

2018

# Annual Report of the Town of Dayton Maine 2018

Dayton, Me.

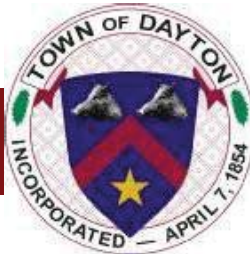
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Annual Report of the Town of

# DAYTON, MAINE

2018



**DAYTON SCHOOL—WINS GOLD**  
WinterKids Winter Games

Voting Day, June 12, 2018 8am-8pm

Town Meeting, June 14, 2018 7pm  
Dayton Municipal Building

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

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

## **Dayton Consolidated School ~ WinterKids Winter Games**

Students at Dayton Consolidated School, grades K-5, participated in a WinterKids Winter Challenge during the month of January. There was one school selected from each of the 16 counties in Maine. The goal was to encourage students and families to live healthier lifestyles through a number of physical and dietary activities throughout the month. Not only were there special events planned at the school such as a moonlight walk and a winter carnival, but events were planned throughout the community as well. Schools were awarded points each week based on a number of factors with the total being calculated at the end to award cash prizes to the top three schools. Dayton Consolidated came in first place after a full month of "competition," winning a prize of \$5,000 which will be used to spend to encourage continued healthy choices.

*Photos courtesy of Karen Chasse*



*(L to R) Mary Theresa Tringale and Julie Mulkern-WinterKids, Kim Sampietro-DCS Principal, Cristal Agreste- DCS RN WinterKids/Team Captain, Jessica Atlee and Marion Doyle-WinterKids*

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## Dear Friends & Neighbors,

It has been a great year in Dayton. Thanks to the efforts of our residents both through individual and community involvement we continue to grow and thrive. It is important to take a minute to reflect on some of the accomplishments we experienced this past year.

Despite competing with schools boasting larger student bodies the Dayton Elementary staff and students set their sights on being the best in the Winter Games competition. Local community and business leaders were soon supporting their efforts. The support bore fruit as the weeks and then months of the competition took place. As the final point tally was taken Dayton School and the community that supported them saw their hard work pay off in the form of a win against all comers!

The Dayton School board continues to work to provide the best level of education while balancing fiscal responsibility. In addition, their work with surrounding towns to provide our children with choice for middle and high school education results in an educational experience tailored to fit our children. The School Board also successfully put a new bus on the road to transport our children to and from school. Finally, the Board remains focused on exploring possibilities for a new elementary school. We look forward for more to come in the upcoming year and certainly thank our School Board for their time and attention.

The Parks and Recreation Committee again brought quality programs and activities for our citizens. The adult co-ed softball program had another year of growth and participation. Parks and Recreation Committee also introduced a 5k using our new track. Basketball, soccer, baseball and softball programs also had another successful year. We truly appreciate the efforts of this all volunteer organization and encourage all citizens to get involved in our towns recreation.

Our first responders provided excellent service and care over the last year. We are fortunate to have The Goodwin's Mills Fire Department with their high level of service for both Lyman and Dayton as well as to surrounding areas. In addition to the performance, we have also worked to reduce the cost of our Fire and Rescue service while improving the equipment that they have to respond. Through careful planning, not only will we have a capital improvement plan that will take Dayton through 2045 but the town will also see a refurbished ladder truck hit the roads this fall with improved ability to carry additional water to fires. The fire department also will see more fulltime first responders with the goal of further increasing the level of service.

Our Historical Committee made strides over the past year to preserve our past. Their efforts are most visible in the work done at the cemetery near our town hall. The cleaning of that cemetery and careful preservation of the monuments as well as the construction of a fence shows special care and consideration for those who have come before us. We greatly appreciate the efforts of our Historical Committee.

Improvements continue to happen with the town's road and infrastructure. Construction on a new rotary to better manage traffic at the intersection of route 5 and 35 has begun. The town has negotiated a new snow removal contract that controls increasing costs. We look forward to more infrastructure improvements in the coming year.

Economically the town remains committed to a plan to consistently improve services while minimizing the tax implications to its residents. Through the hard work of our budget committee, Dayton will once again have no tax increases for the coming year.

In closing, it is also important to acknowledge the time and dedication of our town employees and volunteers. A town such as ours could only have such success through the efforts of its citizens. Without their time and dedication, it would be impossible to accomplish as much as we have. We look forward to continued participation and a prosperous new year.



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

## TOWN OFFICIALS & COMMITTEE MEMBERS

### Board of Selectmen

Scott Littlefield, Chair.....2019  
 Daniel E. Gay.. .....2020  
 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  
 Matthew Cook.....2020

### Fire Commission

Amos Gay.....2018  
 Reynald Demers.....2020

### Saco River Corridor Commission

Sharon Martel.....2019  
 Thomas McKenney.....2019

### Planning Board

Dan Plourde, Chair.....2018  
 Darren Adams.....2019  
 Shannon Belanger,/Alt.....2020  
 John Boissoneault.....2018  
 Ryan Loshaw.....2019  
 Bruce Reynolds.....2020  
 Linda Bristol, Secretary

### Zoning Board of Appeals

William Harris, Chair.....2019  
 Kenneth Booker.....2018  
 Amos Gay.....2019  
 Benjamin Harris.....2020  
 Bruce Monroe.....2018  
 William Saltzer.....2019

### Parks & Recreation Committee

Jennifer Harriman, Chair.....2018  
 Reagan Brown.....2020  
 Arelle Harris.....2020  
 Jocelyn Lydon.....2019  
 Jeff Nicolette.....2020  
 Shannon Porter.....2018  
 Nicholas Wilson.....2019

### Budget Committee

G.Elwood Brown.....2018  
 Nancy Harriman.....2019  
 Steven Hennessey.....2018  
 Jim Roberts.....2020  
 Laurie Vezina.....2018

### Historical Preservation Committee

John Coniaris, Chair.....2020  
 Clark Cole.....2019  
 Yvonne Shaw.....2018  
 Brian Pellerin.....2018

*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. Each household is limited to (2) 32-gallon barrels of household trash each week with unlimited barrels of recycling. Recycling stickers can be obtained at the Town Office. For pickup areas with multiple households barrels for waste **must** be marked with your street address.

### **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 \$25.00. 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, 2016 through June 30, 2017

Commitment: Real Estate & Personal Property	3,467,669.64
Supplemental	6,722.28
Interest	4,481.13
<b>TOTAL</b>	<b>\$3,478,873.05</b>

2016 Tax Collected: Real Estate & Personal Property	3,371,026.78
2016 Abatements—Tax Collector	9,236.25
2016 Real Estate Tax Liens	3,254.98
2016 Personal Property Outstanding	51,990.47
2016 Discounts Given (1.5%)	43,364.57
<b>TOTAL</b>	<b>\$3,478,873.05</b>

### *Real Estate Tax Liens (33)*

Bergeron, Beverly		2,221.51
Caton, Michael & Linda	PAID	1,461.76
CIA Salvage Inc	PAID	821.30
Cole, Karen	PAID	1,627.55
Critchley, Martha	PAID	362.65
Crtichley, Martha	PAID	2,319.77
Gagne, Carole	PAID	1,764.65
Gamash, Christopher J		3,587.03
Gregoire, Angela		2,332.94
Grover, Albert	PAID	3,844.34
Ramsey, Kyle	PAID	90.16
Keller, Geoffrey & Pamela	PAID	3,820.02
Littlefield, Stanley	PAID	59.76
Machado, Mark		309.98
Murphy, Tonya	PAID	307.95
Niles, Samantha	PAID	449.77
Paradis, Robert & Louise		2,363.33
Picard, Richard		621.98
Pierce, Joseph William		24.31
Poirier, Carol		301.87
Roberts, Chad		4,846.19
Rogers, Blanche Heirs		1,548.35
Ruel, Cathleen		1,331.93
Ruel, Robert		1,568.12
Tozier, Gregory		1,871.01
Tozier, Richard		1,008.24
Tozier, Richard		834.71
Tozier, Richard	PAID	2,186.05
Mazzillo, Patrick		222.42
Walker, Karlyn & Carl	PAID	435.23
Walker, Karlyn		1,504.41
Webber, Erin		17.29
Whitney, Darrell & Lisa	PAID	5,923.89
<b>TOTAL</b>		<b>\$51,990.47</b>

**TAX COLLECTOR'S REPORT cont.**  
**July 1, 2016 through June 30, 2017**

Personal Property Outstanding 2016 (7)		
Dancause, Brian	652.68	
Foley, Brent	52.68	PAID
Poirier, Paul	1,258.15	PAID
Sawyer, Jeffrey	905.62	
Tanguay, David	160.16	
Tanguay, Kevin	172.30	
Correction	172.30	
<b>TOTAL OUTSTANDING 2016</b>	<b>\$3,254.98</b>	

**EXCISE TAX**

Excise: Automobile	480,257.45	
Excise: Boat	2,314.90	
<b>TOTAL EXCISE COLLECTED</b>	<b>\$482,572.35</b>	

Respectfully Submitted: Yvonne P Shaw, Tax Collector

## PERSONAL PROPERTY OUTSTANDING PRIOR YEARS

Nason, Joseph & Irish	2015	735.26
Sawyer, Jeffrey	2011	706.00
	2012	749.70
	2013	853.31
	2014	1,057.10
	2015	1,082.12
Tanguay, David	2007	67.68
	2008	70.56
	2009	80.03
	2010	96.30
	2011	120.02
	2012	126.74
	2013	144.07
	2014	179.31
	2015	182.78
Tanguay, Kevin	2011	35.30
	2012	37.49
	2013	42.48
	2014	52.13
	2015	54.00
<b>TOTAL OUTSTANDING PRIOR YEARS</b>		<b>\$6,472.38</b>

Respectfully Submitted: Yvonne P Shaw, Tax Collector

## REAL ESTATE TAX LIEN STATUS

<u>#</u>	<u>NAME</u>	<u>YEAR</u>	<u>TAX</u>
541	Machado, Mark	2015	388.84
	<b>TOTAL OUTSTANDING</b>		<b>\$388.84</b>

Respectfully Submitted: Angela Cushman, Treasurer

## TOWN CLERK'S REPORT July 1, 2016 to June 30, 2017

The following **vital statistics** were recorded in Dayton for the fiscal year 2017.

Births: 14                      Marriages: 10                      Deaths: 10

As of the November 7, 2017 Election, there were 1,590 **registered voters**.

Democratic: 384 Republican: 460 Green Independent: 48 Un-enrolled: 693 Libertarian: 5

431 **dog licenses** were issued for 2017.

### 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 licenses 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 \$25.00. 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 128 transfer station permits for 2016-2017.

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

Hunting & Fishing:	135	Boat Registrations:	91
ATV Registrations:	81	Snowmobile Registrations:	83

Residents now have the option of renewing their boat registrations 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	
Ahearn	Fredrick	867 New County Road	Blacky	Walker/Bluetic
Ahearn	Fredrick	867 New County Road	Princess	Walker/Bluetic
Ahearn	Fredrick	867 New County Road	Susie	Walker/Bluetic
Ahearn	Fredrick	867 New County Road	Rosie	Walker/Bluetic
Ahearn	Fredrick	867 New County Road	RJ	Walker/Bluetic
Ahearn	Fredrick	867 New County Road	Lizz	Walker/Bluetic
Belanger	Christopher	540 Hill Rd	Loki	
Benson	Blaine	521 Hill Road	Kenya	Cocker Spaniel
Boone	Mary	62 Waterhouse Rd	Buster	Shetland Sheepdog
Boucher	Donna	133 Dennett Rd	Duke	Pug
Boudreau	Megan	1002 New County Road	Tanner	Pug/Beagle
Bowers	David	982 New County Road	Jager Miester	German Shepard
Bray	Stacy	27 Ridgewood Drive	Molly	Bulldog
Brown	Reegan	13 Wildflower Drive	Rogue Hebert	Great Dane
Bureau	Tom	19 Apple Blossom	Lucy	Boxer
Campbell	Kim & Andrea	23 Dennett Road	Storm	German Shepard
Cebula	Stephanie	1178 New County Rd	Veyah	Mixed
Collin	Cassandra		Cooper	Lab/Ret Mix
Collin	Cassandra		Forest	Chihuahua Mix
Collin	Michelle	413 River Road	Jemma	Boxer Mis
Colson	Tania	105 Cooks Brook Road	Nina	Chihuahua
Compagna	Tyler & Jamye	1116 New County Rd	Lucy	Golden Retriever
Crocker	Shirley	960 New County Rd	Angel	Yorkshire Terrier
Crocker	Shirley	960 New County Rd	Layla	Golden Retriever
Cyr	Cathleen	43 Ruel Lane	Elton	Havanese
Danley	Mark	518 Hollis Road	Scrappy	Lab
Deluca	Rocco	25 Cal Vista Dr	Shelby	Golden Retriever
Desjardins	Nicole/Tony	43 Runnels Brook Drive	Rugby	Border Collie Mix
Dodge	Byron	407 Clarks Mills Rd	Kino	American Eskimo
Duncan	Elizabeth	43 Wesley Road	Meka	Terrier Mix
Duncan	Elizabeth	43 Wesley Road	Ash	Terrier Mix
Eukitis	Heather	42 Old River Rd	Boone	Lab/Ret Mix
Faulkner	Derek	119 Clarks Mills Road	Elliot	English bulldog
Faulkner	Derek	119 Clarks Mills Road	Bandit	Hound
Frenette	Philip	467 Clarks Mills Road	Paws	German Shepard
Gamash	Keith	957 South St	Studa	Bull Mastiff
Geaumont	Kristine	18 Apple Blossom	Daisy	Lhasa Apso Mix
Guay	Gabriella	413 River Rd	Denali	Pit Bull Mix
Guay	Ken	1363 New County Rd	Moose	Mastiff Mix
Guay	Tasha	413 River Rd	Cooper	Yorkshire Terrier
Guay	Gabriella	413 River Rd	Bentley	Pitbull Mix
Hamilton	Nicole	15 Kyle Dr	Gia	Mixed
Harriman	Jennifer	6 Kyle Dr	Lola	Chihuahua
Harriman	Vanessa	14 Lariviere Lane	Beretta	Labrador Retriever
Hilton	Zach	14 Lariviere Lane	Beretta	Labrador Retriever

