUD, WAYNE K	3-037-002	34,300	-	34,300	\$ 694.92
MILLER BECKY M	5-032-005	46,000	93,200	139,200	\$ 2,820.19
MILLER KIMBERLY A	6-044D-010	81,500	309,000	372,650	\$ 7,549.89
MILLIGAN THOMAS JR	4-012	127,300	2,000	129,300	\$ 2,619.62
MILLIGAN THOMAS JR	4-014-002	49,500	-	49,500	\$ 1,002.87
MILLIGAN THOMAS JR	4-011	13,300	-	13,300	\$ 269.46
MINIUTTI KIMBERLY A & VINCENT	1-012D-030	45,000	144,700	176,950	\$ 3,585.01
MISHOE SHERI ANN & HAROLD O JR	2-064-004	49,600	70,000	119,600	\$ 2,423.10
MITCHELL LINDA H	5-056	47,200	122,400	156,850	\$ 3,177.78
MITCHELL MICHAEL P & KATHERINE	4-009-002	51,700	160,700	199,650	\$ 4,044.91
MITCHELL MICHAEL W & LINDA M	1-012D-024	50,100	150,100	187,450	\$ 3,797.74
MONROE BRET A & VICKI C	3-018A	60,500	206,600	254,350	\$ 5,153.13
MONROE BRUCE A & THERESA D	3-018A-002	58,300	167,100	212,650	\$ 4,308.29
MONROE BRUCE A & THERESA D	3-018A-001	36,000	53,400	89,400	\$ 1,811.24
MOOERS MARK W & KIMBERLY S	4-034-001	46,000	121,800	155,050	\$ 3,141.31
MOOERS ROGER W & JEAN	7-008	47,500	189,100	223,850	\$ 4,535.20
MOOERS, KAITLYN B & KYLE	5-029-006	36,100	161,600	184,950	\$ 3,747.09
MOOERS, KAITLYN B & KYLE	5-029-007	35,900	-	35,900	\$ 727.33
MORGAN EDWARD A & LISA	1-012D-021	44,300	91,200	122,750	\$ 2,486.92
MORIN CANDACE L & RICHARD R JR	2-021D-023	48,100	157,500	205,600	\$ 4,165.46
MORIN ERIC	2-014D-012	43,000	93,300	123,550	\$ 2,503.12
MORIN JAMES P & PORTER SHANNON	3-073D-004	46,600	166,400	200,250	\$ 4,057.07
MORIN MARK P & PAULINE	2-020D-003	44,800	231,000	263,050	\$ 5,329.39
MORISCHE STEVEN ALLEN & CROWLEY KRISTINA	5-039-003	49,500	127,200	163,950	\$ 3,321.63
MORRISON FRANCES KAY & GRAY	4-038	77,800	51,400	129,200	\$ 2,617.59

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
MORSE STEVE C & LISA M	4-016D-010	38,500	299,500	325,250	\$ 6,589.57
MORSE STEVEN C & LISA M	5-029	69,100	-	69,100	\$ 1,399.97
MULLEN BRUCE E & KATHLEEN	5-013-007	43,000	93,900	136,900	\$ 2,773.59
MULLEN JONATHAN E	6-036	46,900	88,100	135,000	\$ 2,735.10
MULLETT ALAN	3-002-002	42,700	27,000	69,700	\$ 1,412.12
MULLETT ALAN D & LINDA J	3-001	87,200	105,200	179,650	\$ 3,639.71
MULLETT ETHEL D	3-002	48,700	60,900	96,850	\$ 1,962.18
MULLETT JAY	3-002-007	36,000	83,200	119,200	\$ 2,414.99
MULLETT LEROY	3-002-005	62,900	77,600	127,750	\$ 2,588.22
MULLETT LEROY	3-002-006	46,900	76,300	123,200	\$ 2,496.03
MULLETT RAYMOND J	3-002-001	76,600	108,500	167,250	\$ 3,388.49
MURPHY, TONYA L	8-008T-011	-	15,200	15,200	\$ 307.95
MURRAY DONNA G	3-046	47,300	95,500	130,050	\$ 2,634.81
MUSK JANET HILL	5-052	83,400	-	83,400	\$ 1,689.68
NADEAU RALPH L & JAMIE C	2-014D-001	44,000	163,600	207,600	\$ 4,205.98
NASON CYNTHIA A & THOMAS A	2-008A-001	43,200	78,300	108,750	\$ 2,203.28
NASON DONALD	6-010-001	34,000	27,500	48,750	\$ 987.68
NASON JOSEPH R JR	5-032-006	59,000	118,100	164,350	\$ 3,329.73
NASON JOSEPH R SR	5-035-004	41,200	144,100	172,550	\$ 3,495.86
NICHOLS NATHAN	5-029-002	46,300	71,100	104,650	\$ 2,120.21
NICOLETTI JEFF J & DANIELLE M	1-012D-017	50,100	144,700	182,050	\$ 3,688.33
NIELSEN DOUGLAS E	3-073D-001	49,900	153,700	190,850	\$ 3,866.62
NILES CAROL E	4-008	40,000	164,800	192,050	\$ 3,890.93
NILES SAMANTHA	8-008T-010	-	22,200	22,200	\$ 449.77
NORKUS JEROMY T	7-001-002	41,700	79,600	108,550	\$ 2,199.22
NORTH PENTIUM LLC	2-012D-002	43,300	237,900	281,200	\$ 5,697.11
OBRIEN JAMES T & SANDRA A	2-033-002	46,000	109,400	142,650	\$ 2,890.09
OLIVEIRA JAY & PATRICIA	4-016D-006	38,500	234,200	259,950	\$ 5,266.59
OMNIPOINT HOLDINGS INC	3-004D-006Z	36,600	134,100	170,700	\$ 3,458.38
ONEILL KATHLEEN	5-019-006	74,900	185,000	247,150	\$ 5,007.26
O'NEILL, KATHLEEN	5-015-004	57,200	-	57,200	\$ 1,158.87
O'NEILL, KATHLEEN	5-015-003	37,600	-	37,600	\$ 761.78
OPUDA MICHAEL J & MARTEL SHARON	2-021D-004	46,000	156,400	189,650	\$ 3,842.31
ORAVITZ FRANK R & KAREN	2-015D-001	43,000	95,100	125,350	\$ 2,539.59
ORIFICE ANTHONY D & SUSAN W	5-030A	42,400	137,300	166,950	\$ 3,382.41
OSGOOD GARY D & KATHY J	2-007	40,000	85,800	125,800	\$ 2,548.71
OSGOOD KRIS J	8-015	37,000	81,300	118,300	\$ 2,396.76
OUELLETTE JASON R & REED TYLER W	8-013D-003	46,300	136,100	182,400	\$ 3,695.42
PAGE LAURIE A	8-020T-008	-	19,100	6,350	\$ 128.65
PAQUETTE TIMOTHY & SANDRA	2-012-010	49,300	174,200	223,500	\$ 4,528.11
PARADIS DANIEL L	2-012D-003	43,300	181,100	224,400	\$ 4,546.34
PARADIS GERARD JR	6-038-003	50,300	187,600	220,050	\$ 4,458.21
PARADIS GERARD JR	6-039	74,000	-	74,000	\$ 1,499.24
PARADIS ROBERT E & LOUISE P	3-012	40,900	88,500	116,650	\$ 2,363.33
PARADY LESTER L	2-025	44,800	118,900	150,950	\$ 3,058.25
PARENT JULIE	1-012D-029	44,700	154,000	185,950	\$ 3,767.35
PARENTEAU KEVIN W & THERESA A	2-012D-007	43,000	95,500	125,750	\$ 2,547.70
PARENTEAU MICHAEL P & SUSAN M	2-021D-019	48,000	117,200	152,450	\$ 3,088.64
PARIS SANDRA & KEITH	9-002	43,000	84,000	114,250	\$ 2,314.71
PARSLOW GREGORY E & AMY	2-056D-002	46,000	135,200	168,450	\$ 3,412.80
PATE, STEPHEN D, PER REP	1-012D-009	45,400	166,600	212,000	\$ 4,295.12
PATTEN JOHN E	6-005	50,000	249,800	287,050	\$ 5,815.63
PAUL DAVID F	5-011	116,700	307,400	424,100	\$ 8,592.27

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
PAUL ROBERT J & ALICE L TRUSTEES	2-035	44,400	88,000	132,400	\$ 2,682.42
PAYETTE DAVID M & CAROL L	3-004D-001	51,300	113,100	151,650	\$ 3,072.43
PEATMAN KRISTY L	7-014-001	53,300	180,800	221,350	\$ 4,484.55
PELLERIN BRIAN R & KRISTIE L	2-031	45,300	180,700	213,250	\$ 4,320.45
PELUSO JOHN	2-021D-011	50,700	147,100	185,050	\$ 3,749.11
PENDLETON DAVID O & BRIGITTE N	5-034-001	46,100	151,800	185,150	\$ 3,751.14
PEP REAL ESTATE LLC	8-021	40,800	168,700	209,500	\$ 4,244.47
PERREAULT PAUL R & LOUISE M	3-058-001	44,500	132,700	177,200	\$ 3,590.07
PERRY SARA J & GANNON R	3-030	41,400	170,900	212,300	\$ 4,301.20
PERRY THERESA & PLOURDE JOSHUA	2-021D-010	48,400	121,700	170,100	\$ 3,446.23
PERSELLE PATRICK J & RHONDA	1-012D-037	48,800	121,300	157,350	\$ 3,187.91
PETERSEN ELDON & BARBARA	4-032	54,000	125,000	166,250	\$ 3,368.23
PETRIN DAVID S & JULIE	3-064D-001	41,500	104,600	133,350	\$ 2,701.67
PETRIN, KAREN, PER REP	3-002-004	69,500	104,000	173,500	\$ 3,515.11
PHILBRICK CARLOS	3-057B	43,300	114,500	145,050	\$ 2,938.71
PHILBRICK GARY E	6-048A-001	69,500	159,000	215,750	\$ 4,371.10
PHILBROOK CHARLENE	7-007-003	41,500	167,700	196,450	\$ 3,980.08
PHILBROOK WILBUR W JR	2-064-002	46,000	137,700	165,850	\$ 3,360.12
PHILLIPS CAROL& GRAHAM JOAN	7-003	40,800	73,100	113,900	\$ 2,307.61
PICARD JOANNE	6-023-001	34,000	-	34,000	\$ 688.84
PICARD JOANNE M TRUSTEE OF THE	6-023	130,200	155,800	273,250	\$ 5,536.05
PICARD JOANNE M TRUSTEE OF THE	6-022	72,100	-	72,100	\$ 1,460.75
PICARD KENNETH M & PERREAULT JOCELYN L	2-014D-006	43,100	121,400	151,750	\$ 3,074.46
PICARD RICHARD	6-023L	-	30,700	30,700	\$ 621.98
PIERCE JOSEPH WILLIAM & ELIZA	6-010	1,200	-	1,200	\$ 24.31
PIERCE NANCY B	5-032-001	36,600	93,900	130,500	\$ 2,643.93
PIERSON DALE & KIRBY	3-056-001	18,600	-	18,600	\$ 376.84
PIERSON DALE C & KIRBY J	3-047-001	70,700	100,700	171,400	\$ 3,472.56
PIERSON JACOB & ALLISON	3-050	75,600	-	75,600	\$ 1,531.66
PIERSON NURSERIES INC	3-017	34,000	81,200	115,200	\$ 2,333.95
PIKE RUSSELL E & KAREN F	4-037-001	50,300	89,200	126,750	\$ 2,567.96
PINET HEATHER B	2-075F	46,500	124,800	158,550	\$ 3,212.22
PINET JAMES	1-001A	500	-	500	\$ 10.13
PINET ROGER J	8-009	60,000	35,500	95,500	\$ 1,934.83
PINK RACHEL J	3-058-004	45,300	112,000	157,300	\$ 3,186.90
PISANI ANDREW J & TAMARA	6-051-002	46,100	152,600	185,950	\$ 3,767.35
PLANTE DALE R & BRENDA	4-016D-014	52,100	194,400	246,500	\$ 4,994.09
PLOURDE BRIAN J	4-016A	36,000	167,900	191,150	\$ 3,872.70
PLOURDE BRIAN J	4-014	69,100	107,000	176,100	\$ 3,567.79
PLOURDE PAULINE T & DANIEL P	5-013-002	44,500	238,500	270,250	\$ 5,475.27
PLUMMER RICHARD	2-066	40,000	102,200	129,450	\$ 2,622.66
POIRIER CAROL A	9-010-001	14,900	-	14,900	\$ 301.87
POIRIER DANNY G & KATELYNN M	3-064-011	41,100	106,900	135,250	\$ 2,740.17
POIRIER PAUL G & JOANNA L	2-021D-017	51,300	210,200	261,500	\$ 5,297.99
POIRIER THEODORE M	2-064-005	38,800	-	38,800	\$ 786.09
POIRIER THEODORE M & TUTTLE MILDRED	2-064-003	64,000	280,800	332,050	\$ 6,727.33
POIRIER THEODORE M & TUTTLE MILDRED	2-064-006	28,200	-	28,200	\$ 571.33
POLAKEWICH MICHAEL	3-004D-006	54,100	154,500	195,850	\$ 3,967.92
POTYK ALAN W & BARBARA	6-044D-003	83,500	235,500	306,250	\$ 6,204.63
POULIN PAUL R & GINA M	3-066-001	46,000	141,400	174,650	\$ 3,538.41
PRECOURT CHERYL	2-048	28,800	78,800	94,850	\$ 1,921.66
PRESTON JANE K & SILENA M	5-031	172,600	53,200	213,050	\$ 4,316.39
PRESTON SILENA M & ASHLEY E	4-040	49,600	52,500	102,100	\$ 2,068.55