### UNLICENSED DOG REPORT, cont.

Owner		Street Address	Dog's Name	Breed
Holden	Lindsay	80 Company Road	Vera	Labradoodle
Holden	Lindsay	80 Company Road	Sophie	Labradoodle
Hollway	Sommer	105 Gould Road	Blessing	Shih Tzu
Houde	Megan	42 Kyle Dr	Maggie	Bernese Mountain Dog
Houle	Tori	23 Maple Drive	Harley	Bulldog
Hussey	casey	43 Rule Ln	Rilely	Cocker Spaniel Mix
Jurgiewich	Haleigh	29 Wesley Rd	Atalaiya	Great Dane
LaVoie	Jenna & Brandon	356 Hollis Rd	Ivy	Lab Mix
Letendre	Donald	940 New County Rd	Maggie	Vizsla
Letendre	Donald	940 New County Rd	Beau	Cocker Spaniel
Levesque	Ernest	P O Box 822	Graci	Labrador Retriever
L'Heureux	Brian	98 Company Road	Kane	Rottweiler
Libby	Richard	35 Dennett Road	Buddy	Terrier Mix
Littlefield	Ed & Shannon	22 Clearview Estates	Haylee	Boxer
Littlefield	Ed & Shannon	22 Clearview Estates	Lexi	Boxer
Lizotte	Mondae	586 New County Rd	Sadie Sue	American Bulldog Mix
MacDonald	Corey	271 Waterhouse Road	Cloe	Boxer Mix
Masteller	Darlene	13 Stephanie Drive	Winston	Maltese
Matwyko	Lisa	23 Korpi Drive	Diesel	Rottweiler/Lab Ret
Mazzillo	Patrick	5 Deer Road	Bruno	Bulldog
Mazzillo	Patrick	5 Deer Road	Dyna	American Bulldog
McCurdy	Jacob	30 Goodwins Acres	Rhea	German Shepherd Mix
Merrill	Robert	1060 New County Road	Zach	Poodle
Mitchell	Dana	673 South St	Jordan	Boxer Mix
Morin	Richard	15 Kyle Drive	Gia	Mixed
Mucherino	Ryan	940 New County Rd	Fitz	Boxer/lab mix
Nicoletti	Danielle	74 Dayton Lane	Stella	Beagle
Ouellette	Scott	108 Dyer Rd	dabbz	Boxer Mix
Paradis	Robert	8 Mast Road	Shadow	German Shepherd
Parady	Gail	222 Clarks Mills Road	Otis	Pit Bull Mix
Parady	Gail	222 Clarks Mills Road	Jasmine	Pit Bull
Patten	John	15 Landry Lane	Heinrick	German Shepherd
Picard	Richard & Carol	402 River Road	Scrappy	Pug Mix
Picard	Richard & Carol	402 River Road	Nibbles	Corgie Mix
Picard	Richard & Carol	402 River Road	Buddy	Beagle
Picard	Richard & Carol	402 River Road	King Kong	Corgie Mix
Plante	Brenda	49 Cal Vista Dr	Roxy	Golden Retriever
Plante	Brenda	49 Cal Vista Dr	Gunner	Golden Retriever
Plante	Brenda	49 Cal Vista Dr	Deisel	Lab/Ret Mix
Plante	Brenda	49 Cal Vista Dr	Dixie	Lab/Ret Mix
Pratt	Danielle	944 South St	Trigger	Yorkshire Terrier
Pratt	Danielle	944 South St	Moose	Dachshund Mini
Rabida	Tammy	155 Murch Road	Max	Mastiff Mix

### UNLICENSED DOG REPORT, cont.

Owner	Street Address	Dog's Name	Breed	
Randall	Debra	116 Hight Road	Bella	Chihuahua
Randall	Debra	116 Hight Road	Lilly	Pekepo
Reaser	Erica	858 New County Rd	EeVee	Lab Mix
Remillard	Missy	61 Dayton Lane	Moxie	Shih Tzu
Richardson	Vibert	193 Dyer Road #2	Hercules	Shih Tzu Mix
Richardson	Vibert	193 Dyer Road #2	Sabrina	Toy Poodle
Riche	Pam	23 B Waterhouse Road	Meka	Shih Tzu
Ridolfi	Jennifer	78 Cal Vista Dr	Zoe	Lab/Ret Mix
Roberge	Tina	91 Union Falls Rd	Chase	American Bulldog
Roberge	Tina	91 Union Falls Rd	Jesse	American Bulldog
Roberge	Tina	91 Union Falls Rd	Tyson	Boxer
Roberts	Chipper	235 Hight Road	Nuggett	Yorkshire Terrier
Russell	Scott	121 Dayton Lane	Macie	Labrador Retriever
Russell	Scott	121 Dayton Lane	Mable	Boston Terrier
Sanborn	Kelly	15 Sughrue ln	Stella	German Shepherd Mix
Sanborn	Carol	734 Goodwins Mills Rd	Sadie Sue	Cairn Terrier
Shuffleburg	Victoria	1183 New County Rd	Thunder	Boxer/lab mix
Steeves	James	32 Cal Vista Drive	Tucker	Golden Retriever/Lab
Steeves	James	32 Cal Vista Drive	Toby	Labradoodle
Steffan	Kathleen	31 Whispering Willow Ln	Zoie	Yorkshire Terrier
Steri	Kyle	35 Hight Rd	Kenley	Mixed
Steri	Kyle	35 Hight Rd	Charlie	Mixed
Sughrue	Patrick & Jennifer	PO Box 342	Porter	German Shorthair Pointer
Tanguay	David	1090 New County Road	Heidi	Labrador Retriever
Tanguay	David	1090 New County Road	prince	Labrador Retriever
Walls	James	85 Hight Road	Maggie	Pit Bull
Walls	James	85 Hight Road	Chewey	Pit Bull Mix
Ward	Angela	39 Hight Road	Buster	Labrador Retriever
Ward	Angela	39 Hight Road	Autumn	Pug Mix
Wilson	Amber & Ben	51 Sughrue Lane	Basil	Great Pyrenees Mix
Wilson	Amber & Ben	51 Sughrue Lane	Remy	Great Pyrenees Mix



**TAX ASSESSOR'S REPORT  
2016 TOWN OF DAYTON  
MUNICIPAL VALUATION BREAKDOWN, 2017  
Tax Year July 1, 2017-June 30, 2018**

**TAXABLE VALUATION**

Land	90,415,000
Buildings	114,706,400
Personal Property	2,574,900
<b>Total Taxable Valuation</b>	<b>207,696,300</b>
Homestead Exempt Valuation	10,478,700
Personal Property BETE Valuation	2,767,000

**ASSESSMENTS**

County Tax	130,523.43
Municipal Appropriation	1,156,691.33
Education Appropriation	2,644,923.98
<b>Total Assessments</b>	<b>\$3,932,138.74</b>

**ADJUSTMENTS**

State Revenue Sharing	(101,890.84)
Other Revenues (general fund, excise revenue, etc.)	(537,481.96)
Homestead Exemption Reimbursement	(82,519.76)
Personal Property BETE Reimbursement	(21,790.13)
<b>Total Adjustments</b>	<b>(\$743,682.69)</b>

**OTHER TAX INFORMATION**

2017 Property Tax Rate per \$1,000 of Valuation	15.75
2017 Property Tax for Commitment (after adjustments)	3,188,456.05
2017 Property Tax Levy (including Overlay of \$81,253.76)	3,271,216.73
2017 Certified Ratio	100%
Total Number of Homestead Exemptions granted	525
Total Number of Veteran's Exemptions granted	36

Respectfully Submitted: Alex J. Konczal, Tax Assessor

*Alexander J. Konczal*

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
7-001-010	535 GOODWINS MILLS ROAD LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7-001-008	535 GOODWINS MILLS ROAD LLC	\$55,400.00	\$0.00	\$0.00	\$55,400.00	\$872.55
6-005-003	ABBOUD GEORGE E & ABBOUD JANET E	\$72,500.00	\$338,800.00	\$20,000.00	\$391,300.00	\$6,162.98
2-038-001	ADAMS ANNA R & DARREN A	\$62,000.00	\$155,000.00	\$0.00	\$217,000.00	\$3,417.75
4-009-001	ADAMS CASEY M N & DESCHAMBAULT ADAM R	\$62,100.00	\$286,700.00	\$20,000.00	\$328,800.00	\$5,178.60
2-049-001	ADAMS EARL D & ADAMS PATRICIA L	\$59,800.00	\$100,700.00	\$20,000.00	\$140,500.00	\$2,212.88
2-049	ADAMS GARY L & WENDY A	\$51,800.00	\$70,800.00	\$0.00	\$122,600.00	\$1,930.95
7-010	ADVENT CHRISTIAN CHURCH	\$86,400.00	\$214,500.00	\$300,900.00	\$0.00	\$0.00
3-015D-006	AGRESTE JEFF G	\$62,000.00	\$128,000.00	\$20,000.00	\$170,000.00	\$2,677.50
5-035A-002	AGRESTE, CRAIG A	\$48,000.00	\$193,700.00	\$0.00	\$241,700.00	\$3,806.78
1-017	AHEARN FREDERICK	\$24,800.00	\$0.00	\$0.00	\$24,800.00	\$390.60
6-031	AHEARN FREDERICK J	\$12,100.00	\$0.00	\$0.00	\$12,100.00	\$190.58
2-077	AHEARN FREDERICK J III & AHEARN MARION	\$88,300.00	\$355,600.00	\$20,000.00	\$423,900.00	\$6,676.43
5-014-003	AHEARN FREDERICK J III & AHEARN MARION	\$3,400.00	\$0.00	\$0.00	\$3,400.00	\$53.55
5-022	AHEARN FREDERICK J III & AHEARN MARION	\$17,500.00	\$0.00	\$0.00	\$17,500.00	\$275.63
6-037	AHEARN FREDERICK J III & AHEARN MARION	\$5,400.00	\$0.00	\$0.00	\$5,400.00	\$85.05
6-033	AHEARN FREDERICK J III & AHEARN MARION	\$11,800.00	\$0.00	\$0.00	\$11,800.00	\$185.85
5-054-001	AHEARN FREDERICK J III & AHEARN MARION	\$19,200.00	\$0.00	\$0.00	\$19,200.00	\$302.40
5-023	AHEARN FREDERICK J III & AHEARN MARION	\$1,700.00	\$0.00	\$0.00	\$1,700.00	\$26.78
2-076	AHEARN FREDERICK JOHN III & AHEARN MARION	\$500.00	\$0.00	\$0.00	\$500.00	\$7.88
5-054	AHEARN JODIE E	\$128,500.00	\$444,600.00	\$20,000.00	\$553,100.00	\$8,711.33
4-044-001	ALBERT AMY L & JOSEPH W	\$62,000.00	\$187,000.00	\$20,000.00	\$229,000.00	\$3,606.75
6-009	ALBERT RICHARD & PARK MICHAEL	\$50,700.00	\$62,600.00	\$0.00	\$113,300.00	\$1,784.48
1-012D-026	ALLAIN THOMAS W & ALLAIN CAROLE H	\$67,000.00	\$107,800.00	\$20,000.00	\$154,800.00	\$2,438.10
1-012D-022	ALLENDE JESUS JR	\$62,600.00	\$135,000.00	\$20,000.00	\$177,600.00	\$2,797.20
3-054	ALONSO JAIME & ALONSO DEBRA D S	\$67,500.00	\$350,400.00	\$20,000.00	\$397,900.00	\$6,266.93
7-009	ANAGNOSTIS NICHOLAS H & ANAGNOSTIS SARA L	\$59,000.00	\$117,700.00	\$0.00	\$176,700.00	\$2,783.03
4-030F-003	ANDERSON DEVIN	\$68,100.00	\$0.00	\$0.00	\$68,100.00	\$1,072.58
4-030G	ANDERSON DWIGHT	\$91,500.00	\$254,500.00	\$20,000.00	\$326,000.00	\$5,134.50
4-031	ANDERSON, GLENN R ATTN: HARRIS, KEITH S & BENJAMIN J	\$74,100.00	\$0.00	\$0.00	\$74,100.00	\$1,167.08
4-036-004	ANDREADES LAURIE A	\$51,700.00	\$174,900.00	\$0.00	\$226,600.00	\$3,568.95

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-054-001	ANDREWS JOHN M	\$67,200.00	\$142,100.00	\$20,000.00	\$189,300.00	\$2,981.48
7-019	ANGIS LAWRENCE J ATTN: ANGIS, LAWRENCE J & JULIET	\$51,800.00	\$154,700.00	\$20,000.00	\$186,500.00	\$2,937.38
2-013D-003	ANTOINE BRIAN E & ANTOINE TINA M	\$62,600.00	\$200,500.00	\$20,000.00	\$243,100.00	\$3,828.83
5-026	ARUNDEL AUTO SERVICE, INC ATTN: OBAR, ASHLEY	\$87,300.00	\$0.00	\$0.00	\$87,300.00	\$1,374.98
4-039-003	ASHWORTH, ROBERT J	\$60,500.00	\$193,500.00	\$0.00	\$254,000.00	\$4,000.50
1-012D-014	ATHERTON KENNETH W JR & ATHERTON JOELLEN	\$70,200.00	\$124,500.00	\$20,000.00	\$174,700.00	\$2,751.53
8-005	ATTLESON ALETA K & ATTLESON JOSHUA D	\$71,300.00	\$89,100.00	\$0.00	\$160,400.00	\$2,526.30
8-006	ATTLESON ALETA K & JOSHUA	\$66,300.00	\$87,600.00	\$20,000.00	\$133,900.00	\$2,108.93
7-001-005	AVALLONE CHAD R & AVALLONE JENNIFER C	\$58,000.00	\$132,200.00	\$0.00	\$190,200.00	\$2,995.65
6-039-002	AYOTTE CYNTHIA J & ROGER A	\$62,100.00	\$113,500.00	\$26,000.00	\$149,600.00	\$2,356.20
9-001-001	BADGER JAMIN F & KAREN E	\$59,500.00	\$169,800.00	\$20,000.00	\$209,300.00	\$3,296.48
2-012	BANVILLE DAVID & LEE ANN	\$59,600.00	\$127,600.00	\$0.00	\$187,200.00	\$2,948.40
2-069-002	BANVILLE MICHAEL & SHERRIE	\$65,000.00	\$87,400.00	\$20,000.00	\$132,400.00	\$2,085.30
2-014D-014	BARBER JASON R & BARBER CHRISTINA L	\$59,700.00	\$139,100.00	\$0.00	\$198,800.00	\$3,131.10
2-056D-001	BARNARD JACO E	\$62,000.00	\$172,100.00	\$0.00	\$234,100.00	\$3,687.08
4-010	BARNES CHRISTY-LYNN & DAVIS DAVID A	\$77,800.00	\$194,200.00	\$20,000.00	\$252,000.00	\$3,969.00
4-027	BARSTOW GAYLE A	\$108,000.00	\$208,400.00	\$0.00	\$316,400.00	\$4,983.30
4-030D	BARSTOW TIMOTHY & GAYLE	\$121,100.00	\$153,500.00	\$20,000.00	\$254,600.00	\$4,009.95
3-015D-009	BARTHOLOMEW THOMAS E & BARTHOLOMEW ROBIN G	\$62,500.00	\$275,000.00	\$20,000.00	\$317,500.00	\$5,000.63
5-013-006	BARTLETT RICHARD A & DIANE	\$60,700.00	\$174,400.00	\$20,000.00	\$215,100.00	\$3,387.83
6-004	BAYNES WILLIAM R & BAYNES ELIZABETH E	\$184,600.00	\$442,700.00	\$0.00	\$627,300.00	\$9,879.98
2-058	BEAN DEBORAH A	\$77,200.00	\$135,700.00	\$20,000.00	\$192,900.00	\$3,038.18
8-012	BEAULIEU EMILIE R & DIANE	\$59,300.00	\$113,600.00	\$20,000.00	\$152,900.00	\$2,408.18
9-006	BEAULIEU JOAN E & CROWE CAROL M	\$51,800.00	\$123,100.00	\$0.00	\$174,900.00	\$2,754.68
3-043-002	BEAULIEU PAULA M	\$36,600.00	\$0.00	\$0.00	\$36,600.00	\$576.45
3-043J	BEAULIEU PAULA M	\$68,500.00	\$160,700.00	\$0.00	\$229,200.00	\$3,609.90
7-017	BEDARD RONALD E &	\$84,900.00	\$211,100.00	\$20,000.00	\$276,000.00	\$4,347.00
7-014	BEDARD SHAWN S & MARIE-T	\$46,800.00	\$164,000.00	\$20,000.00	\$190,800.00	\$3,005.10
3-058-002	BEDELL, DAVID J & JULIE A	\$58,300.00	\$287,200.00	\$0.00	\$345,500.00	\$5,441.63
3-043E	BELANGER CHRISTOPHER A & BELANGER JENNIFER M	\$67,500.00	\$222,700.00	\$0.00	\$290,200.00	\$4,570.65
2-013D-004	BELANGER PROPERTIES LLC	\$91,800.00	\$125,700.00	\$0.00	\$217,500.00	\$3,425.63
2-033-001	BELANGER RICHARD R & BELANGER PATRICIA S	\$62,000.00	\$140,400.00	\$0.00	\$202,400.00	\$3,187.80
3-064-009	BELANGER SHANNON L & BELANGER MATTHEW D	\$61,400.00	\$240,000.00	\$20,000.00	\$281,400.00	\$4,432.05
4-016D-007	BELL JAMES & LISA	\$50,600.00	\$219,900.00	\$20,000.00	\$250,500.00	\$3,945.38
4-016D-015	BELL JAMES & LISA	\$27,900.00	\$0.00	\$0.00	\$27,900.00	\$439.43

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-028-001	BELLEROSE SUSAN J	\$62,000.00	\$195,200.00	\$20,000.00	\$237,200.00	\$3,735.90
4-044	BENNETT DEBORAH	\$105,400.00	\$109,700.00	\$20,000.00	\$195,100.00	\$3,072.83
3-043D-001	BENSON BLAINE A & EDWARDS SUZANNE R	\$62,500.00	\$124,200.00	\$0.00	\$186,700.00	\$2,940.53
2-032-003	BERGERON BEVERLY	\$60,000.00	\$109,600.00	\$20,000.00	\$149,600.00	\$2,356.20
5-019-003	BERNIER CINDY ANN	\$48,100.00	\$63,600.00	\$0.00	\$111,700.00	\$1,759.28
3-043E-001	BERNIER FERNAND	\$70,000.00	\$174,900.00	\$20,000.00	\$224,900.00	\$3,542.18
5-013-005	BERRY STEVEN D & BRUCE A & PROCTOR JULIA A &	\$62,000.00	\$147,400.00	\$0.00	\$209,400.00	\$3,298.05
4-010-001	BERTHIAUME RONALD P & JOYCE B	\$77,700.00	\$182,000.00	\$20,000.00	\$239,700.00	\$3,775.28
5-003	BIF II US RENEWABLE LLC	\$66,000.00	\$0.00	\$0.00	\$66,000.00	\$1,039.50
5-001	BIF II US RENEWABLE LLC	\$24,840,000.00	\$0.00	\$0.00	\$24,840,000.00	\$391,230.00
8-010-001	BINETTE, JENNIFER L	\$57,900.00	\$97,900.00	\$0.00	\$155,800.00	\$2,453.85
8-013D-001	BISHOP, LIONEL F & GAIL T	\$62,100.00	\$161,600.00	\$20,000.00	\$203,700.00	\$3,208.28
6-034-001	BLANEY RICHARD PAUL	\$62,000.00	\$161,900.00	\$20,000.00	\$203,900.00	\$3,211.43
2-008-002	BOGDAHN PHYLLIS C & NASON, CYNTHIA A & COREY	\$76,300.00	\$90,200.00	\$20,000.00	\$146,500.00	\$2,307.38
2-021D-018	BOISSONNAULT JOHN H & BOISSONNAULT DARLENE E	\$64,300.00	\$162,700.00	\$20,000.00	\$207,000.00	\$3,260.25
7-029	BOISSONNEAULT RICHARD & BOISSONNEAULT JEANNE T	\$51,800.00	\$141,800.00	\$26,000.00	\$167,600.00	\$2,639.70
5-056-002	BOISSONNEAULT STEVEN P LVG TR 5/2/13 BOISSONNEAULT LISA M	\$91,800.00	\$32,300.00	\$0.00	\$124,100.00	\$1,954.58
1-012D-023	BOLLINGER JAMES F & BOLLINGER VICTORIA H	\$65,900.00	\$197,700.00	\$20,000.00	\$243,600.00	\$3,836.70
3-006	BOOKER KENNETH D SR & BOOKER KATHLEEN N	\$59,300.00	\$114,100.00	\$20,000.00	\$153,400.00	\$2,416.05
3-015	BOONE RONALD S	\$57,300.00	\$153,800.00	\$20,000.00	\$191,100.00	\$3,009.83
3-059-001	BOUCHARD RONALD J & LIBBY ELIZABETH J	\$62,000.00	\$158,500.00	\$26,000.00	\$194,500.00	\$3,063.38
1-012D-035	BOUCHER MICHELLE M & BRIAN D	\$66,000.00	\$171,200.00	\$20,000.00	\$217,200.00	\$3,420.90
2-069-001	BOUDREAU JASON A & MEGAN M	\$59,000.00	\$233,400.00	\$0.00	\$292,400.00	\$4,605.30
3-064D-004	BOURGEAULT KAITLYN & BOURGEAULT JOEL K	\$57,500.00	\$231,600.00	\$0.00	\$289,100.00	\$4,553.33
3-004D-004	BOURQUE ROBERT J	\$67,500.00	\$154,100.00	\$20,000.00	\$201,600.00	\$3,175.20
2-070	BOWERS ROGER I & ARLENE	\$56,000.00	\$132,200.00	\$26,000.00	\$162,200.00	\$2,554.65
6-053	BRALEY JOHN R III TRUSTEE	\$97,400.00	\$285,200.00	\$20,000.00	\$362,600.00	\$5,710.95
4-039-004	BRAY TODD C & STACY M	\$60,700.00	\$218,500.00	\$20,000.00	\$259,200.00	\$4,082.40
3-015D-007	BRESNAHAN HEIDI F	\$59,200.00	\$294,500.00	\$20,000.00	\$333,700.00	\$5,255.78
2-075B	BRETON LEO JR & BRETON KELLIE L	\$69,000.00	\$107,200.00	\$20,000.00	\$156,200.00	\$2,460.15
2-021D-025	BROOKSIDE II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3-026	BROUSSEAU ERIN R B & MACDONALD COREY J	\$56,800.00	\$63,300.00	\$0.00	\$120,100.00	\$1,891.58
3-049	BROWN G ELWOOD & MARY L	\$109,400.00	\$198,600.00	\$20,000.00	\$288,000.00	\$4,536.00

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-036	BROWN MARY A TRUSTEE	\$114,300.00	\$171,800.00	\$20,000.00	\$266,100.00	\$4,191.08
2-036-003	BROWN MARY A TRUSTEE	\$45,400.00	\$0.00	\$0.00	\$45,400.00	\$715.05
1-001B	BRUCE BETTE H & DAVID R & HIGHT RICHARD A &	\$6,500.00	\$0.00	\$0.00	\$6,500.00	\$102.38
5-041-007	BRYANT LAURA J	\$62,000.00	\$161,900.00	\$0.00	\$223,900.00	\$3,526.43
5-009	BUDA, LEO G HEIRS OF C/O BUDA MARLENE	\$136,300.00	\$19,000.00	\$0.00	\$155,300.00	\$2,445.98
1-012D-034	BURTON KEVIN M & BURTON LAURA J	\$61,300.00	\$183,700.00	\$20,000.00	\$225,000.00	\$3,543.75
3-064D-002	BUTLAND CARLTON L &	\$57,500.00	\$137,400.00	\$20,000.00	\$174,900.00	\$2,754.68
3-037	BUTLER MAUREEN & JAMES K	\$63,700.00	\$54,300.00	\$0.00	\$118,000.00	\$1,858.50
7-004-001	BYARS ROBERT J	\$57,500.00	\$182,400.00	\$0.00	\$239,900.00	\$3,778.43
7-012	CAMIRE KATHERINE K	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$23.63
3-015D-013	CAMIRE MICHAEL L & KATHY D	\$62,500.00	\$244,900.00	\$20,000.00	\$287,400.00	\$4,526.55
3-071-001	CAMPBELL, KIM E & FURMAN P JR JT	\$67,500.00	\$170,400.00	\$20,000.00	\$217,900.00	\$3,431.93
3-036-002	CARASZI, SARA B	\$46,000.00	\$0.00	\$0.00	\$46,000.00	\$724.50
8-002-002	CARLE HOLLY A & BRYAN P	\$59,000.00	\$141,400.00	\$0.00	\$200,400.00	\$3,156.30
1-012D-019	CARON ALBERT R & CARON DENISE B	\$66,700.00	\$149,100.00	\$20,000.00	\$195,800.00	\$3,083.85
3-015D-002	CARON DONNA LALIBERTE	\$40,700.00	\$0.00	\$0.00	\$40,700.00	\$641.03
3-015D-003	CARON DONNA LALIBERTE	\$61,300.00	\$176,600.00	\$20,000.00	\$217,900.00	\$3,431.93
2-020D-004	CARON JOHN H	\$59,700.00	\$117,200.00	\$20,000.00	\$156,900.00	\$2,471.18
4-009-003	CARON REMI A & JESSICA M	\$64,000.00	\$206,100.00	\$20,000.00	\$250,100.00	\$3,939.08
2-054	CARPENTER DEBORAH E	\$67,000.00	\$153,700.00	\$20,000.00	\$200,700.00	\$3,161.03
3-019-003	CARR PAMELA T & DANIEL B TRUSTEES	\$68,800.00	\$307,200.00	\$20,000.00	\$356,000.00	\$5,607.00
5-035A-003	CARREIRO ROBERT M & AMANDA M	\$48,000.00	\$361,500.00	\$20,000.00	\$389,500.00	\$6,134.63
3-073D-001	CARREIRO, GERALD M H & COLAN J	\$65,900.00	\$186,400.00	\$0.00	\$252,300.00	\$3,973.73
2-014A	CASIVANT JENNIFER & CASIVANT GEORGE	\$100,600.00	\$222,400.00	\$20,000.00	\$303,000.00	\$4,772.25
5-039-008	CASSETTE KENNETH	\$48,100.00	\$99,400.00	\$20,000.00	\$127,500.00	\$2,008.13
6-043	CATON MICHAEL & LINDA	\$51,800.00	\$55,600.00	\$20,000.00	\$87,400.00	\$1,376.55
2-012D-009	CAYLOR JOHN E	\$59,000.00	\$179,600.00	\$20,000.00	\$218,600.00	\$3,442.95
0-000	CENTRAL MAINE POWER COMPANY	\$2,401,600.00	\$0.00	\$0.00	\$2,401,600.00	\$37,825.20
5-015-001A	CHABOT MARK	\$80,000.00	\$139,000.00	\$20,000.00	\$199,000.00	\$3,134.25
5-029-005	CHABOT N S & SOVETSKY JAMES M	\$72,800.00	\$0.00	\$0.00	\$72,800.00	\$1,146.60
3-043D	CHANTIGNY, JASON L & WENDY L	\$62,000.00	\$164,300.00	\$20,000.00	\$206,300.00	\$3,249.23
8-013-008	CHARRON GERARD & SUSAN	\$65,400.00	\$128,400.00	\$20,000.00	\$173,800.00	\$2,737.35
3-004A	CHASSE DAVID R & PRISCILLA	\$57,600.00	\$167,300.00	\$26,000.00	\$198,900.00	\$3,132.68
2-051	CHASSE KAREN D	\$62,000.00	\$135,500.00	\$20,000.00	\$177,500.00	\$2,795.63
2-013D-002	CHRETIEN DENA M TRUSTEE OF THE DENA M CHRETIAN	\$44,900.00	\$0.00	\$0.00	\$44,900.00	\$707.18