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
PROCTOR KEITH C & JULIA A	6-001-002	36,000	173,500	196,750	\$ 3,986.16
PROCTOR KENNETH J & SHERYL A	5-035-002	42,900	103,200	146,100	\$ 2,959.99
RABIDA TAMMY E	6-003-001A	46,800	217,200	251,250	\$ 5,090.33
RAINVILLE-CURRAN JULIEANNA	8-008T-005	-	39,700	26,950	\$ 546.01
RAMSDELL ALDEN H & CHARLENE A &	4-002	10,300	-	10,300	\$ 208.68
RAMSDELL WILLIAM PR	4-007	32,500	-	32,500	\$ 658.45
RANKIN DONALD	2-021D-003	46,000	105,600	138,850	\$ 2,813.10
RATHBONE RICHARD JUSTIN &	2-021D-012	49,000	172,900	221,900	\$ 4,495.69
RAY CHRISTOPHER T &	7-014-002	40,300	124,100	164,400	\$ 3,330.74
RAYMOND ELIZABETH I	2-072	89,400	116,300	205,700	\$ 4,167.48
RAYMOND GERARD & ELIZABETH I	2-074	43,000	112,300	142,550	\$ 2,888.06
RAYMOND NEIL B &	6-001-003	31,300	-	31,300	\$ 634.14
RAYMOND STEVEN G	2-072-001	47,700	149,900	197,600	\$ 4,003.38
REASER RICHARD & CHRISTINE	2-075A	45,700	170,700	203,650	\$ 4,125.95
REGAN PAUL E &	4-016D-004	50,300	189,400	226,950	\$ 4,598.01
REIL, NICHOLAS & MICOLE	2-036-002	46,200	205,700	251,900	\$ 5,103.49
REMILLARD MICHAEL T &	1-012D-007	44,100	74,500	105,850	\$ 2,144.52
REYNOLDS PAUL W &	3-004D-005	52,300	176,600	216,150	\$ 4,379.20
RIDDELL S ERIC & KIM E	3-053	34,000	149,600	170,850	\$ 3,461.42
RIDOLFI STEVE & JENNIFER	4-016D-013	39,400	187,200	213,850	\$ 4,332.60
RILEY THOMAS M &	3-018	61,800	178,500	227,550	\$ 4,610.16
ROBERGE MICHAEL J SR	5-002	53,100	88,000	141,100	\$ 2,858.69
ROBERTS CHAD W	5-040-004	47,900	191,300	239,200	\$ 4,846.19
ROBERTS CHIPPER K	5-040-002	46,600	79,000	112,850	\$ 2,286.34
ROBERTS JAMES	5-040	65,800	162,500	215,550	\$ 4,367.04
ROBERTS JEAN	4-016D-009	39,400	-	39,400	\$ 798.24
ROBERTS JEAN & BRAZELL DONNA	4-016D-005	38,900	222,600	248,750	\$ 5,039.68
ROBERTS MORGAN	2-064	46,100	81,600	127,700	\$ 2,587.20
ROBERTS SHELLEY D &	5-040-003	47,500	201,000	235,750	\$ 4,776.30
ROBINSON DANA F &	5-039-002	46,000	121,900	155,150	\$ 3,143.34
ROBINSON DARRELL D	5-039	72,500	204,800	264,550	\$ 5,359.78
ROBINSON DARRELL D	5-039-009	44,600	-	44,600	\$ 903.60
ROBINSON JASON W	8-019	28,800	72,800	88,850	\$ 1,800.10
ROCHFORT RONALD & VICTORIA	3-015D-012	46,500	203,100	236,850	\$ 4,798.58
ROCHELEAU REBECCA	5-032-015	40,200	109,900	150,100	\$ 3,041.03
ROCRAY KEITH E	7-021	37,000	103,100	127,350	\$ 2,580.11
RODRIGUEZ LUIS U &	4-033	46,000	128,100	161,350	\$ 3,268.95
ROGER MADELEINE R	2-069	51,400	88,100	126,750	\$ 2,567.96
ROGERS BLANCHE F HEIRS OF	9-011	43,000	53,200	96,200	\$ 1,949.01
ROGERS PATRICK S &	1-012D-027	50,300	124,500	162,050	\$ 3,283.13
ROGERS, KIT E	3-067	49,500	49,500	86,250	\$ 1,747.43
ROMA TIMOTHY J & ANDREA A D	3-015D-011	46,500	240,000	273,750	\$ 5,546.18
ROSEN WALTER M &	6-041D-003	46,000	365,300	411,300	\$ 8,332.94
ROULEAU DARLENE J	1-012D-020	44,100	184,300	215,650	\$ 4,369.07
ROWDYS INVESTMENTS LLC	1-005	299,000	57,000	356,000	\$ 7,212.56
ROWDYS INVESTMENTS LLC	1-002	164,100	-	164,100	\$ 3,324.67
ROWDY'S INVESTMENTS LLC	1-012D-038	34,000	-	34,000	\$ 688.84
ROY RICHARD J	4-043	50,300	104,800	142,350	\$ 2,884.01
RUBY SCOTT M &	5-013-011	46,100	141,700	187,800	\$ 3,804.83
RUEL CATHLEEN J	5-041D-004	36,000	131,700	167,700	\$ 3,397.60
RUEL DALE R	5-041D-006	36,000	156,800	180,050	\$ 3,647.81
RUEL, PHILIP & LUCILLE	5-041	54,200	122,200	176,400	\$ 3,573.86
RUEL, ROBERT P	4-034-003	48,100	29,300	77,400	\$ 1,568.12

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
RUMERY E TURNER & DOREEN A	5-035-003	59,000	133,500	179,750	\$ 3,641.74
RUSSELL SCOTT G	1-012D-013	61,200	146,400	194,850	\$ 3,947.66
S B DAYTON INC	2-053	1,652,400	-	1,652,400	\$ 33,477.62
S B HOLDINGS INC	2-050	255,900	-	255,900	\$ 5,184.53
SALTZER WILLIAM C (LIFE EST)	2-030	34,700	89,600	111,550	\$ 2,260.00
SANBORN EVELYN	1-013	96,400	92,300	175,950	\$ 3,564.75
SANBORN KELLY A & JEREMY	4-010-002	36,900	133,200	170,100	\$ 3,446.23
SARGENT JAMES W & PENNY K	4-039-005	36,400	-	36,400	\$ 737.46
SAWYER DEBRA	5-029-004	41,100	148,400	176,750	\$ 3,580.96
SAWYER JEFFREY P & KRISTA J	3-068A	36,000	164,600	200,600	\$ 4,064.16
SAWYER RONALD A & CAROLINE H	2-069-003	44,000	144,400	170,550	\$ 3,455.34
SAYWARD JEFFREY L &	2-015D-004	43,000	141,400	171,650	\$ 3,477.63
SCHAEBERLE MICHAEL D &	7-004	50,300	164,400	214,700	\$ 4,349.82
SCOTT MICHAEL M & JENNIFER G	8-013D-002	47,400	155,400	190,050	\$ 3,850.41
SCULLY, JOHN M & PAULA M	6-044D-009	81,300	302,500	383,800	\$ 7,775.79
SEAVEY JOHN A	1-012D-031	44,200	146,600	178,050	\$ 3,607.29
SEVIGNY MATTHEW L & AMY	9-001-003	43,100	155,200	185,550	\$ 3,759.24
SEWELL, CHARLES JEFFERSON & CARRIE DEETTE JT	4-020A	22,600	-	22,600	\$ 457.88
SHAW DANIEL D	2-080	3,600	-	3,600	\$ 72.94
SHAW ROCHELLE D	4-010-004	46,200	226,000	259,450	\$ 5,256.46
SHAW YVONNE P &	5-011-002	78,300	172,100	237,650	\$ 4,814.79
SHEA KEVIN J & LINDA K	2-014D-005	43,200	156,300	186,750	\$ 3,783.56
SHEA NICHOL D	7-001-004	34,900	-	34,900	\$ 707.07
SHERMAN CHARLES A III	3-056	76,600	116,500	180,350	\$ 3,653.89
SIROIS APRIL L	2-020D-001	44,700	161,000	192,950	\$ 3,909.17
SKILLINGS DAVID & LISA	4-016D-001	42,800	161,700	191,750	\$ 3,884.86
SMALL FREDRICK L & WANDA	3-007	43,000	126,600	156,850	\$ 3,177.78
SMITH DAVID W HEIRS OF	3-037-001	86,500	-	86,500	\$ 1,752.49
SMITH HOWARD F JR &	3-028	47,500	77,400	112,150	\$ 2,272.16
SMITH PATRICIA A & RONALD J	3-014-001	41,700	68,400	110,100	\$ 2,230.63
SMITH RICHARD C	7-010A	7,500	-	7,500	\$ 151.95
SMITH RUTH S	3-016	61,300	76,700	120,150	\$ 2,434.24
SMITH WALKER HEIRS OF	3-020	95,200	128,100	210,550	\$ 4,265.74
SOULE BARTON & PATRICIA	2-012D-006	43,000	102,300	132,550	\$ 2,685.46
SOULIERE CLAIRE D &	5-046	8,700	-	8,700	\$ 176.26
SOULIERE MICHAEL	5-032	103,500	172,000	262,750	\$ 5,323.32
SOULIERE MICHAEL & CLAIRE	5-044	40,000	-	40,000	\$ 810.40
SOULIERE MICHAEL A & CLAIRE D	5-032-003	70,400	-	70,400	\$ 1,426.30
SPARKS, ERNEST C SR & DONNA M, JT	2-075D	36,000	67,600	103,600	\$ 2,098.94
ST LOUIS CHARLES	8-008T-009	-	37,300	24,550	\$ 497.38
ST OURS NICHOLAS D & AMBER M	3-066-003	900	-	900	\$ 18.23
STARBIRD JOANN J & DAVID W	4-045	242,100	260,700	490,050	\$ 9,928.41
STEARNS JASON W	2-065-004	43,000	90,500	133,500	\$ 2,704.71
STEEVES JAMES D II &	4-016D-011	38,500	291,300	317,050	\$ 6,423.43
STEEVES MICHAEL E &	3-008	43,000	101,000	131,250	\$ 2,659.13
STEFFAN KATHLEEN	5-019-004	37,600	106,000	130,850	\$ 2,651.02
STEINDL ANDREW G & TERESA R TRUSTEES	3-004D-002	54,000	272,600	313,850	\$ 6,358.60
STERL KYLE J &	8-008-002	43,400	108,700	152,100	\$ 3,081.55
STEWART DARRELL F & GLORIA	7-023	37,000	110,500	129,650	\$ 2,626.71
STOKES CARRIE L	2-037	40,000	53,500	80,750	\$ 1,636.00
STONE KEITH & KELLY	6-051-003	46,100	158,400	191,750	\$ 3,884.86
STOVER ROBERT CHARLES	8-020T-007	-	19,400	19,400	\$ 393.04
STUBINSKI SCOTT B	1-012D-018	51,400	139,600	178,250	\$ 3,611.35

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
STURDEVANT NANCY J	3-016-001	49,300	116,800	153,350	\$ 3,106.87
STURDIVANT HANNAH K	8-013D-004	56,100	150,300	193,650	\$ 3,923.35
SUGHRUE BARTHOLOMEW J III	4-001	100,000	127,000	227,000	\$ 4,599.02
SUGHRUE BARTHOLOMEW J III &	4-001-003	3,100	-	3,100	\$ 62.81
SUGHRUE BRANDAN J	4-001-006	116,100	-	116,100	\$ 2,352.19
SUGHRUE BRANDAN J &	4-001-002	36,000	154,300	177,550	\$ 3,597.16
SUGHRUE GARRETT	4-001-005	68,000	172,800	228,050	\$ 4,620.29
SUGHRUE PATRICK M	4-001-004	68,600	225,500	281,350	\$ 5,700.15
SULLIVAN NANCY A &	3-043A	46,400	223,100	251,650	\$ 5,098.43
SUPPORT SOLUTIONS INC	5-056-001	49,000	173,700	-	\$ -
SWAN CAROL	4-030F-005	69,300	160,200	216,750	\$ 4,391.36
SWAN CAROL	5-006-001	46,300	-	46,300	\$ 938.04
SWAN POND SUBDIVISION	3-064-014	1,500	-	1,500	\$ 30.39
SWAN SAMUEL D	5-005-003	30,800	-	30,800	\$ 624.01
SWAN TIMOTHY &	4-030F-004	68,400	139,100	207,500	\$ 4,203.95
SWEENEY PATRICK W	7-007-006	79,600	200,500	267,350	\$ 5,416.51
SYLVAIN MAURILLE O &	6-041D-002	46,600	187,000	220,850	\$ 4,474.42
SYLVESTRE ARLINE	2-038	47,600	53,300	88,150	\$ 1,785.92
SYLVESTRE DANIEL D JR &	5-019-005	33,400	167,900	188,550	\$ 3,820.02
SYLVESTRE DONALD W JR &	5-015	57,600	222,200	267,050	\$ 5,410.43
TALBOT ROBIN V & JENNIFER	3-015D-008	46,500	201,600	235,350	\$ 4,768.19
TANGNEY SUSAN M &	6-044D-002	82,100	210,900	280,250	\$ 5,677.87
TANGUAY DAVID L & DEBORAH L	8-010	63,000	70,500	120,750	\$ 2,446.40
TANGUAY KEVIN C	2-014D-016	43,600	121,000	164,600	\$ 3,334.80
TARA ESTATES ASSOCIATION	4-016D-002	-	-	-	\$ -
TARBOX CAROLINE W	6-047	52,800	101,600	141,650	\$ 2,869.83
TARBOX PETER & KATHLEEN LYNN	2-031-001	47,300	98,200	145,500	\$ 2,947.83
TARBOX PETER & KATHLEEN LYNN	2-031A	46,200	79,700	113,150	\$ 2,292.42
TARDIFF BEATRICE HEIRS OF	6-050	117,700	-	117,700	\$ 2,384.60
TARDIFF RICHARD H &	6-050-001	54,800	500	55,300	\$ 1,120.38
TARDIFF RICHARD H & LOUISE	6-049	46,500	108,200	141,950	\$ 2,875.91
TARTRE MARGARET A	5-013-010	46,000	88,300	121,550	\$ 2,462.60
TAYLOR GEORGE J & COLLEEN M	2-023-001	33,000	130,500	163,500	\$ 3,312.51
TAYLOR GERALD & CHERYL	7-007-001	46,300	122,800	156,350	\$ 3,167.65
TAYLOR JAMES P & CHRISTINE C	2-075E	38,400	102,100	127,750	\$ 2,588.22
TAYLOR STACEY L	2-075	51,500	92,100	130,850	\$ 2,651.02
TAYLOR STACEY L	2-081	51,400	-	51,400	\$ 1,041.36
TENNEY TIMOTHY H & CYNTHIA J	9-008	43,000	110,400	140,650	\$ 2,849.57
THAYER, LISA J, PER REP	8-020T-003	-	17,200	4,450	\$ 90.16
THEBARGE MARK R & PATRICIA H	3-071-002	52,300	131,900	171,450	\$ 3,473.58
THERIAULT KIRK W &	1-012D-003	44,500	102,900	134,650	\$ 2,728.01
THIBODEAU STACY A	2-012D-001	43,000	81,600	111,850	\$ 2,266.08
THOMAS MICHELLE A	2-021D-015	49,300	95,200	131,750	\$ 2,669.26
THOMEN ANDREW &	7-028	37,000	82,000	106,250	\$ 2,152.63
THOMPSON WILLIAM A & LAURIE C	4-012-002	46,000	169,100	202,350	\$ 4,099.61
TIBBETTS JILL M & DAVID	7-005	41,500	85,500	114,250	\$ 2,314.71
TOZIER GREGORY A	8-029	43,000	62,100	92,350	\$ 1,871.01
TOZIER RICHARD	2-016	43,000	65,100	95,350	\$ 1,931.79
TOZIER RICHARD	8-026	33,000	8,200	41,200	\$ 834.71
TOZIER RICHARD G	8-007	45,800	62,100	107,900	\$ 2,186.05
TRACY MICHAEL A &	5-025	70,900	80,100	151,000	\$ 3,059.26
TRASK JAMES R & SANDRA J	5-035A-001	36,000	214,700	237,950	\$ 4,820.87
TRASK JASON W &	5-021-002	37,500	124,100	161,600	\$ 3,274.02



## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
TRASK KACIE D	5-021-003	37,500	126,300	151,050	\$ 3,060.27
TRASK, KIM	5-021-005	30,800	-	30,800	\$ 624.01
TRAYNOR TIMOTHY J & KATHY L	2-012D-005	43,000	75,800	106,050	\$ 2,148.57
TREMBLAY ROBERT R & LINDA M	4-039-007	53,000	186,500	226,750	\$ 4,593.96
TRIPP NORMAN F & BARBARA L	5-017	40,600	115,600	143,450	\$ 2,906.30
TROTTIER CARL & LORI	3-015D-010	46,500	207,800	241,550	\$ 4,893.80
TRUMAN CORPORATION, THE	3-025-003	34,100	77,400	111,500	\$ 2,258.99
TUCKER TERRANCE &	3-025-002	46,200	109,000	137,350	\$ 2,782.71
TUKEY ROBERT L JR	7-001-001	41,700	114,700	143,650	\$ 2,910.35
US BANK TRUST, N.A.	5-045	61,500	87,900	136,650	\$ 2,768.53
US GOVERNMENT	1-001	83,700	-	-	\$ -
VALENTE JAMES A	4-005-002	61,500	90,300	139,050	\$ 2,817.15
VALLIERE WILLIAM & THERESA	8-018	37,000	78,700	102,950	\$ 2,085.77
VANDERMEER JAYSON &	3-004D-003	61,800	207,600	256,650	\$ 5,199.73
VARTANIAN JAMES	8-008T-001	-	16,500	16,500	\$ 334.29
VENTURA THOMAS S &	4-039-003	32,500	-	32,500	\$ 658.45
VEZINA DERRICK D & LAURIE A	5-028-002	46,700	188,800	222,750	\$ 4,512.92
VIEIRA ANTONIO J & MARIA E	5-035A-007	36,000	227,300	263,300	\$ 5,334.46
VIGUE JUDITH &	1-017-001	54,000	156,500	197,750	\$ 4,006.42
VIGUE PROPERTY MANAGEMENT LLC	3-009	60,000	80,900	140,900	\$ 2,854.63
VOISINE NORMAND & PATRICIA L	3-067A	64,100	101,000	152,350	\$ 3,086.61
VOISINE NORMAND J TRUS OF THE	3-067-003	46,200	102,700	148,900	\$ 3,016.71
WADDINGTON MICHAEL & JULIE	2-011-001	36,000	94,300	117,550	\$ 2,381.56
WADDINGTON, MICHAEL R, PER REP	2-011-002	44,000	148,800	192,800	\$ 3,906.13
WALKER KARLYN & CARL	2-059A	34,600	-	34,600	\$ 701.00
WALKER KARLYN E &	2-063	46,000	48,300	94,300	\$ 1,910.52
WALLS BRIAN S & KIMBERLY G	6-004-002	46,400	165,200	198,850	\$ 4,028.70
WALLS GARDNER R &	4-015-001	46,000	143,400	176,650	\$ 3,578.93
WALSH CARL D	2-014B-002	43,000	105,900	136,150	\$ 2,758.40
WALTON KATHY A	5-030	42,300	104,000	133,550	\$ 2,705.72
WALTON MARK	2-059-001	31,700	-	31,700	\$ 642.24
WALTON MARK A & ROBIN K	3-019	66,300	142,700	196,250	\$ 3,976.03
WARREN PETER J & JOAN H	5-015-001B	46,200	229,900	258,250	\$ 5,232.15
WATERHOUSE JAMES C III &	3-023-004	64,000	278,400	329,650	\$ 6,678.71
WATERHOUSE JAMES C JR &	3-024	70,400	72,200	129,850	\$ 2,630.76
WATERHOUSE JEREMY C &	3-023-002	46,000	138,000	171,250	\$ 3,469.53
WATERHOUSE JOEL S &	3-023-003	46,000	136,100	182,100	\$ 3,689.35
WATERHOUSE JOHN M	3-023-001	47,500	118,200	152,950	\$ 3,098.77
WATERHOUSE THERESA C	4-036	36,000	110,000	133,250	\$ 2,699.65
WEAVER JUDITH M &	2-012D-008	43,000	104,000	134,250	\$ 2,719.91
WEBBER ERIN L	4-030F-006	51,800	-	51,800	\$ 1,049.47
WELCH NANCY R	5-037	43,000	43,000	73,250	\$ 1,484.05
WELLER, MARK K & LISA A	5-041-008	109,400	-	109,400	\$ 2,216.44
WHEELER, JESS P & HARRIS, JENNIFER H	5-041D-003	39,200	73,200	112,400	\$ 2,277.22
WHITE DOROTHY	5-019-001	36,000	40,800	64,050	\$ 1,297.65
WHITEHURST JOSEPH &	1-012D-036	56,400	130,800	174,450	\$ 3,534.36
WHITNEY DARRELL & LISA	3-043G-001	39,200	290,300	316,750	\$ 6,417.36
WIEGNER GAIL K & ALLEN W TRUSTEES	4-016F	41,500	45,800	87,300	\$ 1,768.70
WIGGAN HOPETON O &	2-011	43,000	121,100	151,350	\$ 3,066.35
WILCOX PAMELA L	4-014-001	46,000	100,900	146,900	\$ 2,976.19
WILKINSON CHARLES & ANNE	7-007-004	50,300	118,400	155,950	\$ 3,159.55
WILSON WILLIAM BENJAMIN &	4-010-003	44,000	140,800	172,050	\$ 3,485.73
WINDING BROOK LANE ASSO INC	3-015A	-	-	-	\$ -

## REAL ESTATE TAX LIST 2016

Owner	Map-Lot	Land Value	Building Value	Taxable Assessment	Original Tax
WOOD RICHARD L JR &	4-039-008	46,100	273,000	306,350	\$ 6,206.65
WOOD TIMOTHY G &	3-067-002	43,000	44,100	87,100	\$ 1,764.65
WOODWARD LAURALEE	1-012D-002	44,200	85,300	116,750	\$ 2,365.36
WOODWARD ROBERT R	3-057A	44,500	44,200	75,950	\$ 1,538.75
WOODWORTH BRYAN L &	3-043B-001	53,700	118,500	172,200	\$ 3,488.77
WOOSTER HARRY M JR	5-024	51,500	83,500	122,250	\$ 2,476.79
WORK GLENDINE ANDERSON	4-030A	60,800	122,000	182,800	\$ 3,703.53
WORK GLENDINE ANDERSON	5-005-004	4,400	-	4,400	\$ 89.14
WORMWOOD EDMOND W &	4-042	46,000	61,800	95,050	\$ 1,925.71
WORMWOOD RONALD &	2-021A	39,500	-	39,500	\$ 800.27
WORMWOOD RONALD & SARAH	5-034-002	46,900	278,700	312,850	\$ 6,338.34
WORMWOOD RONALD A &	5-032-002	78,600	-	78,600	\$ 1,592.44
WORMWOOD RONALD A &	5-034	67,800	-	67,800	\$ 1,373.63
WORMWOOD RONALD A &	5-049	4,000	-	4,000	\$ 81.04
WRIGHT DANA S &	2-021D-008	52,700	116,100	156,050	\$ 3,161.57
YORK COUNTY FISH & GAME CLUB	3-013	117,700	46,300	164,000	\$ 3,322.64
YORK COUNTY FISH & GAME CLUB	3-011	34,000	-	34,000	\$ 688.84
YORK COUNTY FISH & GAME CLUB	3-010	25,900	-	25,900	\$ 524.73

## PERSONAL PROPERTY TAX LIST 2016

Owner's Name	Taxable Property	BETE Exempt Property	Original Bill
ADORN QUALITY PAINTING LLC	\$ -	\$ -	\$ -
ADT LLC	\$ -	\$ -	\$ -
AHEARN FREDERICK J	\$ 6,630	\$ -	\$ 134.32
ANDY'S AGWAY INC	\$ 9,010	\$ -	\$ 182.54
AUTO-MANIA INC	\$ 9,400	\$ -	\$ 190.44
BEDARD RONALD	\$ 4,700	\$ -	\$ 95.22
BOILING SPRING LANDSCAPE INC	\$ 4,760	\$ 57,460	\$ 96.44
BOISSONNEAULT STEVEN	\$ 3,000	\$ -	\$ 60.78
COLE ALBERT P JR	\$ 5,440	\$ 425	\$ 110.21
COLE FARM DAIRY INC	\$ 12,500	\$ -	\$ 253.25
CONOPCO INC	\$ -	\$ -	\$ -
CSC SERVICWORKS INC	\$ -	\$ -	\$ -
CSI LEASING INC	\$ 1,870	\$ -	\$ 37.89
CUSHMAN HOWARD	\$ -	\$ -	\$ -
DANCAUSE BRIAN	\$ 32,215	\$ -	\$ 652.68
DAYTON SAND & GRAVEL INC	\$ 856,630	\$ 1,924,315	\$ 17,355.32
DIRECTV LLC	\$ 13,515	\$ -	\$ 273.81
DISH NETWORK LLC	\$ 7,310	\$ -	\$ 148.10
DISHNET SATELLITE BROADBAND LLC	\$ -	\$ -	\$ -
EASY LIVING HOMES INC	\$ 3,800	\$ -	\$ 76.99
FITZPATRICK PAUL W JR	\$ 8,900	\$ -	\$ 180.31
FOLEY BRENT	\$ 2,600	\$ -	\$ 52.68
GARY'S ELECTRIC INC	\$ 2,600	\$ -	\$ 52.68
GENUINE PARTS COMPANY	\$ 13,940	\$ -	\$ 282.42
GONNEVILLE DONNA & ROGER	\$ 9,180	\$ -	\$ 185.99
GONNEVILLE ROGER	\$ 12,750	\$ 5,100	\$ 258.32
GRAYHAWK LEASING LLC	\$ 1,785	\$ -	\$ 36.16
HARRIS CLINTON A	\$ 44,900	\$ -	\$ 909.67
HARRIS KEITH	\$ 7,225	\$ 15,130	\$ 146.38
HARRIS KEITH & ANGELA	\$ 3,230	\$ -	\$ 65.44
HARRIS WILLIAM W & DIXIE A	\$ 20,230	\$ -	\$ 409.86
HARRIS WILLIAM W & DIXIE A	\$ 29,580	\$ -	\$ 599.29
HILL C DAVID & ROSE MARIE	\$ 15,300	\$ 7,225	\$ 309.98
HOOD JOHN N	\$ -	\$ -	\$ -
HUGHES NETWORK SYSTEMS LLC	\$ -	\$ -	\$ -
JACKSON LEON & TINA	\$ 1,445	\$ 54,400	\$ 29.28
LARIVIERE CRYSTAL ANNE	\$ 2,000	\$ -	\$ 40.52
LEASE CORPORATION OF AMERICA	\$ 6,205	\$ -	\$ 125.71
LEBLANC EDWARD III	\$ 5,440	\$ 29,580	\$ 110.21
LEBLANC EDWARD III & SARAH	\$ 7,395	\$ -	\$ 149.82
LECLERC NORMAND R	\$ 14,195	\$ 2,040	\$ 287.59
LETENDRE DONALD	\$ 1,800	\$ -	\$ 36.47
LHEUREUX CHRISTOPHER & CHERYL	\$ 1,785	\$ 1,105	\$ 36.16

## PERSONAL PROPERTY TAX LIST 2016

Owner's Name	Taxable Property	BETE Exempt Property	Original Bill
LITTLEFIELD SCOTT & MICHELLE	\$ 6,000	\$ -	\$ 121.56
MAINE FIBER COMPANY INC	\$ -	\$ -	\$ -
MAINE RSA #1	\$ 48,790	\$ -	\$ 988.49
MCLAUGHLIN JOSEPH & MAXINE	\$ 7,800	\$ -	\$ 158.03
MESERVE CLEMENT JR	\$ 2,550	\$ 27,030	\$ 51.66
MESERVE VALERIE	\$ 5,695	\$ -	\$ 115.38
PELLETIER ADAM	\$ 31,025	\$ -	\$ 628.57
PIERSONS NURSERIES INC	\$ 83,470	\$ -	\$ 1,691.10
PINET WILLIAM	\$ 5,800	\$ -	\$ 117.51
PINTEY BOWES INC	\$ -	\$ -	\$ -
POIRIER PAUL	\$ 62,100	\$ -	\$ 1,258.15
POIRIER THEODORE M	\$ 11,100	\$ -	\$ 224.89
RICKSHAW DEVELOPMENT CORP	\$ 3,485	\$ 5,780	\$ 70.61
ROBERGE MICHAEL J SR	\$ 2,100	\$ -	\$ 42.55
ROBERTS JAMES	\$ 3,060	\$ -	\$ 62.00
ROD'S ELECTRIC INC	\$ 2,000	\$ -	\$ 40.52
SAWYER JEFFREY P	\$ 44,700	\$ -	\$ 905.62
SEVIGNY MATTHEW	\$ 31,000	\$ -	\$ 628.06
SMR ELECTRIC INC	\$ 2,600	\$ -	\$ 52.68
SOULIERE SERVICES LLC	\$ 38,165	\$ -	\$ 773.22
STEVE MORSE CARPENTRY INC	\$ 2,800	\$ -	\$ 56.73
STRATEGIC CONCEPTS	\$ 11,200	\$ -	\$ 226.91
TANGUAY DAVID	\$ 7,905	\$ -	\$ 160.16
TANGUAY KEVIN	\$ 2,635	\$ -	\$ 53.39
TIME WARNER CABLE INTERNET LLC	\$ 5,865	\$ -	\$ 118.82
TIME WARNER CABLE NORTHEAST LLC	\$ 397,375	\$ -	\$ 8,050.82
TONY'S HVACR INC	\$ 1,615	\$ -	\$ 32.72
VIASAT INC	\$ -	\$ -	\$ -
WALTON MARK & ROBIN	\$ 2,975	\$ -	\$ 60.27
WILLIAM SCOTSMAN INC	\$ 3,315	\$ -	\$ 67.16

# CODE ENFORCEMENT OFFICE REPORT 2016

## BUILDING PERMITS ISSUED

6	Additions	9	Single Family Home
10	Accessory Structure	4	Garage
5	Decks		

## PLUMBING PERMITS ISSUED

(15) External Permits

(15) 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 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. If you ever need to call 911, they can't help you if they can't find you.

Respectfully Submitted:  
Jim Roberts, Code Officer

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

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

## **DAYTON HISTORICAL PRESERVATION COMMITTEE**

### **Annual Report for the Fiscal Year Ending June 30, 2016**

In February 2001 a small group of history minded folks started the Dayton Historical Society. Their goal, through fundraising efforts, online sales, donations and town funding was the preservation of Dayton history and the Franklin-Dow Schoolhouse c.1854. Franklin-Dow is the town's last remaining one room schoolhouse.

Since 2001 the Society has razed a non original outdated addition, replaced roof shingles, installed electrical service and repaired the granite foundation including the installation of ventilation grates to improve air flow and reduce interior moisture . Also exterior walls have been repaired and painted, along with ongoing repairs to original period windows. 2006 saw attention focusing on interior matters. The tin ceiling and walls, original to the structure, were uncovered, patched and painted. The hardwood floors, also original, have been refinished. Work remains to be completed. And as of this time the cloak room requires restoration and the exterior of the schoolhouse and grounds necessitates constant maintenance. At Christmas time the schoolhouse is decorated with wreaths and all the windows lighted. Citizens have generously donated items of local historical interest that members are sorting and hope to soon display on location at Franklin-Dow.

Another project that we have begun, is the clean up of the cemetery that is located in the middle of the new fields. We would like to thank the Boy Scout Troop 310—Saco, OOB & Dayton and Paul Fitzpatrick for their work on the cemetery.

The committee also has an interest and maintains a database of town cemeteries. In 2014 the society became a committee of the town. The Dayton Historical Preservation Committee consists of five members. Current committee members are John Coniaris-2017, Clark Cole- 2016 and Yvonne Shaw- 2018, Becki Thomen -2019 and Brian Pellerin - 2019. Residents and non-residents are welcome and encouraged to attend monthly meetings.

For more information, or if you are interested in serving in any capacity contact the town office or email us at [historical@dayton-me.gov](mailto:historical@dayton-me.gov)

Courteously Submitted,

John G. Coniaris  
Committee Chair

## **DAYTON PARKS & RECREATION**

### Annual Report for the Fiscal Year Ending June 30, 2016

We had another great year for the Dayton Parks and Recreation Department. We would like to thank the townspeople for voting to give the Parks and Recreation Department \$2,000 that we put towards improvements and upgrades to our playground and fields. We purchased new benches for the Soccer Fields and we painted the playground over the Summer and will continue to repaint and improve the fields and playground every summer as they need it. We also were able to purchase mats that we placed under the swings to help with displacement of the wood chips and to keep the playground safe. The school kids use this playground every day and really get so much enjoyment over the improved, new play area.

We continued to grow in our youth athletics this year as we offered more opportunities for children to develop their skills in Soccer and Basketball. Our athletic programs consist of soccer in the fall and basketball during the winter months. Our soccer program involved over 70 kids from ages 4-12. The soccer program is a great opportunity for these kids to get a sample of friendly competition. Our basketball program also hosted over 60 kids looking to develop their basketball skills.

Community events we were able to hold this year included our annual Dayton Community Days complete with a Tractor and Kids Bike Parade, our annual Sledding Party held at Harris Farm which draws a big group of kids and parents to come out and enjoy each others company and have a lot of fun. We had an amazing Movie Night Under the Stars that was held on the Little League field. Many families came out to enjoy a picnic dinner together and watch the movie with blankets and snacks. We held a Family Kickball tournament which was incredible. And we had a very successful Adult Co-Ed Softball League which was extended due to its popularity.

In a show of support for our Parks and Recreation Department, Dayton Sand & Gravel generously donated the labor and materials for an Athletic Track that is surrounding the Soccer Fields behind the Town Hall. We are very grateful for the support of the businesses in this Community. In the next coming year we are planning a very fun and exciting Dayton Community 5k race to dedicate the Athletic Track to Dayton Sand & Gravel and formally give the track to our community. It will be an amazing 5k Race with a kids Fun Run, Dedication, and much more in the planning stages now. Please look for flyers on this event and come out to support us! We love to see people enjoying this new Track as the snow is melting and the sun is finally out!

The Parks and Recreation Department would like to thank the people of Dayton for attending our events, volunteering alongside us when you can and just generally supporting us with your high fives and Thank you's. We really love Dayton and we are truly grateful to be part of this wonderful town! Watch out for great things to come from your Parks and Recreation Department in the coming year!



Submitted by Jen Harriman. Parks & Recreation Committee Member



Thank you **Bill & Liz Baynes** of Coastal Lawn & Garden for donating your time once again to keep the garden around the flag pole looking fantastic. It is one of the first things you notice as you approach the municipal building. And a big thank you Andy's Agway for their donation of bark mulch for the office!!



***A BIG THANK YOU TO DAYTON SAND & GRAVEL FOR ALL THEY DO FOR THE TOWN!!***

**“Volunteers”, transforming a town into a community!!**

**~ THANK YOU TO ALL OUR VOLUNTEERS!! ~**



## **DAYTON PLANNING BOARD ANNUAL REPORT**

### **Fiscal Year Ending June 30, 2016**

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2015-June 30, 2016. The following is a summary of the year's work:

Regular meetings:	14
Public Hearings:	2
Conditional Use Permits:	3 – Issued to Don Letendre for an upholstery shop on New County Rd
Subdivisions:	1
Subdivision revisions:	0

The Planning Board has been reviewing current Ordinances for any required updates, and working on any new Ordinances as needed. The Planning Board is currently in the process of updating our 2004 comprehensive plan. This is required every ten years.

The Planning Board is scheduled to meet on the first Tuesday of the month, beginning at 6:30 PM at the Town Hall. The date and meeting information is available on the event section of the town website 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 as required. They are also posted on the Town of Dayton website. Notices are posted in the Town Hall, and at other locations in town.

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

Meeting minutes are available on the Town's website under "Agenda and Minutes—Planning Board".

Respectfully submitted:      Dayton Planning Board

## **SACO RIVER CORRIDOR COMMISSION**

*“Communities Working Together To Protect Our Rivers”*

The Saco River Corridor Commission (SRCC) works to protect the Ossipee, Little Ossipee and the Saco River through the standards, programs and laws described by the Saco river Corridor Act. The Maine legislature devised the Act in an effort to protect these great rivers after many citizens in the 20 surrounding towns approached them for help. Each of these 20 towns has an opportunity to be represented on the Commission by having the town appoint two people—a member and an alternate.

The Town of Dayton is fortunate to have Sharon Martel on the Commission. The alternate position is currently vacant. 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. Clean, healthy water is Maine’s greatest asset. It’s hard to understate this important fact.

We are happy to report that we will have finished our sixteenth successful Saco River Monitoring Program. Currently, we have over 10 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, Alkalinity 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 35 different locations during the months of May through September. All of the information relating to the past sixteen years of the Commission’s monitoring program can be found on our website located at [www.srcc-maine.org](http://www.srcc-maine.org). This information can be useful for Planning Boards, Code Enforcement Officers and developers in locating appropriate types of land uses close to the River.

The Commission works hard to keep the rivers clean and healthy, but we cannot do it alone. Copies of the water quality monitoring information is available or questions can be asked by calling Dennis, 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).

**LYMAN-DAYTON FIRE COMMISSION**  
**Annual Report to the Residents of Dayton & Lyman for Calendar Year 2016**

Dayton and Lyman residents voted in June 2010 to assume ownership of Goodwin's Mills Fire Rescue as a municipal fire department, to be managed by a board of fire commissioners, under the terms of an Interlocal Agreement, a legal document between the Towns of Dayton and Lyman that is registered with the Maine Secretary of State.

The Fire Commission (FC) has three members from each Town appointed by the Select Boards. FC meetings, and minutes are posted on the Towns' internet websites. The Fire Commission met 22 times in Calendar 2016. Members of the public are welcome to attend meetings.

The Fire Commissioners thank the residents of Dayton and Lyman, the Select Boards, the Budget Committees, and Goodwin's Mills Fire-Rescue (GMFR) officers and members for their continuing cooperation in 2016 in working through the issues associated with the management of a Municipal Fire Department.

This cooperation has resulted in:

- Purchasing a new ambulance to replace a 1999 vehicle. The new ambulance was placed in service in July April 2017.
- Continued improvement in response times to emergency services calls due to 24 hour per day personnel coverage at the Fire Station (one person on duty at night).

Major challenges for calendar year 2017:

- Continue to manage GMFR to provide efficient, cost-effective, fire-fighting and EMS services.
- Implement capital equipment plans, including planning for the replacement of the 1987 Ladder Truck and other major equipment.
- Obtain Select Board approval of the 2015 FC proposal to update the GMFR Personnel Policy to include Paid Time Off for full-time employees to replace holidays/sick time/personal days/vacation.
- Understanding what FC functions specified in the Interlocal Agreement may be changed by the Select Boards to modify the structure of the FC to allow more control by the Select Boards. Dayton and Lyman Select Boards began meetings on this issue in May 2016.

Respectfully submitted,  
Don Herson, FC Secretary

FC Members:

Dayton: Jim Roberts (Chair), Amos Gay, Paul Reynolds

Lyman: Wendell Smith (Vice-Chair), Christopher Boyden, Don Herson



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

March 17,2017

RE: 2016 Report from the Fire Chief and Forest Fire Warden

To the Residents of Lyman and Dayton;

In 2016, we responded to 762 calls for service, an increase of 62 calls from the previous year. We evaluated 523 patients and transported 382 to a local hospital. We handled 165 reported fires, 140 technical rescues (including motor vehicle crashes) and 50 unclassified responses. We issued 1192 burning permits.

Your fire station is currently staffed with two Firefighter/EMT's on duty from 7am to 7pm, and one Firefighter/EMT from 7pm to 7am. Our Firefighter on-duty overnight has to wait for a call force driver to arrive before departing the station. This causes delays in arriving to the scene of an emergency. This year I am asking for funding to add a second Firefighter/EMT for the overnight shift. This will greatly improve our response times and get help to where it is needed much faster.

We had a successful year in recruiting new members to our call force. Recruiting and retention of our Call Firefighters and EMTs is challenging. The requirements of being a call force firefighter are demanding, the commitment is steep, yet the rewards are many. We are always looking for qualified and motivated individuals to join and serve.

Maintaining a modern fleet of fire apparatus and critical equipment is an on-going task. It is important that we have necessary equipment. Such equipment must also be suitable for our community's needs. Capital planning for maintaining, upgrading and replacing this equipment is critical to controlling expenses and improve financial planning. I have posted my Apparatus Replacement Plan and Proposals on our website.

My detailed annual report for 2016 is posted at [www.gmfd.org](http://www.gmfd.org), click on "Chief's Reports" That report shows in detail the number and types of calls we responded to, equipment usage and other statistical information.

Sincerely,

Roger S. Hooper  
Fire Chief

*Serving the Communities of Lyman and Dayton, Maine since 1949*



**MAINE STATE POLICE**  
**TROOP A**  
502 Waterboro Road

March 2, 2017

To the Community we serve:

The Maine State Police-Troop A, is located at 502 Waterboro Road in Alfred, Maine. The State Police barracks consists of a troop commander, three sergeants, three corporals and nine troopers who provide law enforcement services for five towns in York County. Lieutenant Ross was the Internal Affairs / Professional Standards Sergeant prior to his promotion. He has been with the State Police over 14 years where he patrolled and worked as a detective in York County for the first half of his career. Lieutenant Ross had previously served with the Portland Police Department and the New York City Police Department.

Also within the confines of the Troop A barracks are detectives with the Maine State Police Major Crimes Unit, Maine Warden Service and the Maine Fire Marshal's Office. All members of the Troop work closely with these units to provide assistance and support when needed.

The State Police bring several other resources to the law enforcement and public safety platform for the town of Dayton and surrounding communities. The State Police Specialty Teams are the best in the state and include a Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team (2 Dogs assigned to Troop A), Crisis Negotiation Team and the Incident Management Team (handle large scale events). In addition to Specialty Teams the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area which will assist patrol units when necessary.

I would also like to take the time to introduce the Sergeant and three Troopers that are assigned to the town of Dayton.

**Sgt. Jeremy Forbes-** Acts as the liaison between the State Police and town of Dayton. Sgt. Forbes is a 21 year veteran of the State Police and is also assigned to the K-9 Unit. Sgt. Forbes has the distinction of being named the Maine State Police Trooper of the Year on two occasions (2004 and 2012). Sgt. Forbes is only the second person in the history of the Maine State Police to receive this recognition two different times. Sgt. Forbes was previously assigned as the Troop Detective before being promoted.

**Cpl. Jessica Shorey-** Is a 13 year veteran of the State Police. Cpl. Shorey is presently the Assistant Commander of the State Police Crisis Negotiation Team and a Firearms Instructor. Cpl. Shorey is also a member of the State Police Color Guard Detail. Cpl. Shorey is a past K-9 Handler and Accident Reconstructionist.

**Tpr. Robin Parker-** Is a 22 year veteran of the State Police. Tpr. Parker has prior experience as a Detective with the State Police Major Crimes Unit as well as a Cadre member (drill instructor) at the Maine Criminal Justice Academy. Tpr. Parker has also worked at the State Police Crime Lab in Augusta.

**Tpr. Adam Schmidt-** Is a 4 year veteran of the State Police and is also assigned to the K-9 Unit.

## MAINE STATE OF POLICE, CONT.

The State Police have committed a Trooper to work full time with the United States Marshal Service. This agency is responsible for locating and arresting dangerous felons in our patrol area. By having a Trooper assigned to this Agency we are able to utilize their technology that is not available to other departments. Troop A has been able to locate several dangerous felons in our area by this working relationship with the U.S. Marshal Service.

Several years ago a member of Troop A was promoted to a Detective position with the Federal Bureau of Investigations. This member works on large scale financial crimes or other fraud type complaints that may go beyond the confines of the State of Maine. Our State is experiencing a rise in credit card and bank fraud. By having a State Police Detective assigned to the FBI, Troopers are able to request assistance on cases that go beyond our State but the victims live in our communities.

The Maine State Police have made it a priority to answer concerns from the citizens of Dayton relating to criminality and disorder in the community. When a concern is brought forward to one of our members, the Sergeant that is assigned as the liaison for that town will meet with the Trooper to formulate a plan of action. Once this plan of action is complete we will evaluate the results to determine if we achieved our desired goal. If the desired goal is not met we will look at other options available to us.

Troop A also understands the importance of meeting with local law enforcement to share information, identify criminal trends, and to quickly identify and arrest individuals committing crimes in our communities. Troop A meets weekly with area law enforcement departments as well as Probation and Parole.

The Town of Dayton has enjoyed additional traffic enforcement by the State Police by receiving the benefit of state wide initiatives to address traffic concerns such as, OUI enforcement details, seatbelt enforcement details, speeding enforcement details, and distracted driving enforcement details.

Below is a list of highlighted calls for service the State Police have responded to in 2016 compared to 2015 calls for service.