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-026-002	CHRISTOPHER BARSTOW BUILDER LLC	\$67,500.00	\$0.00	\$0.00	\$67,500.00	\$1,063.13
7-016	CIA SALVAGE INC	\$41,100.00	\$0.00	\$0.00	\$41,100.00	\$647.33
6-044A	CLARK RANDALL & SUSAN W	\$64,300.00	\$428,200.00	\$20,000.00	\$472,500.00	\$7,441.88
2-032-001	COBB STEVEN D	\$60,700.00	\$81,200.00	\$20,000.00	\$121,900.00	\$1,919.93
3-015D-001	COBLEIGH GARY W & BONNIE	\$57,200.00	\$99,800.00	\$20,000.00	\$137,000.00	\$2,157.75
5-015A	COLE AARON	\$5,100.00	\$0.00	\$0.00	\$5,100.00	\$80.33
4-023-001	COLE AARON P & REBECCA M	\$62,200.00	\$128,800.00	\$0.00	\$191,000.00	\$3,008.25
4-023	COLE ALAN E & COLE ALBERT P JR	\$122,100.00	\$95,600.00	\$26,000.00	\$191,700.00	\$3,019.28
6-020	COLE ALBERT P JR	\$69,800.00	\$201,900.00	\$26,000.00	\$245,700.00	\$3,869.78
6-018	COLE ALBERT P JR & COLE ANDREW P	\$19,700.00	\$0.00	\$0.00	\$19,700.00	\$310.27
3-074	COLE ANDREW G	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$63.00
6-002	COLE ANDREW G & VALERIE J	\$81,100.00	\$174,200.00	\$20,000.00	\$235,300.00	\$3,705.98
6-003-002	COLE ANDREW G & VALERIE J	\$500.00	\$0.00	\$0.00	\$500.00	\$7.88
6-018-001	COLE ANDREW PAUL & COLE ALBERT P JR	\$62,100.00	\$205,800.00	\$20,000.00	\$247,900.00	\$3,904.43
6-011	COLE CLARK R & GEORGIANNA	\$52,700.00	\$0.00	\$0.00	\$52,700.00	\$830.03
6-008	COLE CLARK R & GEORGIANNA	\$79,400.00	\$0.00	\$0.00	\$79,400.00	\$1,250.55
6-013	COLE CLARK R & GEORGIANNA	\$79,200.00	\$137,500.00	\$20,000.00	\$196,700.00	\$3,098.03
7-006	COLE FARM DAIRY INC	\$62,000.00	\$76,600.00	\$0.00	\$138,600.00	\$2,182.95
6-005-001	COLE FARM DAIRY INC	\$32,400.00	\$0.00	\$0.00	\$32,400.00	\$510.30
6-055	COLE FARM DAIRY INC	\$500.00	\$0.00	\$0.00	\$500.00	\$7.88
6-001	COLE FARM DAIRY INC	\$106,200.00	\$0.00	\$0.00	\$106,200.00	\$1,672.65
6-054	COLE FARM DAIRY INC	\$10,300.00	\$0.00	\$0.00	\$10,300.00	\$162.23
6-007	COLE FARM DAIRY INC	\$15,000.00	\$11,700.00	\$0.00	\$26,700.00	\$420.53
6-012	COLE FARM DAIRY INC	\$10,400.00	\$11,400.00	\$0.00	\$21,800.00	\$343.35
6-014	COLE FARM DAIRY INC	\$212,900.00	\$672,400.00	\$0.00	\$885,300.00	\$13,943.48
6-005-002	COLE GORDON & ISOLDE K	\$91,400.00	\$0.00	\$0.00	\$91,400.00	\$1,439.55
6-017	COLE GORDON T	\$55,800.00	\$0.00	\$0.00	\$55,800.00	\$878.85
3-073D-006	COLE GORDON T & ISOLDE K	\$600.00	\$0.00	\$0.00	\$600.00	\$9.45
6-015	COLE ISOLDE K	\$63,600.00	\$152,400.00	\$20,000.00	\$196,000.00	\$3,087.00
3-047	COLE ISOLDE K	\$62,800.00	\$80,900.00	\$0.00	\$143,700.00	\$2,263.28
3-042	COLE KAREN C	\$90,500.00	\$108,400.00	\$20,000.00	\$178,900.00	\$2,817.68
6-011-001	COLE MARK	\$64,700.00	\$145,200.00	\$0.00	\$209,900.00	\$3,305.93
1-012D-025	COLLETTE GARY R & KATHLEEN M	\$66,700.00	\$113,000.00	\$20,000.00	\$159,700.00	\$2,515.28
3-075	COLLIN ALFREDA & RENALD TRUSTEES	\$66,300.00	\$309,300.00	\$0.00	\$375,600.00	\$5,915.70
8-008T-004	COLLIN CELINE	\$0.00	\$16,300.00	\$16,300.00	\$0.00	\$0.00
6-024	COLLIN MICHELLE	\$57,500.00	\$154,200.00	\$20,000.00	\$191,700.00	\$3,019.28
1-012D-032	COLSON, DENNIS D	\$60,900.00	\$209,700.00	\$20,000.00	\$250,600.00	\$3,946.95
6-011-002	COLUMB RANDAL J & JENNIFER A	\$62,500.00	\$253,900.00	\$20,000.00	\$296,400.00	\$4,668.30
8-002-003	COMPAGNA JAMYE M & LABBE JOAN A	\$58,600.00	\$111,200.00	\$0.00	\$169,800.00	\$2,674.35

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-067	CONIARIS JOHN G & ELIZABETH E	\$51,800.00	\$155,400.00	\$20,000.00	\$187,200.00	\$2,948.40
6-045-001	COOK BRUCE & MARY	\$88,100.00	\$83,000.00	\$20,000.00	\$151,100.00	\$2,379.82
6-045-002	COOK MATTHEW C & JESSICA	\$70,700.00	\$243,900.00	\$0.00	\$314,600.00	\$4,954.95
4-017	COOK SAMUEL & TRACI	\$85,300.00	\$0.00	\$0.00	\$85,300.00	\$1,343.48
4-017A	COOK, SAMUEL	\$67,500.00	\$176,800.00	\$20,000.00	\$224,300.00	\$3,532.73
1-012	COOKS BROOK SUBDIVISION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-012D-004	COTE DONALD R & LISA M	\$67,900.00	\$136,200.00	\$20,000.00	\$184,100.00	\$2,899.58
2-073C	COTE JOHN R & DEBORAH A	\$63,500.00	\$190,100.00	\$20,000.00	\$233,600.00	\$3,679.20
2-014D-009	COTE PATRICK W & LISA J	\$59,000.00	\$139,500.00	\$20,000.00	\$178,500.00	\$2,811.38
3-015D-004	COTE RICHARD B & SUZANNE	\$62,000.00	\$280,200.00	\$20,000.00	\$322,200.00	\$5,074.65
2-023T	COTE SHARON C	\$0.00	\$26,600.00	\$20,000.00	\$6,600.00	\$103.95
2-023	COTE VINCENT L & DONNA G	\$79,600.00	\$218,500.00	\$20,000.00	\$278,100.00	\$4,380.08
3-059	COURCHAIINE RENE G & DENISE M	\$75,000.00	\$184,300.00	\$20,000.00	\$239,300.00	\$3,768.98
2-021D-020	COURCHENE JOHN M	\$65,100.00	\$124,000.00	\$20,000.00	\$169,100.00	\$2,663.33
3-070	CRALL, RONALD	\$15,300.00	\$0.00	\$0.00	\$15,300.00	\$240.98
6-016B	CRITCHLEY MARTHA L	\$59,000.00	\$83,900.00	\$0.00	\$142,900.00	\$2,250.68
6-016	CRITCHLEY MARTHA L	\$19,100.00	\$0.00	\$0.00	\$19,100.00	\$300.83
6-016A	CRITCHLEY TRAVIS J & CRITCHLEY PENNY	\$62,000.00	\$136,600.00	\$20,000.00	\$178,600.00	\$2,812.95
7-007-005	CROTEAU CHARLENE &	\$60,700.00	\$228,300.00	\$26,000.00	\$263,000.00	\$4,142.25
4-024-001	CROZIER RICHARD	\$62,200.00	\$249,600.00	\$20,000.00	\$291,800.00	\$4,595.85
2-036-001	CULBERT JENNIFER	\$62,200.00	\$157,900.00	\$20,000.00	\$200,100.00	\$3,151.58
3-073D-005	CUNNINGHAM PETER & CUNNINGHAM	\$62,700.00	\$172,000.00	\$20,000.00	\$214,700.00	\$3,381.53
4-021	CURRIER WILLIAM W	\$92,300.00	\$100,300.00	\$0.00	\$192,600.00	\$3,033.45
6-044D-001	CUSHMAN HOWARD L & CUSHMAN ANGELA M	\$75,800.00	\$302,800.00	\$20,000.00	\$358,600.00	\$5,647.95
3-059-002	CYR JEFFREY J & CYR CARRIE A	\$67,500.00	\$140,400.00	\$20,000.00	\$187,900.00	\$2,959.43
5-033	CYR WALLACE A & CYR	\$65,000.00	\$65,600.00	\$0.00	\$130,600.00	\$2,056.95
6-039-001	DAIGLE DANIEL M & CHERYL	\$48,000.00	\$186,800.00	\$20,000.00	\$214,800.00	\$3,383.10
2-058-003	DANCAUSE, BRIAN A	\$62,000.00	\$15,200.00	\$0.00	\$77,200.00	\$1,215.90
2-058-001	DANCAUSE, BRIAN A	\$62,200.00	\$287,300.00	\$0.00	\$349,500.00	\$5,504.63
9-003	D'ANGELO, VIRGINIA	\$40,300.00	\$113,700.00	\$0.00	\$154,000.00	\$2,425.50
3-044-001	DANIS ROY W JR & DANIS NANCY C	\$65,000.00	\$113,800.00	\$20,000.00	\$158,800.00	\$2,501.10
4-036-001	DANLEY MARK M & KAREN	\$63,500.00	\$152,900.00	\$20,000.00	\$196,400.00	\$3,093.30
4-036-007	DANLEY PETER L	\$98,600.00	\$46,700.00	\$20,000.00	\$125,300.00	\$1,973.48
4-036-006	DANLEY PETER L	\$48,200.00	\$41,200.00	\$0.00	\$89,400.00	\$1,408.05
4-036-003	DANLEY PETER L	\$63,500.00	\$20,400.00	\$0.00	\$83,900.00	\$1,321.43
4-046	DANLEY PETER L	\$28,100.00	\$0.00	\$0.00	\$28,100.00	\$442.58
5-015-002	DARRAH WILLIAM & KATHRYN	\$50,900.00	\$229,200.00	\$0.00	\$280,100.00	\$4,411.58
3-044	DAVIS CRYSTAL J	\$67,500.00	\$131,800.00	\$0.00	\$199,300.00	\$3,138.98
5-035-005	DAVIS SANDY L & JOHN N	\$48,000.00	\$139,000.00	\$0.00	\$187,000.00	\$2,945.25