	2016	2015
<i>Total Calls for Service</i>	439	539

### Highlighted Calls for Service

Burglary	1	4
Theft	4	11
Assault	5	1
Citizen Request Assistance	44	53
Citizen Traffic Complaint	34	40
Warrant Arrests	0	3
Operating After Suspension	5	2
Family Fight	10	9
Suspicious Incidents	32	39
Motor Vehicle Crashes	56	45

## **MAINE STATE OF POLICE, CONT.**

Sgt. Forbes will make himself available to meet with the Dayton town government to address any matters of concern. The development of excellent working relationships assures continued progress and increased public safety for the town of Dayton. The State Police looks forward to the following year and continuing our collaborative work with the town. Challenges lay ahead; however, together we will ensure that your community remains a safe and peaceful place to live and work.

Submitted by: Lt. William Ross, Troop Commander, Maine State Police Troop A

## DAYTON CONSOLIDATED SCHOOL FACULTY

Principal	Kim Sampietro	Secretary	Linda Hooper
Kindergarten	Kate O'Neill	Grade 3	Nancy Nadeau
Grade 1	Reba Meserve	Grade 4/5	Laurie Brunswick-Math
Grade 2	Maria Zafirson	Grade 4/5	Deidre Braley-ELA
	Nancy Cartier	Grade 4/5	Sandy Trask-Science

Special Education	Shannon Cavanaugh
	Kristina Patterson
Speech	Rita Schlegel
Art	Justine Frappier
Computer	Chad Braley
Instructional Strategist/Title I	Lori Wilson
Music	Monica Moore
Physical Education	Kevin Eppler
Guidance Counselor	Heather Balfour
Social Worker/Behavior Specialist	
Educational Technicians	Patricia Armstrong
	Jefferson Coniaris
	Elizabeth Cartier
	Debra Gallant
	Nancy Van Tassell
Occupational Therapist	Nancy Buch
Librarian	Jennifer Harriman
Nurse	Cristal Agreste
Kitchen	Charlene Fortin
	Patti Danis
Custodians	Debbie Carter
	Shane Doucette
	Homer Grant
Bus Drivers/Aide	Scott St. Ours
	Rodney Monroe
	Jefferson Coniaris
	Debra Gallant
Gifted & Talented	Suzanne Tighe
School Psychologist	Jennifer McVeigh
Physical Therapy	Nancy Valcourt



Steve Kerner  
Robert Northrup  
Selina St. Armand



# TOWN OF DAYTON

DAYTON, MAINE

## **FINANCIAL AUDIT REPORT**

**JUNE 30, 2016**

**TOWN OF DAYTON  
DAYTON, MAINE  
JUNE 30, 2016**

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# Smith & Associates, CPAs

*A Professional Association*

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Ph (207) 846-8881 • Fax (207) 846-8882  
www.smithassociatescpa.com

## **REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

### **Independent Auditors' Report**

Town Selectmen and Treasurer  
TOWN OF DAYTON  
Dayton, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, major fund and remaining fund information, which collectively comprise the financial statements, of the Town of Dayton, Maine as of and for the year ended June 30, 2016, as listed in the table of contents, and the related notes to the financial statements.

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

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

#### **Auditors' 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 misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund and remaining fund information of the Town of Dayton, as of June 30, 2016, and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund 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 Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Pension Contributions be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Town of Dayton, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the financial statements.



SMITH & ASSOCIATES, CPAs  
*A Professional Association*

Yarmouth, Maine  
October 24, 2016

**EXHIBIT I**

**TOWN OF DAYTON  
STATEMENT OF NET POSITION  
JUNE 30, 2016**

	Primary Government Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and Cash Equivalents	\$ 2,139,060	\$ 2,357	\$ 2,141,417
Taxes Receivable	14,638	0	14,638
Tax Liens Receivable	55,591	0	55,591
Accounts Receivable	26,714	0	26,714
Inventory	3,986	0	3,986
Capital Assets, Net of Accumulated Depreciation	<u>3,234,081</u>	<u>0</u>	<u>3,234,081</u>
<b>Total Assets</b>	<b><u>\$ 5,474,070</u></b>	<b><u>\$ 2,357</u></b>	<b><u>\$ 5,476,427</u></b>
<b>Deferred Outflows of Resources</b>			
Related to Pensions	<u>\$ 62,355</u>	<u>\$ 0</u>	<u>\$ 62,355</u>
<b>Liabilities</b>			
Accounts Payable	\$ 148,095	\$ 0	\$ 148,095
Accrued Expenses	211,228	0	211,228
Non Current Liabilities		0	
Due Within One Year	25,486	0	25,486
Due Greater Than One Year	<u>263,679</u>	<u>0</u>	<u>263,679</u>
<b>Total Liabilities</b>	<b><u>\$ 648,488</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 648,488</u></b>
<b>Deferred Inflows of Resources</b>			
Related to Property Taxes	\$ 16,173	\$ 0	\$ 16,173
Related to Pensions	<u>8,879</u>	<u>0</u>	<u>8,879</u>
<b>Deferred Inflows of Resources</b>	<b><u>\$ 25,052</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 25,052</u></b>
<b>Net Position</b>			
<i>Net Investment in Capital Assets</i>	\$ 2,985,670	\$ 0	\$ 2,985,670
<i>Restricted</i>			
Special Revenue Funds	152,323	0	152,323
<i>Unrestricted</i>	<u>1,724,892</u>	<u>2,357</u>	<u>1,727,249</u>
<b>Total Net Position</b>	<b><u>\$ 4,862,885</u></b>	<b><u>\$ 2,357</u></b>	<b><u>\$ 4,865,242</u></b>

The Notes to the Financial Statements are an Integral Part of This Statement.



**EXHIBIT III**

**TOWN OF DAYTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2016**

	<u>General Fund</u>	<u>Dayton School Department</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,051,822	\$ 0	\$ 87,238	\$ 2,139,060
Taxes Receivable	14,638	0	0	14,638
Tax Liens Receivable	55,591	0	0	55,591
Accounts Receivable	0	477	26,237	26,714
Inventory	0	0	3,986	3,986
Due From Other Funds	<u>0</u>	<u>672,437</u>	<u>343,734</u>	<u>1,016,171</u>
<b>Total Assets</b>	<u>\$ 2,122,051</u>	<u>\$ 672,914</u>	<u>\$ 461,195</u>	<u>\$ 3,256,160</u>
<b>Deferred Outflows of Resources</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 2,122,051</u>	<u>\$ 672,914</u>	<u>\$ 461,195</u>	<u>\$ 3,256,160</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 28,307	\$ 112,574	\$ 7,214	\$ 148,095
Accrued Expenses	60,911	147,767	820	209,498
Due to Other Funds	<u>964,556</u>	<u>0</u>	<u>51,615</u>	<u>1,016,171</u>
<b>Total Liabilities</b>	<u>\$ 1,053,774</u>	<u>\$ 260,341</u>	<u>\$ 59,649</u>	<u>\$ 1,373,764</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue – Property Taxes	<u>\$ 56,173</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 56,173</u>
<b>Fund Balance</b>				
<i>Nonspendable</i>				
Inventory	\$ 0	\$ 0	\$ 3,986	\$ 3,986
<i>Restricted</i>				
Special Revenues Funds	0	0	148,337	148,337
<i>Committed</i>				
Dayton School Department	0	412,573	0	412,573
Capital Project Funds	0	0	287,495	287,495
<i>Assigned</i>				
Permanent Funds – Expendable	0	0	1,939	1,939
<i>Unassigned</i>				
School Lunch Program	0	0	(40,211)	(40,211)
General Fund	<u>1,012,104</u>	<u>0</u>	<u>0</u>	<u>1,012,104</u>
<b>Total Fund Balance</b>	<u>\$ 1,012,104</u>	<u>\$ 412,573</u>	<u>\$ 401,546</u>	<u>\$ 1,826,223</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 2,122,051</u>	<u>\$ 672,914</u>	<u>\$ 461,195</u>	<u>\$ 3,256,160</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
STATEMENT OF NET POSITION  
JUNE 30, 2016**

**Total Fund Balance – Total Governmental Funds** \$ 1,826,223

**Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because**

Capital Assets Used In Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet. 3,234,081

Interest Payable on Long-Term Debt Does Not Require Current Financial Resources. Therefore, Interest Payable is Not Reported as a Liability in Governmental Funds Balance Sheet. (1,730)

Unavailable Property Tax Revenues are Not Available to Pay for Current Expenditures and, Therefore, are Deferred Inflows of Resources. 40,000

Long Term Liabilities are Not Due and Payable in The Current Period and Therefore They are Not Reported in The Governmental Funds Balance Sheet

Due in One Year	\$ 25,486	
Due in More than One Year	222,925	
Net Pension Liability	33,294	
Accrued Compensated Absence Pay	<u>7,460</u>	(289,165)

Deferred Outflows and Deferred Inflow Related to Defined Benefit Pension Plan 53,476

**Net Position of Governmental Activities** **\$ 4,862,885**

The Notes to the Financial Statements are an Integral Part of This Statement.



**TOWN OF DAYTON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	General Fund	Dayton School Department	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property and Other Taxes	\$ 4,045,368	\$ 0	\$ 0	\$ 4,045,368
Intergovernmental	105,477	1,849,901	255,451	2,210,829
Licenses, Permits and Fees	36,934	0	2,554	39,488
Charges for Services	1,980	25,829	38,884	66,693
Investment Income	2,257	0	6	2,263
Miscellaneous	<u>10,682</u>	<u>5,317</u>	<u>5,979</u>	<u>21,978</u>
<b>Total Revenues</b>	<b><u>\$ 4,202,698</u></b>	<b><u>\$ 1,881,047</u></b>	<b><u>\$ 302,874</u></b>	<b><u>\$ 6,386,619</u></b>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 279,946	\$ 0	\$ 0	\$ 279,946
Public Works and Sanitation	345,825	0	56,714	402,539
Public Safety	295,846	0	0	295,846
Public Health and Welfare	1,128	0	0	1,128
Education	0	4,359,996	199,667	4,559,663
Culture and Recreation	8,600	0	3,053	11,653
Debt Service	25,569	0	35,735	61,304
Fixed Charges	168,644	0	0	168,644
Capital Outlay	<u>176,918</u>	<u>26,915</u>	<u>0</u>	<u>203,833</u>
<b>Total Expenditures</b>	<b><u>\$ 1,302,476</u></b>	<b><u>\$ 4,386,911</u></b>	<b><u>\$ 295,169</u></b>	<b><u>\$ 5,984,556</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>\$ 2,900,222</u></b>	<b><u>\$ (2,505,864)</u></b>	<b><u>\$ 7,705</u></b>	<b><u>\$ 402,063</u></b>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Capital Lease	\$ 26,515	\$ 0	\$ 0	\$ 26,515
Use of Inventory	0	0	(2,384)	(2,384)
Transfers In (Out)	<u>(2,658,542)</u>	<u>2,689,991</u>	<u>(31,449)</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ (2,632,027)</u></b>	<b><u>\$ 2,689,991</u></b>	<b><u>\$ (33,833)</u></b>	<b><u>\$ 24,131</u></b>
<b>Net Change in Fund Balance</b>	<b>\$ 268,195</b>	<b>\$ 184,127</b>	<b>\$ (26,128)</b>	<b>\$ 426,194</b>
<b>Fund Balance - July 1, 2015</b>	<b><u>743,909</u></b>	<b><u>228,446</u></b>	<b><u>427,674</u></b>	<b><u>1,400,029</u></b>
<b>Fund Balance - June 30, 2016</b>	<b><u>\$ 1,012,104</u></b>	<b><u>\$ 412,573</u></b>	<b><u>\$ 401,546</u></b>	<b><u>\$ 1,826,223</u></b>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

**Net Change In Fund Balance – Total Governmental Funds** \$ 426,194

**Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because**

Governmental Funds report Capital Outlays as Expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as Depreciation Expense. This is the amount of Capital Assets recorded in the current period. 222,649

Depreciation Expense on Capital Assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of Current Financial Resources. Therefore, Depreciation Expense is not reported as Expenditure in Governmental Funds. (152,605)

Some Property Tax Will Not be Collected for Several Months After the Town's Fiscal Year End; they are not considered current financial resources in the Governmental Funds. This Amount is the net effect of the differences. (14,609)

The Issuance of Long-Term Debt (e.g. Bonds, Leases, and Accrued Compensated Absence Pay) provides Current Financial Resources to Governmental Funds, while the repayment of the Principal of Long-Term Debt consumes the Current Financial Resources of Governmental Funds. Neither transaction, however, has any effect on Net Position. In addition, Governmental Funds report the effect of issuance cost, premiums, discounts, and similar items when Debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This Amount is the Net Effect of these differences in the treatment of Long-Term Debt and related items. 31,923

Accrued Interest Expense on Long-Term Debt as Well as Accrued Compensated Absences are reported in the Government-Wide Statement of Activities and Changes in Net Position, But Do Not Require the Use of Current Financial Resources; Therefore, Accrued Interest Expense and Accrued Compensated Absence Expense are not Reported as Expenditures in Governmental Funds. 43

Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68. (4,146)

**Change In Net Position of Governmental Activities** \$ 509,449

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON  
GENERAL FUND\*  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Taxes	\$ 3,896,802	\$ 3,896,802	\$ 4,045,368	\$ 148,566
Intergovernmental	1,973,110	1,973,110	1,955,378	(17,732)
Licenses, Permits and Fees	0	0	36,934	36,934
Charges for Services	0	0	27,809	27,809
Investment Income	0	0	2,257	2,257
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>15,999</u>	<u>10,999</u>
<b>Total Revenues</b>	<u>\$ 5,874,912</u>	<u>\$ 5,874,912</u>	<u>\$ 6,083,745</u>	<u>\$ 208,833</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 299,131	\$ 299,131	\$ 279,946	\$ 19,185
Public Works and Sanitation	350,373	350,373	345,825	4,548
Public Safety	295,852	295,852	295,846	6
Public Health and Welfare	3,000	3,000	1,128	1,872
Education	4,532,620	4,532,620	4,359,996	172,624
Culture and Recreation	8,600	8,600	8,600	0
Debt Service	25,569	25,569	25,569	0
Fixed Charges	213,898	213,898	168,644	45,254
<i>Capital Outlay</i>	<u>203,833</u>	<u>203,833</u>	<u>203,833</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$ 5,932,876</u>	<u>\$ 5,932,876</u>	<u>\$ 5,689,387</u>	<u>\$ 243,489</u>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<u>\$ (57,964)</u>	<u>\$ (57,964)</u>	<u>\$ 394,358</u>	<u>\$ 452,322</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Capital Lease	\$ 26,515	\$ 26,515	\$ 26,515	\$ 0
Transfers In (Out)	<u>31,449</u>	<u>31,449</u>	<u>31,449</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 57,964</u>	<u>\$ 57,964</u>	<u>\$ 57,964</u>	<u>\$ 0</u>
<b>Net Change in Fund Balance</b>	\$ 0	\$ 0	\$ 452,322	\$ 452,322
<b>Fund Balance - July 1, 2015</b>	<u>972,355</u>	<u>972,355</u>	<u>972,355</u>	<u>0</u>
<b>Fund Balance - June 30, 2016</b>	<u>\$ 972,355</u>	<u>\$ 972,355</u>	<u>\$ 1,424,677</u>	<u>\$ 452,322</u>

\*Inclusive of Dayton School Department's General Fund.

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF DAYTON  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2016**

	Business - Type Activities Enterprise Funds
<b>Assets</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	<u>\$ 2,357</u>
<b>Total Assets</b>	<u>\$ 2,357</u>
<b>Liabilities</b>	
<i>Current Liabilities</i>	
Accounts Payable	\$ 0
Due to Other Funds	<u>0</u>
<b>Total Liabilities</b>	<u>\$ 0</u>
<b>Net Position</b>	
Unrestricted	<u>\$ 2,357</u>
<b>Total Net Position</b>	<u><u>\$ 2,357</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF DAYTON  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2016**

	Business - Type Activities Enterprise Funds
<b>Operating Revenues</b>	
Charges for Services	\$ 2,488
Contributions and Grants	<u>0</u>
<b>Total Operating Revenues</b>	<u>\$ 2,488</u>
<b>Operating Expenses</b>	
Instruction	\$ 0
Administration	<u>774</u>
<b>Total Operating Expenses</b>	<u>\$ 774</u>
<b>Operating Income (Loss)</b>	<u>\$ 1,714</u>
<b>Non-Operating Revenues (Expenses)</b>	
Miscellaneous Income	\$ 636
Investment Income	<u>7</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>\$ 643</u>
<b>Changes in Net Position</b>	\$ 2,357
<b>Net Position – July 1, 2015</b>	<u>0</u>
<b>Net Position – June 30, 2016</b>	<u><u>\$ 2,357</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF DAYTON  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2016**

	Business - Type Activities Enterprise Funds
<b>Cash Flows from Operating Activities</b>	
Receipts For Services	\$ 2,488
Payments to Vendors and Employees	<u>(774)</u>
<b>Net Cash Provided by (Used) in Operating Activities</b>	\$ 1,714
<b>Cash Flows from Non Capital Financing Activities</b>	
Interest Income and Miscellaneous Income	<u>643</u>
<b>Net Increase (Decrease) in Cash</b>	\$ 2,357
<b>Cash and Cash Equivalents – July 1, 2015</b>	<u>0</u>
<b>Cash and Cash Equivalents – June 30, 2016</b>	<u>\$ 2,357</u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities</b>	
Operating Income (Loss)	<u>\$ 1,714</u>
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities</b>	
Depreciation Expense	\$ 0
Increase (Decrease) in Accounts Payable	0
Increase (Decrease) in Due to Other Funds	<u>0</u>
<b>Total Adjustments</b>	<u>\$ 0</u>
<b>Net Cash Provided by (Used) in Operating Activities</b>	<u>\$ 1,714</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF DAYTON  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2016**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	<u>\$ 1,276</u>
<b>Liabilities</b>	
Amounts Held for Others	<u>\$ 1,276</u>
<b>Net Position</b>	
Held in Trust	<u><u>\$ 0</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. – General Statement**

The Town of Dayton, Maine was incorporated in 1854 under the laws of the State of Maine and currently operates under a Town Meeting-Selectmen Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

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

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town’s overall financial position and results of operations. Management of the Town has elected to omit the MD&A as indicated in the Independent Auditor’s Report.
- Financial statements prepared using full accrual accounting for all of the Town’s activities.
- A change in the fund financial statements to focus on the major funds.

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

**B. – Financial Reporting Entity**

The Town's combined financial statements include the accounts of all Town of Dayton operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.



**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. – Financial Reporting Entity (Continued)**

Based on the aforementioned criteria, the Town of Dayton has no component units, other than the Dayton School Department which is included in this report.

**C. –Financial Statements – Government-Wide Statements**

The Town’s 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 either governmental or business-type.

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town’s functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, 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 of a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

**D. – Financial Statements – Fund Financial Statements**

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

**Governmental Funds**

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

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. – Financial Statements – Fund Financial Statements (Continued)**

*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.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Dayton School Department is a major fund.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

*Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

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 No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

**E. – Measurement Focus/Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. – Measurement Focus/Basis of Accounting (Continued)**

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

**F. – Budgetary Control**

Formal budgetary accounting is employed as a management control for the general fund of the Town of Dayton.

The Town of Dayton'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:

1. Early in the second half of the last fiscal year the Town prepared a budget for this 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 of Dayton was then 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.

**G. – Inventories**

The Lunch Program follows the purchases method of accounting for food and supplies. Inventories are valued at the lower of cost (first-in, first-out basis) or market. The cost of donated federal commodities is computed at fair market value on the date received.

**H. – Cash and Cash Equivalents**

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts, or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. – 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.

Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	15 – 40 Years
Land Improvements	25 Years
Vehicles	4 – 30 Years
Furniture, Fixtures, Machinery and Equipment	7 – 40 Years
Infrastructure	10 – 50 Years

The Town of Dayton has elected not to retroactively report their major general infrastructure assets.

**J. – Compensated Absences**

Under the terms of personnel policies, vacation, sick leave, and compensation time are granted in varying amounts according to length of service. The Town of Dayton recognizes accumulated sick and annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$7,460 at June 30, 2016.

**K. – Interfund Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market, or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**L. – Deferred Outflows and Inflows of Resources**

*Deferred Outflows of Resources* - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

*Deferred Inflows of Resources* - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**L. – Deferred Outflows and Inflows of Resources (Continued)**

Per Exhibit I, the deferred inflows of resources listed at June 30, 2016 for the Town of Dayton amounted to \$25,052, and the deferred outflow of resources amounted to \$62,355 at June 30, 2016. Per Exhibit III, the deferred inflows of resources listed at June 30, 2016 for the Town of Dayton amounted to \$56,173, and there was no deferred outflow of resources at June 30, 2016.

**M. – Equity Classifications**

**Government-Wide Statements**

Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- *Net investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted net position* – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “Net investment in capital assets.”

**Fund Financial Statements**

Governmental fund equity is classified as fund balance. The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund , because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. – Equity Classifications**

**Fund Financial Statements**

The Town of Dayton has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the Town’s policy to use committed or assigned resources first, then unassigned resources as they are needed.

**N. – Use of Estimates**

Preparation of financial statements in conformity with GAAP requires the use of management’s estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**O. – Accounts Receivable**

Accounts Receivable at June 30, 2016, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

*Custodial Credit Risk – Deposits* – Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town’s policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town’s bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions. The Town’s deposits have been reported as follows:

	<u>Book</u>	<u>Bank</u>
Reported in Governmental Funds	<u>\$ 2,139,060</u>	<u>\$ 2,338,755</u>

*Interest Rate Risk* – The Town does not currently have a deposit policy for interest rate risk.

*Credit Risk* – The Town does not have a formal policy regarding credit risk. Maine statutes authorized the Town to invest in obligations of the U.S. Treasury and U.S. agencies and certain bonds.

*Concentration of Credit Risk* –The Town does not have a policy for concentration of credit risk.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 3 – PROPERTY TAXES**

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Dayton’s property tax is levied on the assessed value listed as of the prior April 1<sup>st</sup> for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The net assessed value for the list of April 1, 2015 upon which the levy for the year ended June 30, 2016, was based amounted to \$175,639,700. This assessed value was 89.11% of the 2015 State valuation of \$197,100,000.

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 \$83,575 for the year ended June 30, 2016.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

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. The following summarizes the 2015-2016 levy:

Assessed Value	\$ 175,639,700
Less: Homestead Exemption	(2,385,000)
BETE	<u>(1,285,400)</u>
Net Assessed Value	\$ 171,969,300
Tax Rate (Per \$1,000)	<u>20.77</u>
Commitment	\$ 3,571,802
Supplemental Taxes Assessed	<u>6,113</u>
Subtotal	\$ 3,577,915
Less: Abatements	(6,117)
Discount at 1.5%	(37,066)
Collections	<u>(3,530,950)</u>
Receivable at Year End	<u>\$ 3,782</u>
Collection Rate	<u>98.69%</u>

Property taxes were due on October 15, 2015 with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2016, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	<u>Disposals</u>	Ending Balance <u>June 30</u>
<b>Governmental Activities</b>				
<i>Capital Assets not being Depreciated</i>				
Land	\$ 125,192	\$ 0	\$ 0	\$ 125,192
<i>Capital Assets, Being Depreciated:</i>				
Land Improvements	\$ 15,297	\$ 0	\$ 0	\$ 15,297
Buildings and Improvements	2,928,505	26,915	0	2,955,420
Furniture and Fixtures	69,860	0	0	69,860
Machinery and Equipment	366,065	36,826	0	402,891
Vehicles	926,853	8,505	0	935,358
Infrastructure	<u>969,434</u>	<u>150,403</u>	<u>0</u>	<u>1,119,837</u>
Total Capital Assets, being Depreciated	<u>\$ 5,276,014</u>	<u>\$ 222,649</u>	<u>\$ 0</u>	<u>\$ 5,498,663</u>
<i>Less Accumulated Depreciation for</i>				
Land Improvements	\$ 15,247	\$ 47	\$ 0	\$ 15,294
Buildings and Improvements	1,107,210	69,618	0	1,176,828
Furniture and Fixtures	66,299	890	0	67,189
Machinery and Equipment	328,519	11,857	0	340,376
Vehicles	634,855	44,077	0	678,932
Infrastructure	<u>85,039</u>	<u>26,116</u>	<u>0</u>	<u>111,155</u>
Total Accumulated Depreciation	<u>\$ 2,237,169</u>	<u>\$ 152,605</u>	<u>\$ 0</u>	<u>\$ 2,389,774</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 3,038,845</u>	<u>\$ 70,044</u>	<u>\$ 0</u>	<u>\$ 3,108,889</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 3,164,037</u>	<u>\$ 70,044</u>	<u>\$ 0</u>	<u>\$ 3,234,081</u>

Depreciation expense has not been charged as a direct expense, except for \$37,581 charged to education.

**NOTE 5 – LONG-TERM DEBT**

At June 30, 2016, bonds and capital leases payable consisted of the following individual issues:

	<u>Governmental Activities</u>
<b>Maine Municipal Bond Bank</b>	
<i>General Obligation Bond of 2008</i>	
Variable Interest Rates of 2.075% -5.575%,	
Original Issue of \$350,000 on October 30, 2008	
Annual Principal Payments of \$15,700 - \$29,797,	
Maturity Due November 1, 2024.	\$225,467



**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

Governmental Activities  
(Continued)

**US Bank**

Commercial Lease Agreement between Towns of Lyman and Dayton and Lessor for Certain Fire Equipment. Each Town Owns 50% of the Asset and 50% of the Lease Obligation. Payments of \$1,000 for 60 Months. Interest Rate of 4.97%.

\$ 22,944

**Total**

\$248,411

**Change in Outstanding Debt**

At June 30, 2016, long-term liability activity consisted of the following:

	Balance	Issues	Payments	Balance	Due
<b>Governmental Activities</b>	<u>July 1</u>	<u>Additions</u>	<u>Expenditures</u>	<u>June 30</u>	<u>Within</u>
					<u>One Year</u>
General Obligation Bonds	\$ 245,132	\$ 0	19,665	\$ 225,467	\$ 20,514
Capital Lease	35,202	26,515	38,773	22,944	4,972
Net Pension Obligation	0	33,294	0	33,294	0
Accrued Compensation	<u>7,223</u>	<u>237</u>	<u>0</u>	<u>7,460</u>	<u>0</u>
<b>Total</b>	<u>\$ 287,557</u>	<u>\$ 60,046</u>	<u>58,438</u>	<u>\$ 289,165</u>	<u>\$ 25,486</u>

**Annual Requirements to Retire Debt Obligation**

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2016, are as follows:

Year Ending	Governmental Activities - Bonds		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30			
2016/17	\$ 20,514	\$ 10,098	\$ 30,612
2017/18	22,301	8,414	30,715
2018/19	23,217	7,400	30,617
2019/20	24,014	6,801	30,815
2020/21	24,840	5,806	30,646
2021/26	<u>110,581</u>	<u>7,910</u>	<u>118,491</u>
<b>Total</b>	<u>\$225,467</u>	<u>\$ 46,429</u>	<u>\$ 271,896</u>

In accordance with 30-A M RSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2016, the amount of outstanding long-term debt was equal to 0.13% of property valuation for the year then ended.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

**Lease Payable**

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2016:

<u>Year Ending June 30</u>	<u>Total</u>
2016/17	\$ 6,000
2017/18	6,000
2018/19	6,000
2019/20	6,000
2020/21	<u>1,500</u>
<b>Total Minimum Lease Payments</b>	<b>\$ 25,500</b>
 Less: Amount Representing Interest	 <u>(2,556)</u>
 <b>Present Value of Future Minimum Lease Payments</b>	 <b><u>\$ 22,944</u></b>

**NOTE 6 – RETIREMENT PLANS**

The Town’s component unit, the Dayton School Department provides a retirement pension plan for its employees through a defined benefit pension plan.

**I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

*A. Plan Description*

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan with a special funding situation

The State of Maine is a non-employer contributing entity in that the state pays the unfunded actuarial liability (UAL) on behalf of the teachers, while the School Department contributes the normal cost, which is actuarially calculated. The School Department has been enrolled in the MEPERS system since July 1, 2014. MEPERS is established under Maine law found in 5 MRSA Part 20. The authority to establish and amend benefit provisions rests with the State legislature.

*B. Funding Policy*

The School Department makes available to all full time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), State Employees and Teachers Plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS, 7.65%. The School shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 6 – RETIREMENT PLAN (CONTINUED)**

**I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

*C. Pension Benefits*

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility of benefits upon reaching qualification) occurs upon the earning of 25 years of service credit for School Department employees.

Normal retirement age of State Employees and Teachers members is age 60 to 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to member's accounts is set by the System's Board of Trustees.

*D. Member and Employer Contributions*

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations. For the year ended June 30, 2016, the member contribution rate was 7.65%, the School Department's contribution rate was 3.36% (normal cost), and the State of Maine contributed 10.02% (UAL).

*E. Revenue Recognition*

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

*F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2016, the School Department reported a net pension liability of \$33,294. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members.

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 6 – RETIREMENT PLAN (CONTINUED)**

**I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

*F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

At the June 30, 2015 measurement date, the School Department proportion was 0.002466%, while at the June 30, 2014 measurement date it was 0%.