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-004	DAYTON SAND & GRAVEL COMPANY INC	\$18,100.00	\$0.00	\$0.00	\$18,100.00	\$285.08
8-027	DAYTON SAND & GRAVEL INC	\$60,500.00	\$64,500.00	\$0.00	\$125,000.00	\$1,968.75
2-044	DAYTON SAND & GRAVEL INC	\$3,121,600.00	\$1,038,700.00	\$0.00	\$4,160,300.00	\$65,524.73
4-018	DAYTON TOWN OF	\$73,800.00	\$0.00	\$73,800.00	\$0.00	\$0.00
8-003	DAYTON TOWN OF	\$194,300.00	\$2,110,900.00	\$2,305,200.00	\$0.00	\$0.00
8-003-001	DAYTON TOWN OF	\$0.00	\$325,400.00	\$325,400.00	\$0.00	\$0.00
3-045	DAYTON TOWN OF	\$24,100.00	\$37,800.00	\$61,900.00	\$0.00	\$0.00
2-005	DAYTON TOWN OF	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
2-006A	DAYTON TOWN OF	\$52,800.00	\$248,400.00	\$301,200.00	\$0.00	\$0.00
8-013	DEANGELIS MARK T & ROBERT E LIFE ESTATE	\$61,300.00	\$269,100.00	\$20,000.00	\$310,400.00	\$4,888.80
5-018	DEARBORN BROS LLC	\$139,400.00	\$115,200.00	\$0.00	\$254,600.00	\$4,009.95
5-016	DEARBORN BROS LLC	\$49,500.00	\$0.00	\$0.00	\$49,500.00	\$779.63
8-004	DEARBORN, PAMELA A	\$59,800.00	\$59,900.00	\$20,000.00	\$99,700.00	\$1,570.28
2-012D-003	DEHETRE, PAUL M	\$59,300.00	\$218,700.00	\$0.00	\$278,000.00	\$4,378.50
2-013D-001	DELAGE JAMES & LINDA	\$63,800.00	\$154,100.00	\$20,000.00	\$197,900.00	\$3,116.93
4-016D-016	DELUCA ROCCO P JR & SANDRA L	\$51,400.00	\$197,300.00	\$20,000.00	\$228,700.00	\$3,602.03
2-075C	DEMERS RAYNALD N &	\$62,000.00	\$147,500.00	\$20,000.00	\$189,500.00	\$2,984.63
2-021D-002	DEROSIER SANDRA TRUSTEE	\$62,000.00	\$115,100.00	\$26,000.00	\$151,100.00	\$2,379.82
7-025	DESCHAMBAULT JUANITA & DICKSON JOEL KERR	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$23.63
7-027	DESHAIES ROBERT L & ELAINE	\$51,800.00	\$120,800.00	\$20,000.00	\$152,600.00	\$2,403.45
2-014D-008	DESJARDINS ANTHONY & NICOLE	\$59,900.00	\$124,400.00	\$20,000.00	\$164,300.00	\$2,587.73
2-008B	DESROSIERS BARBARA	\$62,900.00	\$96,400.00	\$0.00	\$159,300.00	\$2,508.98
3-042-002	DEXTER CATHERINE L	\$53,200.00	\$0.00	\$0.00	\$53,200.00	\$837.90
7-024	DICKSON JOEL K	\$60,700.00	\$72,500.00	\$0.00	\$133,200.00	\$2,097.90
2-014B	DILL VIRGINIA C	\$62,000.00	\$141,800.00	\$20,000.00	\$183,800.00	\$2,894.85
1-005-002	DISANTO, JESSICA & ANTHONY JT	\$59,600.00	\$101,100.00	\$0.00	\$160,700.00	\$2,531.03
1-015	DODGE BYRON & SANDRA	\$57,500.00	\$106,200.00	\$20,000.00	\$143,700.00	\$2,263.28
6-025	DOE STEPHEN & JANICE M	\$132,800.00	\$112,800.00	\$26,000.00	\$219,600.00	\$3,458.70
3-073D-002	DOMBROWIK STEVEN & PAULINE	\$46,700.00	\$0.00	\$0.00	\$46,700.00	\$735.53
5-039-007	DONILON NICHOLAS F	\$48,100.00	\$167,000.00	\$0.00	\$215,100.00	\$3,387.83
2-021D-022	DORAN WILLIAM A & MARTIN MELANIE D	\$65,000.00	\$109,400.00	\$20,000.00	\$154,400.00	\$2,431.80
3-028-001	DOW WILLIAM D & LINDA	\$57,600.00	\$129,300.00	\$20,000.00	\$166,900.00	\$2,628.68
2-014B-001	DRAKE, TYLER P & KAILEIGH A	\$59,600.00	\$169,600.00	\$0.00	\$229,200.00	\$3,609.90
5-035A-005	DUBE RAYMOND & CLAUDETTE B	\$50,700.00	\$301,500.00	\$20,000.00	\$332,200.00	\$5,232.15
2-038-002	DUBOIS FERNAND P & THERESA V	\$67,000.00	\$147,200.00	\$26,000.00	\$188,200.00	\$2,964.15
2-038-004	DUBOIS MAURICE & DUBOIS FERNAND & BOUCHER LUCILLE	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$252.00



### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
1-012D-028	DUBOIS NORMAND M & JUDITH T	\$66,600.00	\$138,200.00	\$20,000.00	\$184,800.00	\$2,910.60
9-010	DUCA MARK G & DEBORAH J	\$94,600.00	\$336,400.00	\$20,000.00	\$411,000.00	\$6,473.25
5-035A-004	DUGGAN ELIZABETH & FEENEY MICHAEL P	\$48,000.00	\$259,200.00	\$20,000.00	\$287,200.00	\$4,523.40
3-072	DUMAIS RICHARD & ANNETTE	\$79,900.00	\$290,700.00	\$26,000.00	\$344,600.00	\$5,427.45
4-016D-012	DUMAS SHAWN C & DUMAS HEATHER J	\$57,300.00	\$248,500.00	\$20,000.00	\$285,800.00	\$4,501.35
4-016E	DUNCAN ELIZABETH F	\$48,000.00	\$151,800.00	\$0.00	\$199,800.00	\$3,146.85
3-060	DUNN CAROL J	\$65,000.00	\$213,500.00	\$20,000.00	\$258,500.00	\$4,071.38
4-012-001	DUNN PETER F & DIANE J	\$67,400.00	\$177,700.00	\$20,000.00	\$225,100.00	\$3,545.33
2-068-002	DURANCEAU, MARK & LEE JT	\$59,100.00	\$95,200.00	\$0.00	\$154,300.00	\$2,430.23
5-013-009	DURKEE DAVID M & SONNEBORN LAUREN E	\$62,000.00	\$180,800.00	\$20,000.00	\$222,800.00	\$3,509.10
2-029	DUROCHER MARIA A	\$63,100.00	\$149,300.00	\$20,000.00	\$192,400.00	\$3,030.30
6-004-001	DUTREMBLE ROBIN FOSS & DUTREMBLE SHAWN	\$66,000.00	\$225,800.00	\$20,000.00	\$271,800.00	\$4,280.85
5-028	EDELSON LOIS M	\$116,000.00	\$0.00	\$0.00	\$116,000.00	\$1,827.00
5-027	EDELSON LOIS M	\$127,000.00	\$115,400.00	\$20,000.00	\$222,400.00	\$3,502.80
5-038	EDGERLY MARK	\$58,500.00	\$76,200.00	\$0.00	\$134,700.00	\$2,121.53
3-015D-005	ELIE DENIS J & AMY L	\$62,000.00	\$310,400.00	\$20,000.00	\$352,400.00	\$5,550.30
4-039-006	ELLIOTT DAMIAN R & LAVIGNE LISA D	\$68,500.00	\$254,600.00	\$20,000.00	\$303,100.00	\$4,773.83
6-045	ERICKSON ROBERT C/O NANCY RODWAY	\$71,000.00	\$89,100.00	\$26,000.00	\$134,100.00	\$2,112.07
5-035A	ETB INC C/O EILEEN BREGGIA	\$79,300.00	\$0.00	\$0.00	\$79,300.00	\$1,248.97
1-012D-010	ETHERIDGE ARCHIE W &	\$60,400.00	\$93,300.00	\$20,000.00	\$133,700.00	\$2,105.78
6-027	EUKITIS FRANK J & EUKITIS JOAN L	\$130,400.00	\$363,400.00	\$0.00	\$493,800.00	\$7,777.35
6-029	EUKITIS FRANK J & EUKITIS JOAN L	\$45,200.00	\$13,500.00	\$0.00	\$58,700.00	\$924.53
6-030	EUKITIS FRANK J & EUKITIS JOAN L	\$57,600.00	\$0.00	\$0.00	\$57,600.00	\$907.20
6-027A	EUKITIS PETER A & EUKITIS HEATHER W	\$59,800.00	\$135,900.00	\$20,000.00	\$175,700.00	\$2,767.28
3-064-008	EULITT, CALEB & BRITTANY JT	\$58,500.00	\$0.00	\$0.00	\$58,500.00	\$921.38
4-009	FARDA JOSEPH F	\$64,300.00	\$112,600.00	\$20,000.00	\$156,900.00	\$2,471.18
2-021D-006	FAULKNER DEREK A & NICOLE	\$62,000.00	\$124,900.00	\$0.00	\$186,900.00	\$2,943.68
5-013-007	FED NAT MORTGAGE ASSOCIATION	\$59,000.00	\$118,600.00	\$0.00	\$177,600.00	\$2,797.20
3-062	FENDERSON RAYMOND & FLEURETTE FENDERSON JOHN R JR	\$203,400.00	\$132,500.00	\$20,000.00	\$315,900.00	\$4,975.43
5-039-001	FITZPATRICK PAUL W JR & FITZPATRICK JACQUELYN M	\$62,000.00	\$167,100.00	\$20,000.00	\$209,100.00	\$3,293.33
4-016D-003	FOLEY BRENT & KAREN	\$50,500.00	\$260,200.00	\$20,000.00	\$290,700.00	\$4,578.52
2-014D-010	FOLEY KEVIN P & JANE M	\$59,000.00	\$240,300.00	\$20,000.00	\$279,300.00	\$4,398.98
3-055	FORD DEBRA M	\$112,700.00	\$159,200.00	\$20,000.00	\$251,900.00	\$3,967.43