At June 30, 2016 the School Department’s reported net pension liability was a portion of the total proportionate share of the collective net pension liability associated with the School Department’s participation in the Teacher plan, as follows:

School Department’s Proportionate Share of Net Pension Liability	\$	33,924
State of Maine’s Proportionate Share of Net Pension Liability		<u>870,922</u>
Total		<u>\$ 904,846</u>

For the fiscal year ended June 30, 2016, the School Department recognized pension expense of \$73,807 and State support of \$39,600. At June 30, 2016, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 0	\$ 231
Changes in Assumptions	918	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	7,045	8,551
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	24,227	97
School Department Contributions Subsequent to the Measurement Date	<u>30,165</u>	<u>0</u>
<b>Total</b>	<u>\$ 62,355</u>	<u>\$ 8,879</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>For the Year Ended June 30,</b>	<u>Amount</u>
2016	\$ 41,910
2017	10,894
2018	(1,089)
2019	<u>1,761</u>
<b>Total</b>	<u>\$ 53,476</u>

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 6 – RETIREMENT PLANS (CONTINUED)**

**I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

G. *Actuarial Assumptions*

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ <b>Inflation</b>	3.50%
➤ <b>Salary Increases</b>	3.5% to 13.50%
➤ <b>Investment Rate of Return</b>	7.125%
➤ <b>Cost of Living Benefit Increases</b>	2.55%

For the School Department employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA, with a two year setback for active members.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2015 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	5.2%
Non- US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	<u>25%</u>	0.7%
	<u>100%</u>	

H. *Discount Rate*

The discount rate used to measure the total pension liability was 7.125%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 6 – RETIREMENT PLANS (CONTINUED)**

**I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

*I. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the School Department’s proportionate share of the net pension liability calculated using the discount rate of 7.125%, as well as what the School Department proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.125%) or 1 percentage point higher (8.125%) than the current rate:

	1% Decrease <u>(6.125%)</u>	Current Discount <u>Rate</u> <u>(7.125%)</u>	1% Increase <u>(8.125%)</u>
Proportionate Share of the Net Pension Liability	\$58,290	\$33,294	\$12,475

*J. Pension Plan Financial and Actuarial Information*

Additional financial information and actuarial information can be found in the Maine PERS 2014 Comprehensive Annual Financial Report available online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (207) 512-3100.

**NOTE 7 – GOVERNMENTAL FUND BALANCES**

The Town’s General Fund unassigned fund balance total of \$1,012,104 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2016 follows.

<b><i>Nonspendable</i></b>	
School Lunch Inventory	<u>\$ 3,986</u>
<b><i>Committed</i></b>	
Dayton School Department	<u>\$ 412,573</u>
<b><i>Committed</i></b>	
<b>Capital Projects Funds</b>	
Land Account	\$ 124,000
Municipal Capital Improvements	73,320
Goodwin’s Mills Fire-Rescue Ambulance	71,722
Goodwin’s Mills Fire-Rescue	
Truck/Equipment	15,480
Highway Account	2,973
<b>Total</b>	<u>\$ 287,495</u>

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 7 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

*Restricted*

**Special Revenue Funds**

State Revenue Sharing	\$ 97,946
Franklin School	10,585
Town Dogs	8,163
Recreation	6,511
Comprehensive Plan	4,850
Performance Evaluation and Professional Growth Grant (PEPG)	4,522
Goodwin’s Mills Fire-Rescue Facilities, Systems and Equipment	2,825
Other Donations	2,002
Goodwin’s Mills Fire-Rescue Unemployment Playground	2,000
	1,813
Goodwin’s Mills Fire-Rescue Municipal CHCC Grant	1,374
	1,250
Fire Water Hydrant	1,000
Mower Account	887
Holiday Assistance	768
Ballfield	681
Planning Board Maps	500
Town Fuel Assistance	350
Transition Grant Proficiency	<u>310</u>

**Total** \$ 148,337

*Assigned*

**Permanent Funds, Expendable**

Goodwin’s Cemetery Trust Funds	<u>\$ 1,939</u>
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*Unassigned*

School Hot Lunch Program	\$ (40,211)
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**General Fund** 1,012,104

**Total** \$ 971,893

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 8 – INTERFUND ACTIVITY**

Interfund balances at June 30, 2016, consisted of the following:

<b>Due To</b>	
Major Fund	
Dayton School Department	\$ 672,437
Non Major Governmental Funds	
Special Revenue Funds	141,538
Capital Project Funds	200,257
Trust Funds	<u>1,939</u>
<b>Total</b>	<b><u>\$ 1,016,171</u></b>
 <b>Due From</b>	
General Fund	\$ 964,556
Non Major Governmental Funds	<u>51,615</u>
<b>Total</b>	<b><u>\$ 1,016,171</u></b>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2016, consisted of the following:

<b>Transfer To</b>	
General Fund	\$ 95,123
Major Fund	
Dayton School Department	2,689,991
Non Major Governmental Funds	
Special Revenue Funds	5,674
Capital Project Funds	<u>58,000</u>
<b>Total</b>	<b><u>\$ 2,848,788</u></b>
 <b>Transfer From</b>	
General Fund	\$ 2,753,665
Non Major Governmental Funds	
Special Revenues	<u>95,123</u>
<b>Total</b>	<b><u>\$ 2,848,788</u></b>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.



**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016**

**NOTE 9 – 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, 2016, the Town held such collateral for Shaw Brothers in the amount of \$44,838.

**NOTE 10 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. - Budgetary Accounting**

The Town of Dayton utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

**B. - Excess of Expenditures over Appropriations**

For the year ended June 30, 2016, no expenditures exceeded appropriations.

**C. - Deficit Balances**

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2016, no individual funds held a deficit balance for the Town of Dayton. As of June 30, 2016, one individual fund held a deficit balance for the Dayton School Department.

School Lunch Program	\$ (36,225)
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**NOTE 11 – JOINT VENTURE**

The Lyman-Dayton Fire Commission was established by the Boards of Selectmen of Lyman, Maine and Dayton, Maine to act as a governing board for the Lyman-Dayton Joint Fire and Emergency Rescue Department, referred to as “Goodwin’s Mills Fire-Rescue (GMFR).”

Bylaws were formulated in accordance with the Interlocal Agreement dated December 20, 2010, as amended, between the Towns of Lyman and Dayton for the joint operation and management of fire and emergency rescue services.

The Town does not hold an explicit and measurable equity interest in this joint venture and thus no such interest in carried on the Town’s books.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 11 – JOINT VENTURE (CONTINUED)**

Along with the Town of Lyman, the Town does bear an ongoing financial responsibility to subsidize the operations of GMFR, pursuant to annual operating and capital budgets adopted by the Commission subject to the approval both Towns. Additionally, all capital assets in the custody of GMFR are titled in equal proportions to the Towns. The Town of Dayton's reported 50% share of such capital assets net of accumulated depreciation amounted to \$581,718 at June 30, 2016. During the year ended June 30, 2016, the Town contributed \$221,329 towards the operating costs of GMFR. At June 30, 2016, GMFR's financial statements indicated unrestricted net position of \$285,776. Those financial statements are available by calling GMFR at 207-499-2244.

**NOTE 12 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

**NOTE 13 – OVERLAPPING DEBT**

Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of Dayton. At June 30, 2015, per the County of York's most recent audited financial statements, the Town's share was 0.70% (or \$54,112) of the County's outstanding debt of \$7,730,259.

**NOTE 14 - CONTINGENCIES**

**A. Grants**

The Town received financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds; however, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Town.

**NOTE 15 - CONCENTRATION OF RISK/ECONOMIC DEPENDENCY**

The Town of Dayton's largest taxpayer is BIF II US Renewable LLC and represents 14.1% or valuation of \$24,840,000 of the total assessed valuation of Town of Dayton of \$175,639,700 for year ending June 30, 2016.

**NOTE 16 – PRIOR PERIOD ADJUSTMENTS**

During the year ended June 30, 2016, the Town completed its implementation of the provisions of GASB 68, discussed in Note 6. As a result, deferred outflows of resources were recorded within the government-wide financial statements as of June 30, 2015, representing the amount of employer defined benefit pension contributions made by the Town during the year then ended.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**NOTE 16 – PRIOR PERIOD ADJUSTMENTS (CONTINUED)**

This matter resulted in an increase in the Town's net position in the amount of \$24,328 and is reflected as a prior period adjustment within the current year's statement of activities.

During the year ended June 30, 2016, it was determined that the Town's government-wide financial statements had not heretofore included its 50% ownership interest in Goodwin's Mills Fire- Rescue's capital assets. Accordingly, a prior-period adjustment in the amount of \$606,060 has been reflected in the current year's government-wide financial statements to properly reflect the Town's ownership in these assets. This adjustment had no impact on any fund-level financial statements.

**NOTE 17 – DATE OF MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through October 24, 2016 the date on which the financial statements were available to be issued.

**SCHEDULE I**

**TOWN OF DAYTON  
SCHOOL DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE SCHOOL DEPARTMENT'S PROPORTIONATE SHARE  
OF NET PENSION LIABILITY  
JUNE 30, 2016**

	<u>6/30/16</u>	<u>6/30/15</u>
School Department's Proportion of Net Pension Liability	<u>0.002466%</u>	<u>0%</u>
School Department's Proportionate Share of the Net Pension Liability	\$ 33,294	\$ 0
State of Maine's Proportionate Share of the Net Pension Liability	<u>870,922</u>	<u>0</u>
Total	<u>\$ 904,846</u>	<u>\$ 0</u>
School Department's Covered Employee Payroll	<u>\$ 879,753</u>	<u>\$ 0</u>
School Department's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>3.78%</u>	<u>0%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>83.55%</u>	<u>86.46%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

**SCHEDULE II**

**TOWN OF DAYTON  
SCHOOL DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE SCHOOL DEPARTMENT  
PENSION CONTRIBUTIONS  
JUNE 30, 2016**

	<u>6/30/16</u>	<u>6/30/15</u>
Contractually Required Contribution	\$ 30,165	\$ 0
Actual Contribution	<u>(30,165)</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 897,753	\$ 0
Contributions as a Percentage of Covered Employee Payroll	<u>3.36%</u>	<u>0%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

# TOWN OF DAYTON

## Warrant for Annual Town Meeting Fiscal Year July 1, 2017 to June 30, 2018

To James Roberts, a Constable in the Town of Dayton, in the County of York,

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Dayton in said County of York, Maine, qualified by law to vote in Town affairs, to assemble at the Dayton Municipal Building on Tuesday, the 13<sup>th</sup> day of June, 2017 at seven forty-five in the morning, then and there to act upon Article 1 and by secret ballot on Articles 2 through 5 as set out below, the polling hours to be from eight o'clock in the forenoon until eight o'clock in the evening;

And, to notify and warn said inhabitants to meet at the Dayton Municipal Building in said Town of Dayton on Thursday, the 15<sup>th</sup> day of June, 2017, at 7:00 PM, then and there to act on Articles 6 through 48 as set out below, to wit:

**ARTICLE 1.** To choose a moderator to preside at said meeting.

**ARTICLE 2.** To choose a Selectman (3 year term).

**ARTICLE 3.** To choose a SAU School Board Member (3 year term).

**ARTICLE 4.** Shall the Town of Dayton authorize the State to permit the operation of agency liquor stores on days other than Sunday? (Title 28-A #123 Question 2)?

**ARTICLE 5.** Shall the Town of Dayton authorize the State to permit the operation of agency liquor stores on Sunday? (Title 28-A #123 Question 4)?

### **EDUCATION**

**ARTICLE 6.** (Recorded vote required.) To see what sum the Town of Dayton will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**School Committee Recommends \$3,757,117.00**) and to see what sum the Town will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, Maine Revised Statutes, Title 20-A, Section 15688.

School Board Recommendation	\$1,655,099.00
Selectmen & Budget Committee Recommendation (taxes)	\$1,655,099.00

*Explanation: The school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by the Commissioner of Education to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.*

**ARTICLE 7.** (Recorded vote required.) Shall the Town of Dayton raise and appropriate **\$989,824.98** in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$911,084.65, in order to fund the budget recommended by the School Committee?

*Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the municipality's budget for educational programs.*

School Board Recommendation	\$989,824.98
Selectmen & Budget Committee Recommendation (taxes)	\$989,824.98

**ARTICLE 8.** (Recorded vote required.) To see what sum the Town of Dayton will authorize the School Committee to expend for the fiscal year beginning July 1, 2017 and ending June 30, 2018 from the school administrative unit's contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state funded school construction projects, additional local funds for purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpected balances, tuition receipts, state subsidy and other receipts for the support of schools, and broken down as follows:

REGULAR INSTRUCTION	\$ 3,041,624.82
SPECIAL EDUCATION	\$ 1,129,066.62
CAREER & TECHNICAL EDUCATION	\$ 0.00
OTHER INSTRUCTION	\$ 10,212.00
STUDENT & STAFF SUPPORT	\$ 59,156.65
SYSTEM ADMINISTRATION	\$ 111,868.00
SCHOOL ADMINISTRATION	\$ 168,452.93
TRANSPORTATION & BUSES	\$ 287,607.02
FACILITIES MAINTENANCE	\$ 231,208.48
DEBT SERVICE & OTHER COMMITMENTS	\$ 0.00
ALL OTHER EXPENDITURES	\$ 15,000.00
<b>TOTAL SCHOOL BUDGET</b>	<b>\$ 5,054,196.52</b>

School Board Recommendation	\$5,054,196.52
Selectmen & Budget Committee Recommendation (taxes)	\$5,054,196.52

**ARTICLE 9.** Shall the Town of Dayton authorize the School Committee to expend \$63,131.90 for the School Food Service program for the fiscal year commencing on July 1, 2017 and ending of June 30, 2018, and that the sum of \$63,131.90 in estimated revenues is adopted in support of Food Service, with a local share for Food Services in the amount of \$0.00?

School Committee Recommendation Yes Vote

**ARTICLE 10.** Shall the School Committee be authorized to accept grant funds or other sources during the fiscal year and expend such funds for the purposes for which they are intended?

School Committee Recommendation Yes Vote

**ARTICLE 11.** In the event that the Dayton School Department receives more state education subsidy than the amount included in its budget, shall the School Board be authorized to use all or part of the additional state subsidy to increase expenditures for school purposes in cost center categories approved by the School Board, increase the allocation of finances in a reserve fund approved by the School Board, and/or decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education as approved by the School Board?

School Committee Recommendation Yes Vote

**PUBLIC SAFETY:**

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of **\$67,528.30** for the Town of Dayton’s share of the Goodwin’s Mills Fire-Rescue operational costs, said sum to be paid to the Treasurer of the Goodwin’s Mills Fire-Rescue pursuant to the Interlocal Agreement between the Town of Dayton and the Town of Lyman. Any unused amounts will carry forward. To be effective, the Town of Lyman must also vote to appropriate its share of such costs.

2016-2017	\$ 96,432.00
Requested	\$ 67,528.30
Selectmen & Budget Committee Recommendation (taxes)	\$67,528.30



**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of **\$156,791.95** for the Town of Dayton's share of the Goodwin's Mills Fire-Rescue Department full-time and part-time personnel costs, said sum to be paid to the Treasurer of the Goodwin's Mills Fire-Rescue pursuant to the Interlocal Agreement between the Town of Dayton and the Town of Lyman. Any unused amounts will carry forward. To be effective, the Town of Lyman must also vote to appropriate its share of such costs.

2016-2017	\$176,886.00
Requested	\$156,791.95
Selectmen & Budget Recommendation (taxes)	\$103,224.45
Selectmen & Budget Recommendation (EMS Revenue)	\$ 15,750.00
Selectmen & Budget Recommendation (GMFR Surplus)	\$ 37,817.50

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of **\$13,755.00** to maintain the contract for the provision of dispatching services and 911 answering (PSAP) services.

2016-2017	\$13,755.00
Requested	\$13,755.00
Selectmen & Budget Committee Recommendation (taxes)	\$13,755.00

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of **\$2,731.35** to maintain the animal shelter contract for the ensuing year.

2016-2017	\$2,731.35
Requested	\$2,731.35
Selectmen & Budget Committee Recommendation (taxes)	\$2,731.35

**ARTICLE 16.** To see if the Town will vote to raise and appropriate the sum of **\$2,800.00** for the Goodwin's Mills Fire Rescue health insurance fund for the purpose of covering any health insurance expenditures that exceed the budget. All remaining funds will be held in the Goodwin's Mills Fire Rescue health insurance reserve account.

Amount Available	\$2,800.00
2016-2017	\$2,800.00
Requested	\$2,800.00
Selectmen & Budget Committee Recommendation (taxes)	\$2,800.00

**ARTICLE 17.** To see if the Town will vote to raise and appropriate the sum of **\$50,000.00** to be deposited in the Town's Fire Truck Savings Account to be held for the eventual purpose of purchasing a new fire truck.

Amount Available	\$50,487.00
2016-2017	\$35,000.00
Requested	\$50,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$50,000.00

**ARTICLE 18.** To see if the Town will vote to discontinue the Town’s GMFR designated account and release the balance of \$1,374.00 to the Town’s Fire Water Hydrant reserve account for the purpose of establishing and/or maintaining the Town’s fire hydrant water supply.

*Explanation: This GMFR designated account relates to monies that were raised for the start up of a municipal fire department.*

Amount Available	\$90.00
Selectmen Recommendation	Yes Vote

**ARTICLE 19.** To see if the Town will vote to raise and appropriate the sum of **\$12,500.00** to be deposited in the Facilities, Systems & Equipment reserve account for the purpose of financing capital improvements other than firefighting or rescue vehicles for Goodwin’s Mills Fire-Rescue.

Amount Available	\$ 5,976.00
2016-2017	\$12,500.00
Requested	\$12,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$12,500.00

**PUBLIC WORKS:**

**ARTICLE 20.** To see if the Town will vote to raise and appropriate the sum of **\$3,500.00** for street lighting and electricity for the Salt Shed for the ensuing year.

2016-2017	\$3,500.00
Requested	\$3,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$3,500.00

**ARTICLE 21.** To see if the Town will vote to raise and appropriate the sum of **\$181,500.00** for the purpose of snow removal, sanding and salting for the ensuing year.

Snowplow contract	\$180,000.00
Miscellaneous funds	<u>\$1,500.00</u>
Total	\$181,500.00

2016-2017	\$184,276.00
Requested	\$181,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$181,500.00

**ARTICLE 22.** To see if the Town will vote to raise and appropriate the sum of **\$225,000.00** for the highway account for paving projects, gravel, culverts, bridges, shouldering, striping and other road way improvements. Roads to be worked on will be at the discretion of the Road Commissioner and Selectmen.

2016-2017	\$200,000.00
Requested	\$225,000.00
Selectmen & Budget Committee Recommendation	\$225,000.00
(D.O.T. Capital Block Grant )	\$27,484.00
(taxes)	\$197,516.00

**ARTICLE 23.** To see if the Town will vote to approve the Municipal Officers' Order of Discontinuance of a portion of Steele Road, dated April 27, 2017 and filed with the Town Clerk, and to raise and appropriate the sum of **\$6,000.00** to pay damages as stated in the aforementioned Order.

Requested	\$6,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$6,000.00

**WASTE MGMT:**

**ARTICLE 24.** To see if the Town will vote to raise and appropriate the sum of **\$173,000.00** to finance the waste contract, tipping fees and transfer station/recycling costs.

2016-2017	\$173,000.00
Requested	\$173,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$173,000.00

**GENERAL GVT:**

**ARTICLE 25.** To see if the Town will vote to raise and appropriate the sum of **\$176,384.00** for Town Office Salaries, Board & Committee Stipends, the Town's share of Social Security, Medicare and Health Insurance for its employees.

2016-2017	\$170,926.80
Requested	\$176,384.00
Selectmen & Budget Committee Recommendation (taxes)	\$172,384.00
Selectmen & Budget Committee Recommendation (Reserved Fund Balance Account-Town Dogs)	\$4,000.00

**ARTICLE 26.** To see if the Town will vote to raise and appropriate the sum of **\$16,500.00** to provide stipends for the Board of Selectmen (\$13,500.00), General Assistance Administrator (\$500.00) and the Road Commissioner (\$2,500.00).

2016-2017	\$16,500.00
Requested	\$16,500.00
Budget Committee Recommendation (taxes)	\$16,500.00

**ARTICLE 27.** To see if the Town will vote to raise and appropriate the sum of **\$11,019.00** to pay for unemployment, liability insurance and workers' compensation.

2016-2017	\$11,900.00
Requested	\$11,019.00
Selectmen & Budget Committee Recommendation (taxes)	\$11,019.00

**ARTICLE 28.** To see if the Town will vote to raise and appropriate the sum of **\$66,968.00** for General Services of the Town Office (i.e. telephone, legal & auditor fees, dues, training, computer, software, supplies).

2016-2017	\$66,971.00
Requested	\$66,968.00
Selectmen & Budget Committee Recommendation (taxes)	\$66,968.00

**ARTICLE 29.** To see if the Town will vote to raise and appropriate the sum of **\$15,400.00** for cleaning, building & grounds maintenance, fire & security and electricity.

2016-2017	\$17,246.00
Requested	\$15,400.00
Selectmen & Budget Committee Recommendation (taxes)	\$15,400.00

**ARTICLE 30.** To see if the Town will vote to raise and appropriate the sum of **\$500.00** to be deposited in the Mower Account for the purpose of maintaining the existing mower and having funds available for future purchase of mowers. The Dayton Little League will also make contributions to this account.

Amount Available	\$1,787.00
2016-2017	\$500.00
Requested	\$500.00
Selectmen & Budget Committee Recommendation (taxes)	\$500.00

**ARTICLE 31.** To see if the Town will vote to raise and appropriate the sum of **\$30,715.23** for the purpose of paying the note on the Municipal Building. Principal \$26,429.46 and Interest \$4,285.77. This note matures on 11/01/2024.

2016-2017	\$30,612.36
Requested	\$30,715.23
Selectmen & Budget Committee Recommendation (taxes)	\$30,715.23

**ARTICLE 32.** To see if the Town will vote to raise and appropriate the sum of **\$8,000.00** for the Municipal Capital Improvement Fund.

Amount Available	\$81,319.00
2016-2017	\$8,000.00
Requested	\$8,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$8,000.00

**ARTICLE 33.** To see what sum of money the Town will vote to raise and appropriate for the Land Account.

Amount Available	\$124,000.00
2016-2017	\$0.00
Requested	\$0.00
Selectmen & Budget Committee Recommendation (taxes)	\$0.00

**GENERAL ASSISTANCE:**

**ARTICLE 34.** To see if the Town will vote to raise and appropriate the sum of **\$2,000.00** for the support of the poor.

2016-2017	\$2,000.00
Requested	\$2,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$2,000.00

**COMMUNITY SERVICE:**

**ARTICLE 35.** Shall the Town vote to raise and appropriate the sum of **\$5,650.00** for the following area social organizations for the ensuing year:

<b>Organization</b>	<b>2016-2017</b>	<b>Requested</b>	<b>Selectmen &amp; Budget Committee Recommendations</b>
York County Community Action	\$700.00	\$700.00	\$700.00 (taxes)
Food Pantry	\$1,000.00	\$1,000.00	\$1,000.00 (taxes)
Caring Unlimited	\$250.00	\$590.00	\$250.00 (taxes)
York County Shelter Programs, Inc.	\$650.00	\$750.00	\$750.00 (taxes)
VNA Home Health	\$250.00	\$250.00	\$250.00 (taxes)
Southern Maine Agency on Aging	\$500.00	\$1,000.00	\$1,000.00 (taxes)
Community Library	\$850.00	\$850.00	\$850.00 (taxes)
Hollis Library	\$850.00	\$850.00	\$850.00 (taxes)
<b>TOTALS</b>	<b>\$5,050.00</b>	<b>\$5,990.00</b>	<b>\$5,650.00 (taxes)</b>

**ARTICLE 36.** To see if the Town will vote to raise and appropriate the sum of **\$1,500.00** for the Dayton Historical Preservation Committee, said money to be used to assist in restoring and maintaining the town-owned one-room Franklin School located on the corner of Murch Road and Buzzell Road and the cemetery located in the ball field behind the Dayton Municipal Building.

2016-2017	\$1,500.00
Requested	\$1,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$1,500.00

**PARKS & RECREATION:**

**ARTICLE 37.** To see if the Town will vote to raise and appropriate the sum of **\$2,000.00** for support of the Dayton Parks & Recreation Committee. Said money to be used for recreational activities and supplies.

2016-2017	\$2,000.00
Requested	\$2,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$2,000.00

**OTHER:**

**ARTICLE 38.** To see if the Town will vote to raise and appropriate the sum of **\$130,523.43** for the Dayton Assessment of York County Taxes.

2016-2017	\$124,733.91
Requested	\$130,523.43
Selectmen & Budget Committee Recommendation (taxes)	\$130,523.43

**ARTICLE 39.** To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for unanticipated expenses and emergencies that may occur during the fiscal year 2017-2018.

2016-2017	\$10,000.00
Requested	\$10,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$10,000.00

**ARTICLE 40.** To see if the Town will vote to appropriate the sum of **\$365,000.00** from the following General Fund revenue sources to be used toward the 2017-2018 budget appropriations thereby decreasing the amount required to be raised by property taxes.

Selectmen Recommendation

Vehicle Excise Taxes	\$365,000.00
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**ARTICLE 41.** To see if the Town will vote to appropriate the sum of **\$15,000.00** from the following General Fund revenue sources to be used toward the 2017-2018 budget appropriations thereby decreasing the amount required to be raised by property taxes.

Selectmen Recommendation

General Fund Balance	\$15,000.00
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**ARTICLE 42.** To see if the Town will under the provision of Maine Revised Statutes Title 36, Section 505, vote to give a discount of 1.5% on all Real Estate Taxes and Personal Property Taxes assessed for the year 2017 that are paid by September 21, 2017, and to see if the Town will fix the rate of interest to be 7.00 Per Annum charged on taxes unpaid on October 19, 2017.

Selectmen Recommendation

Yes Vote

**ARTICLE 43.** To see if the Town will vote to authorize the tax collector and treasurer to accept prepayments of taxes not yet committed, pursuant to 36 MRSA § 506, provided that no interest shall be paid on prepayments or on any refund of excess amounts prepaid.

Selectmen Recommendation

Yes Vote

**ARTICLE 44.** To see if the Town will vote to authorize the Board of Selectmen to accept and expend State and Federal grant funds and other revenues received during the fiscal year.

Selectmen Recommendation

Yes Vote

**ARTICLE 45.** To see if the Town will vote to take from the State of Maine Snowmobile Registration Fee Refund a sum of \$6.00 per registered snowmobile. Said monies to be turned over to the Lyman Snowmobile Club for the use of maintaining trails in Dayton. The funds will be released after the Town is reimbursed for the 2017-2018 registrations as determined by the State of Maine.

Selectmen Recommendation

Yes Vote

**ARTICLE 46.** Shall the town of Dayton adopt the following changes to the Dayton Zoning Ordinance:

Article 4.2 Definitions:

**Expansion of a Structure:** An increase in the ~~floor area or volume~~ footprint of a structure, including all extensions such as, but not limited to attached: decks, garages, porches and greenhouses.

**Expansion of Use:** The addition of weeks or months to a use's operating season; additional hours of operation; or the use of more ~~floor area~~ footprint of a structure or ground area devoted to a particular use.

Selectmen Recommendation

Yes Vote

**ARTICLE 47.** To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon in accordance with the procedures required by law and on such terms as they deem advisable; and to see if the Town will authorize the Selectmen to execute municipal release deeds for said property.

Selectmen Recommendation

Yes Vote

**ARTICLE 48.** To see if the Town will vote to authorize the Selectmen on behalf of the Town to dispose, convey, sell or negotiate towards a trade in value deemed by the Selectmen to be in the best interest of the town, any surplus Town owned property, including Town-owned real estate, provided any outright sale is the result of acceptance of the highest bid by bid process established by the Selectmen which reserves the right to reject all bids.

Selectmen Recommendation

Yes Vote

The registrar gives notice that she will be at the Town Office Monday, June 12<sup>th</sup> 2017 from 12:00 pm to 6:00 pm for the purpose of revising and correcting the list of voters.

The Registrar of Voters shall hold office hours while the polls are open to correct any error in or change a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

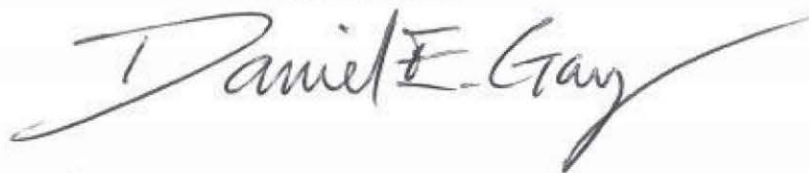
A person who is not registered as a voter may not vote in any election.

Given under our hands this 1<sup>st</sup> day of May, A.D., 2017.

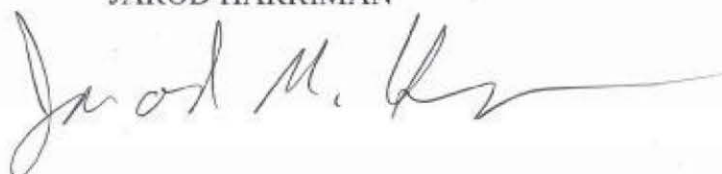
SCOTT LITTLEFIELD, CHAIR



DANIEL E. GAY



JAROD HARRIMAN





**NOTES:**

*July 1, 2015 to June 30, 2016*

*In Memoriam*

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

*Lisa Marie Barden*

*Roger M. Lemieux*

*Elaine C. Morgan*

*Mabel C. Boucher*

*Marc R. Letourneau*

*Louis A. Roy*

*Audrey G. Frair*

*Joanne Merchberger*

*Jill Ann Theriault*

*Jeannette A. Guillette*

*Josephine Merrill*

*Patricia A. Waddington*

*Henry C. Hildenbrand, Jr. David E. Miller, Jr.*



*Mark Murray served as a school counselor for many years at the Dayton Consolidated School.*



*Harold J. Lavoie was a member of the Recreation Committee and a baseball coach in the early 80's.*

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*Newborns*

*We welcomed 18 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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