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-022-001	FORRESTER MARJORIE & FORRESTER RANDOLPH S	\$59,000.00	\$249,200.00	\$20,000.00	\$288,200.00	\$4,539.15
5-025-002	FORTIER DAWN & MARK	\$57,700.00	\$0.00	\$0.00	\$57,700.00	\$908.78
5-025-001	FORTIER DAWN & MARK	\$70,400.00	\$223,400.00	\$20,000.00	\$273,800.00	\$4,312.35
3-037-004	FORTIER, JOEY J	\$43,200.00	\$171,000.00	\$0.00	\$214,200.00	\$3,373.65
3-055A	FORTIN RICHARD & CHARLENE	\$72,500.00	\$136,400.00	\$20,000.00	\$188,900.00	\$2,975.18
5-002-001	FRAPPIER CRAIG A & BECKY L	\$71,000.00	\$190,900.00	\$20,000.00	\$241,900.00	\$3,809.93
4-039-002	FRAPPIER MICHAEL	\$102,600.00	\$163,400.00	\$20,000.00	\$246,000.00	\$3,874.50
3-036	FREELAND CHRIS M	\$95,600.00	\$89,100.00	\$0.00	\$184,700.00	\$2,909.03
4-005-001	FREEMAN MICHAEL R	\$77,500.00	\$110,000.00	\$0.00	\$187,500.00	\$2,953.13
9-007	FRENETTE PHILIP H & PRISCILLE M	\$59,000.00	\$142,400.00	\$20,000.00	\$181,400.00	\$2,857.05
6-038-002	FURTADO EDMUND A & SHERRY A	\$62,000.00	\$232,600.00	\$20,000.00	\$274,600.00	\$4,324.95
6-041D-005	GAFFEN LEWIS B & MARILYN	\$103,000.00	\$340,100.00	\$20,000.00	\$423,100.00	\$6,663.83
9-009	GAGNE CAROLE A, ESTATE OF C/O HEIRS OF CAROLE GAGNE	\$60,500.00	\$29,200.00	\$0.00	\$89,700.00	\$1,412.78
4-016C	GAGNE GILLES C	\$58,500.00	\$65,900.00	\$26,000.00	\$98,400.00	\$1,549.80
2-021D-024	GAGNON GREGORY &	\$67,500.00	\$209,400.00	\$20,000.00	\$256,900.00	\$4,046.18
5-035-001	GAGNON JR ONEIL H	\$64,300.00	\$27,400.00	\$20,000.00	\$71,700.00	\$1,129.28
2-014D-011	GALLAGHER CHRISTOPHER STEVEN & GALLAGHER RENEE	\$59,000.00	\$134,800.00	\$20,000.00	\$173,800.00	\$2,737.35
3-068B	GAMASH CHRISTOPHER J	\$48,200.00	\$185,600.00	\$20,000.00	\$213,800.00	\$3,367.35
3-068	GAMASH KEITH TRUSTEE OF THE JOAN GAMASH	\$72,500.00	\$105,400.00	\$20,000.00	\$157,900.00	\$2,486.93
2-038-003	GARDINER, GREGORY J & DOROTHY K JT ATTN: LEHOUX, JASON	\$63,900.00	\$138,400.00	\$0.00	\$202,300.00	\$3,186.23
2-014D-007	GARLAND DEBRA	\$59,100.00	\$198,600.00	\$0.00	\$257,700.00	\$4,058.78
2-032	GARRIGAN BARBARA J	\$60,500.00	\$197,800.00	\$20,000.00	\$238,300.00	\$3,753.23
2-061	GAY AMOS J & CYNTHIA	\$6,300.00	\$0.00	\$0.00	\$6,300.00	\$99.23
2-060	GAY AMOS J & CYNTHIA	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$126.00
3-033	GAY AMOS J & CYNTHIA	\$143,600.00	\$217,500.00	\$20,000.00	\$341,100.00	\$5,372.33
2-047-001	GAY DANIEL E & CARIE A	\$96,200.00	\$186,400.00	\$20,000.00	\$262,600.00	\$4,135.95
7-001	GEAUMONT JANICE	\$58,400.00	\$121,100.00	\$0.00	\$179,500.00	\$2,827.13
7-001-007	GEAUMONT, KRISTINE L	\$57,700.00	\$115,900.00	\$0.00	\$173,600.00	\$2,734.20
2-021D-014	GEISINGER JR CHRISTOPHER	\$64,000.00	\$183,700.00	\$0.00	\$247,700.00	\$3,901.28
6-003-005	GIACOMANTONIO DEBORAH	\$46,000.00	\$0.00	\$0.00	\$46,000.00	\$724.50
6-003-004	GIACOMANTONIO DEBORAH M & GIACOMANTONIO	\$47,000.00	\$0.00	\$0.00	\$47,000.00	\$740.25
6-044D-004	GIBBONS ELAINE A	\$80,400.00	\$0.00	\$0.00	\$80,400.00	\$1,266.30
6-044D-007	GIBBONS ELAINE A	\$116,700.00	\$487,000.00	\$20,000.00	\$583,700.00	\$9,193.28
6-044D-008	GIBBONS ELAINE A	\$45,300.00	\$0.00	\$0.00	\$45,300.00	\$713.48
6-044D-006	GIBBONS ELAINE A	\$96,200.00	\$0.00	\$0.00	\$96,200.00	\$1,515.15
2-064-001	GILBERT DONNA L & CHARLES	\$62,000.00	\$155,200.00	\$0.00	\$217,200.00	\$3,420.90
2-020D-002	GILLIS DONALD K & LINDA A	\$59,200.00	\$183,000.00	\$20,000.00	\$222,200.00	\$3,499.65

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-032	GILMORE TIMOTHY M & DE LOS SANTOS DEBORA M	\$67,600.00	\$170,900.00	\$0.00	\$238,500.00	\$3,756.38
3-057	GIRARD RYAN R	\$52,100.00	\$91,000.00	\$0.00	\$143,100.00	\$2,253.82
2-008A-003	GLOVER LORNA J	\$63,900.00	\$100,200.00	\$20,000.00	\$144,100.00	\$2,269.57
1-013-001	GODDARD STANLEY B & WILLA	\$45,000.00	\$109,600.00	\$26,000.00	\$128,600.00	\$2,025.45
6-041-001	GONNEVILLE REYNALD J AS TRUSTEE OF THE REYNALD J	\$111,400.00	\$0.00	\$0.00	\$111,400.00	\$1,754.55
6-052	GONNEVILLE ROGER &	\$96,400.00	\$165,200.00	\$20,000.00	\$241,600.00	\$3,805.20
6-051	GONNEVILLE ROGER &	\$110,900.00	\$109,400.00	\$0.00	\$220,300.00	\$3,469.73
6-048A	GONNEVILLE ROGER &	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$15.75
6-048B	GONNEVILLE ROGER E & DONNA G	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$78.75
6-051-004	GONNEVILLE STEVEN E & GONNEVILLE MARIE A	\$62,800.00	\$205,400.00	\$20,000.00	\$248,200.00	\$3,909.15
6-052-001	GONNEVILLE THOMAS R	\$93,300.00	\$358,200.00	\$0.00	\$451,500.00	\$7,111.13
7-031	GOODWINS MILLS ADVENT CHRISTIAN CHURCH	\$40,300.00	\$114,900.00	\$20,000.00	\$135,200.00	\$2,129.40
2-065-001	GOODWINS MILLS UNITED METHODIST CHURCH	\$62,000.00	\$149,800.00	\$20,000.00	\$191,800.00	\$3,020.85
3-069	GOOGINS DANA G & BECKLER KAREN R	\$62,900.00	\$113,200.00	\$20,000.00	\$156,100.00	\$2,458.57
1-012D-011	GOSSELIN RICHARD D & GOSSELIN TRISHA A	\$60,100.00	\$102,200.00	\$20,000.00	\$142,300.00	\$2,241.23
3-064-011	GOULET BRIAN P & GOULET ASHLEY M JT	\$57,100.00	\$134,600.00	\$0.00	\$191,700.00	\$3,019.28
3-062-001	GOVE RICHARD E	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$393.75
7-032	GOWEN REBECCA E	\$59,000.00	\$235,900.00	\$20,000.00	\$274,900.00	\$4,329.68
3-022	GRAFFAM, CHANTELE L & KEVIN JOSEPH JT	\$62,300.00	\$88,900.00	\$0.00	\$151,200.00	\$2,381.40
3-048	GRANT JR NATHAN A & SHANNON A	\$63,700.00	\$134,500.00	\$20,000.00	\$178,200.00	\$2,806.65
5-020	GRANTHAM EDWARD B	\$123,300.00	\$104,400.00	\$0.00	\$227,700.00	\$3,586.28
5-021-001	GRANTHAM EDWARD B & GRANTHAM PEARL C	\$70,000.00	\$125,600.00	\$20,000.00	\$175,600.00	\$2,765.70
5-021	GRANTHAM EDWARD B PERSONAL REP FOR DAVID GRANTHAM	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$25.20
5-021-004	GRANTHAM GINGER DAWN & DIXON JOHN DAVID	\$49,500.00	\$152,500.00	\$0.00	\$202,000.00	\$3,181.50
5-029-001	GRANTHAM MARK	\$74,700.00	\$86,700.00	\$0.00	\$161,400.00	\$2,542.05
1-012D-015	GRANTZ PAUL N & CLAUDINE	\$68,200.00	\$111,100.00	\$0.00	\$179,300.00	\$2,823.98
3-069-002	GRASS CRAIG B	\$72,500.00	\$126,500.00	\$20,000.00	\$179,000.00	\$2,819.25
2-071D	GRAY, SHERMAN	\$68,900.00	\$114,800.00	\$0.00	\$183,700.00	\$2,893.28
2-015D-002	GREEN ROBERT E & GREEN KARLA L	\$59,000.00	\$117,400.00	\$20,000.00	\$156,400.00	\$2,463.30
4-015-003	GREENE DONALD EMERY JR & GREENE CARRIE ALICIA	\$48,000.00	\$161,300.00	\$0.00	\$209,300.00	\$3,296.48
2-022	GREGOIRE ANGELA & GREGOIRE CHRISTOPHER	\$68,800.00	\$97,700.00	\$20,000.00	\$146,500.00	\$2,307.38
3-035	GREGOIRE GLORIA J	\$67,500.00	\$63,700.00	\$20,000.00	\$111,200.00	\$1,751.40

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-034	GREGOIRE GLORIA J	\$63,500.00	\$0.00	\$0.00	\$63,500.00	\$1,000.13
2-056D-004	GRENIER KIM M	\$62,000.00	\$198,700.00	\$20,000.00	\$240,700.00	\$3,791.03
9-001	GRONDIN JOEL M & DARCY E	\$91,800.00	\$188,100.00	\$20,000.00	\$259,900.00	\$4,093.43
9-005	GROVER ALBERT S & GROVER LINDA E	\$59,000.00	\$194,400.00	\$20,000.00	\$233,400.00	\$3,676.05
2-033-003	GUAY CARL R	\$77,500.00	\$174,900.00	\$20,000.00	\$232,400.00	\$3,660.30
3-069-001	GUAY GERALD P LIVING TRUST	\$95,600.00	\$254,900.00	\$20,000.00	\$330,500.00	\$5,205.38
1-006-001	GUAY KENNETH J	\$62,000.00	\$166,600.00	\$0.00	\$228,600.00	\$3,600.45
2-033-004	GUAY RICKY R & GUAY LEILANI	\$70,000.00	\$159,300.00	\$20,000.00	\$209,300.00	\$3,296.48
2-033	GUAY RICKY R & LEILANI D	\$72,100.00	\$163,300.00	\$0.00	\$235,400.00	\$3,707.55
9-004-001	GUAY RICKY R & LEILANI D	\$46,500.00	\$0.00	\$0.00	\$46,500.00	\$732.38
3-057D	GUILLETTE ROBERT C	\$68,800.00	\$170,600.00	\$20,000.00	\$219,400.00	\$3,455.55
7-011	GUINEY SHEILA	\$63,500.00	\$111,700.00	\$20,000.00	\$155,200.00	\$2,444.40
8-008T-012	GUNTHER LORI	\$0.00	\$14,000.00	\$0.00	\$14,000.00	\$220.50
6-001-001	GUSTAVSON ROGER A	\$48,900.00	\$223,700.00	\$20,000.00	\$252,600.00	\$3,978.45
3-036-001	H F PROPERTIES INC	\$5,100.00	\$0.00	\$0.00	\$5,100.00	\$80.33
3-040	H F PROPERTIES INC C/O RACHEL HARRIS	\$153,100.00	\$366,700.00	\$0.00	\$519,800.00	\$8,186.85
3-038	H F PROPERTIES INC C/O RACHEL HARRIS	\$45,400.00	\$0.00	\$0.00	\$45,400.00	\$715.05
2-051-001	HAFNER JASON T & ANNA M	\$59,000.00	\$117,200.00	\$0.00	\$176,200.00	\$2,775.15
4-021-002	HALL BRETT A	\$67,000.00	\$87,200.00	\$20,000.00	\$134,200.00	\$2,113.65
9-004	HALL DUDLEY W & BRUCE W TRUSTEES	\$69,000.00	\$213,700.00	\$0.00	\$282,700.00	\$4,452.52
4-006	HALL ELIZABETH A	\$67,500.00	\$96,800.00	\$20,000.00	\$144,300.00	\$2,272.73
2-015	HALL GALEN D & LISA A	\$59,000.00	\$171,100.00	\$20,000.00	\$210,100.00	\$3,309.08
6-041D-004	HALL RICHARD D	\$112,600.00	\$310,600.00	\$20,000.00	\$403,200.00	\$6,350.40
3-064D-003	HALLER TIFFANY S	\$57,500.00	\$198,800.00	\$20,000.00	\$236,300.00	\$3,721.73
8-002-001	HANUSEK JOHN & LINDA M	\$59,000.00	\$170,500.00	\$20,000.00	\$209,500.00	\$3,299.63
1-013-002	HARPER LORIN G	\$45,000.00	\$94,000.00	\$20,000.00	\$119,000.00	\$1,874.25
8-020T-005	HARRIMAN ALICE R & HARRIMAN VANESSA MAY	\$0.00	\$15,600.00	\$0.00	\$15,600.00	\$245.70
5-013-001	HARRIMAN NANCY M	\$62,000.00	\$201,900.00	\$20,000.00	\$243,900.00	\$3,841.43
5-013	HARRIMAN, JAROD M & JENNIFER L JT	\$98,000.00	\$342,300.00	\$0.00	\$440,300.00	\$6,934.73
3-039	HARRIS BENJAMIN J & HARRIS ARELLE L	\$64,000.00	\$176,000.00	\$20,000.00	\$220,000.00	\$3,465.00
3-043C	HARRIS CARL W SR & WILMA L	\$63,500.00	\$117,400.00	\$20,000.00	\$160,900.00	\$2,534.18
3-039-002	HARRIS CLINTON A & HARRIS RACHEL A	\$19,500.00	\$0.00	\$0.00	\$19,500.00	\$307.13
3-040-003	HARRIS CLINTON A & RACHEL	\$77,400.00	\$289,100.00	\$20,000.00	\$346,500.00	\$5,457.38
3-043-003	HARRIS DAVID B & ROBINSON ANGELA M	\$50,600.00	\$201,400.00	\$0.00	\$252,000.00	\$3,969.00
3-021	HARRIS DIXIE A	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$78.75
4-035	HARRIS DIXIE A	\$93,100.00	\$0.00	\$0.00	\$93,100.00	\$1,466.33
4-030C	HARRIS KEITH S	\$90,000.00	\$171,200.00	\$20,000.00	\$241,200.00	\$3,798.90
5-006	HARRIS KEITH S	\$5,800.00	\$0.00	\$0.00	\$5,800.00	\$91.35

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-005-002	HARRIS KEITH S	\$8,900.00	\$0.00	\$0.00	\$8,900.00	\$140.18
4-024	HARRIS KEITH S & BENJAMIN J	\$5,700.00	\$0.00	\$0.00	\$5,700.00	\$89.78
4-025	HARRIS KEITH S & BENJAMIN J	\$94,500.00	\$60,100.00	\$0.00	\$154,600.00	\$2,434.95
4-030E	HARRIS KEITH S & HARRIS ANGELA B	\$13,100.00	\$40,100.00	\$0.00	\$53,200.00	\$837.90
5-039-006	HARRIS KRISTIN L & HARRIS CHRISTOPHER J	\$64,400.00	\$142,600.00	\$20,000.00	\$187,000.00	\$2,945.25
3-043	HARRIS PAUL W PERSONAL REPRESENTATIVE FOR IRENE E HARRIS	\$100,800.00	\$66,700.00	\$0.00	\$167,500.00	\$2,638.13
3-043H	HARRIS PAUL WESTON	\$45,200.00	\$0.00	\$0.00	\$45,200.00	\$711.90
3-043I	HARRIS PHILIP B	\$62,000.00	\$38,800.00	\$0.00	\$100,800.00	\$1,587.60
3-043F	HARRIS PHILIP B SR & COLLEEN E	\$72,500.00	\$107,700.00	\$20,000.00	\$160,200.00	\$2,523.15
2-046	HARRIS WILLIAM	\$45,000.00	\$0.00	\$0.00	\$45,000.00	\$708.75
5-039-004	HARRIS WILLIAM H	\$62,000.00	\$182,200.00	\$0.00	\$244,200.00	\$3,846.15
3-039-001	HARRIS WILLIAM W	\$59,500.00	\$0.00	\$0.00	\$59,500.00	\$937.13
3-043-001	HARRIS WILLIAM W & DIXIE A	\$16,800.00	\$0.00	\$0.00	\$16,800.00	\$264.60
3-005	HARRIS WILLIAM W & HARRIS DIXIE A - TIC	\$40,100.00	\$0.00	\$0.00	\$40,100.00	\$631.58
8-011	HASKELL JESSICA L	\$59,000.00	\$83,000.00	\$0.00	\$142,000.00	\$2,236.50
4-015-002	HAVU ALFRED O JR & HAVU HAZEL JANE	\$44,000.00	\$13,200.00	\$20,000.00	\$37,200.00	\$585.90
4-015	HAVU ALFRED O JR (1/2) & HAVU DAVID & JOAN	\$212,000.00	\$188,400.00	\$20,000.00	\$380,400.00	\$5,991.30
4-022	HAVU ELLEN MELINDA	\$47,600.00	\$180,200.00	\$20,000.00	\$207,800.00	\$3,272.85
2-010	HAYWARD CHARLES W JR & HAYWARD JUDITH	\$67,200.00	\$128,600.00	\$20,000.00	\$175,800.00	\$2,768.85
2-056D-003	HEBERT JOHN M & DOYON HEBERT REBECCA L	\$62,000.00	\$327,300.00	\$20,000.00	\$369,300.00	\$5,816.48
3-064-010	HEBERT MATTHEW M & JANELLE A	\$57,200.00	\$156,500.00	\$0.00	\$213,700.00	\$3,365.78
6-004-003	HEBERT NICHOLAS	\$62,500.00	\$142,000.00	\$0.00	\$204,500.00	\$3,220.88
2-056D-005	HEBERT SCOTT P & LORIE M TRUSTEES SCOTT P & LORIE M	\$62,000.00	\$218,300.00	\$20,000.00	\$260,300.00	\$4,099.73
7-002	HENNESSEY CYNTHIA G	\$62,000.00	\$250,600.00	\$20,000.00	\$292,600.00	\$4,608.45
8-001	HILL C DAVID	\$153,900.00	\$119,700.00	\$0.00	\$273,600.00	\$4,309.20
8-008	HILL C DAVID & ROSE MARIE	\$154,000.00	\$88,100.00	\$0.00	\$242,100.00	\$3,813.08
6-040	HILL C DAVID & ROSE MARIE	\$83,400.00	\$47,100.00	\$0.00	\$130,500.00	\$2,055.38
2-079	HILL C DAVID & ROSE MARIE	\$33,400.00	\$0.00	\$0.00	\$33,400.00	\$526.05
6-041	HILL C DAVID & ROSE MARIE	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$315.00
1-016	HILL C DAVID & ROSE MARIE	\$168,200.00	\$130,100.00	\$20,000.00	\$278,300.00	\$4,383.23
6-032	HILL C DAVID & ROSE MARIE	\$9,000.00	\$500.00	\$0.00	\$9,500.00	\$149.63
8-001-001	HILL CONNIE D	\$24,000.00	\$186,200.00	\$20,000.00	\$190,200.00	\$2,995.65
8-001-002T	HILL DOUGLAS	\$0.00	\$25,700.00	\$0.00	\$25,700.00	\$404.78
6-040-001	HILL DOUGLAS DAVID & HILL CONNIE DAVELYN	\$19,100.00	\$0.00	\$0.00	\$19,100.00	\$300.83
2-078	HILL GEORGE W & SARALEIGH	\$128,300.00	\$187,200.00	\$20,000.00	\$295,500.00	\$4,654.13

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-064D-005	HILTON SCOTT C & CINDY A	\$57,500.00	\$203,700.00	\$20,000.00	\$241,200.00	\$3,798.90
6-041-006	HIRST MICHAEL N	\$67,800.00	\$119,600.00	\$0.00	\$187,400.00	\$2,951.55
4-013	HIRST WILLIAM N & SUYAPA I	\$80,300.00	\$97,400.00	\$20,000.00	\$157,700.00	\$2,483.78
2-015D-003	HOLLEY GREGORY M & MELISSA B	\$59,000.00	\$154,700.00	\$20,000.00	\$193,700.00	\$3,050.78
2-032-002	HOOD BETTY LYNN	\$59,300.00	\$127,400.00	\$20,000.00	\$166,700.00	\$2,625.53
6-021	HOOD JOHN N	\$71,000.00	\$184,300.00	\$0.00	\$255,300.00	\$4,020.98
6-019	HOOD JOHN N	\$14,600.00	\$92,300.00	\$0.00	\$106,900.00	\$1,683.68
6-019A	HOOD LESLIE	\$61,600.00	\$86,300.00	\$20,000.00	\$127,900.00	\$2,014.43
6-005-004	HOOPER LINDA	\$62,900.00	\$165,600.00	\$20,000.00	\$208,500.00	\$3,283.88
5-035-007	HOOPER THOMAS	\$51,000.00	\$204,000.00	\$20,000.00	\$235,000.00	\$3,701.25
2-021D-016	HOUDE MEGHAN & KEVIN	\$65,700.00	\$213,600.00	\$20,000.00	\$259,300.00	\$4,083.98
3-064-001	HOULE MARC V & MARY J	\$59,000.00	\$162,300.00	\$20,000.00	\$201,300.00	\$3,170.48
5-011-001	HOWARD ROBIN & JAMES	\$67,500.00	\$164,200.00	\$0.00	\$231,700.00	\$3,649.28
5-010	HOWARD ROBIN & JAMES	\$800.00	\$26,400.00	\$0.00	\$27,200.00	\$428.40
5-047	HOYT GARY G	\$9,300.00	\$0.00	\$0.00	\$9,300.00	\$146.48
8-020T-004	HUBBARD, PATRICIA	\$0.00	\$26,000.00	\$20,000.00	\$6,000.00	\$94.50
5-041D-001	HUDDLESTON DEBI J	\$62,000.00	\$193,200.00	\$20,000.00	\$235,200.00	\$3,704.40
5-002A	HUGUENIN ALAN R & ROBIN L	\$59,000.00	\$87,800.00	\$20,000.00	\$126,800.00	\$1,997.10
6-003-003	HUNT DIANE C	\$49,400.00	\$0.00	\$0.00	\$49,400.00	\$778.05
6-003	HUNT DIANE C & MATTHEW E	\$63,900.00	\$240,900.00	\$20,000.00	\$284,800.00	\$4,485.60
7-001-003	HUNT GEORGE F & HUNT COLIN G	\$57,700.00	\$101,600.00	\$0.00	\$159,300.00	\$2,508.98
2-012D-004	HUOT ROGER J & DONNA L	\$59,300.00	\$84,000.00	\$20,000.00	\$123,300.00	\$1,941.98
5-002A-001	HURLEY, LYNN	\$62,000.00	\$137,800.00	\$20,000.00	\$179,800.00	\$2,831.85
7-013	INHABITANTS OF THE TOWN OF LYMAN & INHABITANTS OF THE TOWN OF DAYTON	\$3,800.00	\$0.00	\$3,800.00	\$0.00	\$0.00
5-035-006	INNESS EDWARD	\$48,000.00	\$180,800.00	\$0.00	\$228,800.00	\$3,603.60
2-065-002	JACKSON LEON & TINA	\$62,000.00	\$232,800.00	\$20,000.00	\$274,800.00	\$4,328.10
2-008B-001	JACOBS, RICHARDS	\$59,600.00	\$79,200.00	\$0.00	\$138,800.00	\$2,186.10
5-019-002	JANDREAU TONY & SHIRLEY	\$62,000.00	\$185,800.00	\$20,000.00	\$227,800.00	\$3,587.85
4-003	JENSEN LARRY R	\$109,400.00	\$78,300.00	\$20,000.00	\$167,700.00	\$2,641.28
5-013-012	JOHNSON KATHERINE HARRIMAN & HARRIMAN JAROD MICHAEL	\$62,700.00	\$0.00	\$0.00	\$62,700.00	\$987.53
4-021-001	JOHNSON SCOTT S & JENNIFER A	\$63,500.00	\$61,200.00	\$0.00	\$124,700.00	\$1,964.03
4-001-001	JOHNSON STUART L & DEBORAH L	\$48,900.00	\$221,800.00	\$20,000.00	\$250,700.00	\$3,948.53
3-066-001	JOHNSON, PATRICIA & CONWAY, HEATH JT	\$62,000.00	\$176,700.00	\$0.00	\$238,700.00	\$3,759.53
5-051	JOHNSTON FAITH & JOHNSTON ROBERT D	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$78.75
8-013D-005	JOYCE RALPH & BRENDA S	\$65,800.00	\$140,600.00	\$20,000.00	\$186,400.00	\$2,935.80
7-018	JUDICE STEPHEN	\$57,000.00	\$92,900.00	\$0.00	\$149,900.00	\$2,360.93
8-020T-002	JURGEN AGNES	\$0.00	\$19,200.00	\$19,200.00	\$0.00	\$0.00

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-023	JW GROUP LLC	\$102,500.00	\$0.00	\$0.00	\$102,500.00	\$1,614.38
3-025	JW GROUP LLC	\$68,800.00	\$0.00	\$0.00	\$68,800.00	\$1,083.60
1-012D-033	KALLIO SUSAN P	\$60,600.00	\$117,600.00	\$20,000.00	\$158,200.00	\$2,491.65
2-021D-001	KALOYARES CONSTANTINOS & ALICE	\$62,000.00	\$112,800.00	\$20,000.00	\$154,800.00	\$2,438.10
2-034	KEENE HAROLD & LINDA	\$56,000.00	\$98,200.00	\$20,000.00	\$134,200.00	\$2,113.65
8-014	KENNIE THEODORE & KENNIE LISA J	\$51,800.00	\$133,900.00	\$20,000.00	\$165,700.00	\$2,609.78
4-034	KENNIE TIMOTHY & PRISCILLA	\$62,100.00	\$251,100.00	\$20,000.00	\$293,200.00	\$4,617.90
2-021D-007	KIMBALL DENNIS & DEBRA	\$64,000.00	\$112,600.00	\$20,000.00	\$156,600.00	\$2,466.45
9-001-002	KIMBALL TRUST LAWRENCE R& KIMBALL MARSHA A G	\$60,100.00	\$267,600.00	\$0.00	\$327,700.00	\$5,161.27
4-004	KING CHARLES W & KING SANDRA L	\$62,500.00	\$112,500.00	\$0.00	\$175,000.00	\$2,756.25
5-015-001	KING LISA & TIMOTHY	\$62,200.00	\$164,500.00	\$20,000.00	\$206,700.00	\$3,255.53
5-039-005	KNOWLTON, SAMUEL S	\$69,700.00	\$120,100.00	\$0.00	\$189,800.00	\$2,989.35
3-064-012	KOTCH AUSTIN J & NATSUMI	\$57,200.00	\$135,200.00	\$0.00	\$192,400.00	\$3,030.30
2-021C	KURKUL JEFFREY & JENNIFER	\$58,500.00	\$188,500.00	\$20,000.00	\$227,000.00	\$3,575.25
3-066	LABBE DENIS & LINDA	\$58,800.00	\$174,600.00	\$20,000.00	\$213,400.00	\$3,361.05
8-013D-006	LABONTE CHARLES M &	\$62,600.00	\$207,000.00	\$20,000.00	\$249,600.00	\$3,931.20
4-016B	LABONTE JASON R	\$33,600.00	\$0.00	\$0.00	\$33,600.00	\$529.20
2-068-001	LABRECQUE SHANNON L	\$68,100.00	\$165,800.00	\$20,000.00	\$213,900.00	\$3,368.93
3-025-001	LACHANCE LAWRENCE E	\$63,900.00	\$214,500.00	\$20,000.00	\$258,400.00	\$4,069.80
2-056D-006	LACHANCE PAUL & LINDA	\$62,000.00	\$195,800.00	\$20,000.00	\$237,800.00	\$3,745.35
3-025-003	LACHANCE, JUSTIN H & DANIELLE B	\$45,300.00	\$187,400.00	\$0.00	\$232,700.00	\$3,665.03
3-061	LAFLAMME DANIEL M & LAFLAMME KAREN A	\$67,500.00	\$230,600.00	\$20,000.00	\$278,100.00	\$4,380.08
2-014D-002	LAFLAMME RICHARD &	\$59,000.00	\$110,500.00	\$0.00	\$169,500.00	\$2,669.63
2-014D-004	LAFLAMME RICHARD R & TAMMY L	\$59,000.00	\$175,100.00	\$20,000.00	\$214,100.00	\$3,372.08
2-028	LAGARDE TAMARA	\$48,000.00	\$70,000.00	\$20,000.00	\$98,000.00	\$1,543.50
4-016D-008	LAGASSE GARY & MONICA	\$51,300.00	\$227,200.00	\$20,000.00	\$258,500.00	\$4,071.38
4-041	LAGUEUX DAVID L & NADINE	\$40,300.00	\$118,000.00	\$20,000.00	\$138,300.00	\$2,178.23
2-014D-013	LAJOIE CHRISTY L & JAMES A	\$59,000.00	\$206,600.00	\$20,000.00	\$245,600.00	\$3,868.20
6-038-001	LAMBERT MARK R & DAWN M	\$62,000.00	\$194,200.00	\$20,000.00	\$236,200.00	\$3,720.15
2-021D-013	LAMONT CARRIE	\$65,800.00	\$140,000.00	\$20,000.00	\$185,800.00	\$2,926.35
2-071-003	LAMONTAGNE MICHAEL J	\$91,100.00	\$270,600.00	\$0.00	\$361,700.00	\$5,696.78
2-071B	LAMONTAGNE MICHAEL J & LAMONTAGNE LAURIE A	\$71,000.00	\$225,700.00	\$20,000.00	\$276,700.00	\$4,358.02
3-043B	LANDRY GREGORY TRUSTEE OF THE JOHN J GAY ASSET	\$3,100.00	\$0.00	\$0.00	\$3,100.00	\$48.83
3-051	LANDRY GREGORY TRUSTEE OF THE JOHN J GAY ASSET	\$64,400.00	\$0.00	\$0.00	\$64,400.00	\$1,014.30
3-052	LANDRY GREGORY TRUSTEE OF THE JOHN J GAY ASSET	\$72,400.00	\$126,400.00	\$0.00	\$198,800.00	\$3,131.10
2-047	LANDRY GREGORY TRUSTEE OF THE JOHN J GAY ASSET	\$49,000.00	\$0.00	\$0.00	\$49,000.00	\$771.75



### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
6-005-005	LANDRY ROGER	\$56,000.00	\$178,200.00	\$20,000.00	\$214,200.00	\$3,373.65
2-021B	LAPLANT CRAIG & HILARY J	\$53,500.00	\$146,500.00	\$20,000.00	\$180,000.00	\$2,835.00
1-012D-001	LAPOINTE BRIAN L	\$61,700.00	\$213,100.00	\$20,000.00	\$254,800.00	\$4,013.10
2-040-001	LARIVIERE CRYSTAL ANNE & SUNDBERG, MICHAEL	\$50,700.00	\$0.00	\$0.00	\$50,700.00	\$798.53
2-040A	LARIVIERE DONALD & ELAINE	\$56,000.00	\$103,100.00	\$20,000.00	\$139,100.00	\$2,190.82
8-020	LARIVIERE DONALD & ELAINE	\$176,800.00	\$384,600.00	\$0.00	\$561,400.00	\$8,842.05
2-068	LARIVIERE DONALD & ELAINE	\$11,600.00	\$0.00	\$0.00	\$11,600.00	\$182.70
2-040	LARIVIERE DONALD & ELAINE	\$14,800.00	\$43,400.00	\$0.00	\$58,200.00	\$916.65
8-020T-001	LAROCHELLE CARL & LAROCHELLE MARLENE	\$0.00	\$18,700.00	\$18,700.00	\$0.00	\$0.00
2-021D-021	LAVIGNE DANIEL W & MICHELLE H	\$64,100.00	\$112,700.00	\$0.00	\$176,800.00	\$2,784.60
3-003	LAVOIE GAIL G	\$47,600.00	\$106,700.00	\$20,000.00	\$134,300.00	\$2,115.23
5-029-003	LAVOIE LANCE J & HEATHER D	\$62,400.00	\$141,300.00	\$20,000.00	\$183,700.00	\$2,893.28
3-066-002	LEACH MICHAEL E & SHERRY L	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$23.63
5-005-001	LEBLANC EDWARD III & SARAH	\$53,000.00	\$142,100.00	\$20,000.00	\$175,100.00	\$2,757.83
5-008	LEBLANC EDWARD III & SARAH	\$38,600.00	\$65,700.00	\$0.00	\$104,300.00	\$1,642.73
5-005	LEBLANC EDWARD J III & LEBLANC SARAH A	\$32,500.00	\$0.00	\$0.00	\$32,500.00	\$511.88
5-004	LEBLANC EDWARD J III & LEBLANC SARAH A	\$50,900.00	\$0.00	\$0.00	\$50,900.00	\$801.68
4-029	LEBLANC MATTHEW P	\$108,300.00	\$179,400.00	\$0.00	\$287,700.00	\$4,531.27
5-007	LEBLANC SARAH A & LEBLANC EDWARD J III	\$35,900.00	\$0.00	\$0.00	\$35,900.00	\$565.42
4-030B	LEBLANC SHARON	\$87,000.00	\$200,000.00	\$20,000.00	\$267,000.00	\$4,205.25
4-030F-002	LEBLANC-SYDNOR SUSAN	\$93,300.00	\$226,200.00	\$0.00	\$319,500.00	\$5,032.13
6-051-001	LECLAIR RICHARD C JR & LECLAIR CAROLYN P	\$62,000.00	\$170,000.00	\$20,000.00	\$212,000.00	\$3,339.00
6-039	LECLAIR, RICHARD CHARLES JR AND LECLAIR, CAROLYN P &	\$90,800.00	\$0.00	\$0.00	\$90,800.00	\$1,430.10
6-042	LECLERC NORMAND R & HANDLEN-LECLERC PAMELA J	\$56,300.00	\$82,800.00	\$20,000.00	\$119,100.00	\$1,875.83
3-063	LEDoux ROGER & LAURETTE	\$59,100.00	\$171,200.00	\$20,000.00	\$210,300.00	\$3,312.23
5-041D-002	LEMIEUX RONNIE F & JOANNE	\$50,900.00	\$216,400.00	\$20,000.00	\$247,300.00	\$3,894.98
2-021D-005	LEPAULOUÉ DAVID K & RACHEL A	\$62,000.00	\$115,200.00	\$20,000.00	\$157,200.00	\$2,475.90
2-008A-002	LETENDRE DAVID & DUPRAS LAURA M	\$63,900.00	\$127,400.00	\$20,000.00	\$171,300.00	\$2,697.98
2-071	LETENDRE, DONALD P & DONNA A JT	\$100,700.00	\$272,400.00	\$26,000.00	\$347,100.00	\$5,466.83
2-014D-003	LETOURNEAU PATRICIA	\$59,600.00	\$151,700.00	\$20,000.00	\$191,300.00	\$3,012.98
4-039-001	LEVESQUE CLAUDETTE	\$60,200.00	\$0.00	\$0.00	\$60,200.00	\$948.15
2-062	LEVESQUE ERNEST L & BILLIE	\$47,600.00	\$22,500.00	\$20,000.00	\$50,100.00	\$789.08
2-072A	LEVESQUE RACHEL	\$59,000.00	\$84,700.00	\$20,000.00	\$123,700.00	\$1,948.28
4-034-002	LHEUREUX CHERYLEE & LHEUREUX CHRISTOPHER E	\$82,300.00	\$176,000.00	\$20,000.00	\$238,300.00	\$3,753.23
1-005-001	LHEUREUX CHRISTOPHER & LHEUREUX CHERYLEE	\$93,000.00	\$136,100.00	\$0.00	\$229,100.00	\$3,608.33



### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-071	LIBBY RICHARD S II	\$104,000.00	\$230,500.00	\$20,000.00	\$314,500.00	\$4,953.38
5-032-014	LITTLEFIELD EDWARD K	\$48,200.00	\$254,400.00	\$20,000.00	\$282,600.00	\$4,450.95
4-036-005	LITTLEFIELD JOHN R	\$59,000.00	\$284,500.00	\$0.00	\$343,500.00	\$5,410.13
2-030-001	LITTLEFIELD ROGER E	\$45,300.00	\$124,900.00	\$20,000.00	\$150,200.00	\$2,365.65
5-032-013	LITTLEFIELD SCOTT &	\$50,500.00	\$130,400.00	\$20,000.00	\$160,900.00	\$2,534.18
8-020T-006	LITTLEFIELD STANLEY E & LITTLEFIELD CAROL J	\$0.00	\$22,700.00	\$20,000.00	\$2,700.00	\$42.53
3-058-003	LOIGNON KEITH G & MAUREEN A	\$59,000.00	\$50,800.00	\$20,000.00	\$89,800.00	\$1,414.35
8-008T-006	LOIGNON, NINA	\$0.00	\$22,800.00	\$20,000.00	\$2,800.00	\$44.10
3-042-001	LOIGNON, WESTLEY D	\$68,500.00	\$225,700.00	\$20,000.00	\$274,200.00	\$4,318.65
2-021D-009	LORD JUSTIN J & INEZ	\$67,800.00	\$152,900.00	\$20,000.00	\$200,700.00	\$3,161.03
5-050	LORD MARJORIE A & DONALD	\$11,300.00	\$0.00	\$0.00	\$11,300.00	\$177.98
6-039-003	LORD STEVEN M & KELLY- LORD ANGEL R	\$48,200.00	\$179,100.00	\$20,000.00	\$207,300.00	\$3,264.98
4-039	LOSHAW ALYCIA & LOSHAW RYAN	\$65,000.00	\$375,500.00	\$20,000.00	\$420,500.00	\$6,622.88
5-035A-006	LOTHROP DOUGLAS B JR & LOTHROP CATHERINE E	\$63,900.00	\$181,900.00	\$0.00	\$245,800.00	\$3,871.35
1-012D-012	LOWELL KENNETH D & LOWELL BONNIE D	\$65,400.00	\$197,200.00	\$20,000.00	\$242,600.00	\$3,820.95
3-064-013	LOWELL CHRISTOPHER M & MORA SHAKIRA	\$57,200.00	\$170,300.00	\$0.00	\$227,500.00	\$3,583.13
6-041D-001	LUCY TIMOTHY & KAREN	\$58,000.00	\$212,300.00	\$20,000.00	\$250,300.00	\$3,942.23
1-012D-006	LYDON JOCELYN & SEAN	\$64,100.00	\$174,700.00	\$20,000.00	\$218,800.00	\$3,446.10
1-005-003	LYDON RICHARD W & DIANE N	\$45,200.00	\$0.00	\$0.00	\$45,200.00	\$711.90
8-008T-007	MACHADO MARK	\$0.00	\$16,100.00	\$0.00	\$16,100.00	\$253.58
7-030	MADDEN PATRICK A III & TARDIF CHRISTINE A	\$51,800.00	\$81,900.00	\$0.00	\$133,700.00	\$2,105.78
8-022	MAINE D.O.T.	\$42,000.00	\$0.00	\$42,000.00	\$0.00	\$0.00
6-050Z	MAINE RSA #1 INC	\$51,600.00	\$160,700.00	\$0.00	\$212,300.00	\$3,343.73
1-012D-016	MAJOR, BROCK D II & MEAGAN L	\$69,200.00	\$81,200.00	\$0.00	\$150,400.00	\$2,368.80
6-048	MALM MARK & DIANE M	\$62,000.00	\$166,400.00	\$20,000.00	\$208,400.00	\$3,282.30
8-008T-003	MALONEY SAM	\$0.00	\$18,100.00	\$0.00	\$18,100.00	\$285.08
3-064-007	MARCHAND JOSHUA J & MARCHAND DONALD J & YVONNE J	\$60,100.00	\$145,200.00	\$20,000.00	\$185,300.00	\$2,918.48
2-071A	MARINE GEORGE E JR	\$59,000.00	\$108,700.00	\$20,000.00	\$147,700.00	\$2,326.28
8-007-001	MARSHALL JAMES R	\$67,100.00	\$145,200.00	\$0.00	\$212,300.00	\$3,343.73
4-019	MARTIN DEAN S & MARJORIE	\$58,600.00	\$0.00	\$0.00	\$58,600.00	\$922.95
4-028	MARTIN JUDITH	\$92,400.00	\$98,300.00	\$0.00	\$190,700.00	\$3,003.53
4-030F-001	MARTIN KRISTIN R	\$94,000.00	\$157,800.00	\$20,000.00	\$231,800.00	\$3,650.85
3-067-001	MARTIN SHAWN E & MARTIN VISETHEA C	\$73,300.00	\$253,700.00	\$20,000.00	\$307,000.00	\$4,835.25
2-014D-015	MASTELLER SCOTT G & HARMON DARLENE M	\$64,400.00	\$157,500.00	\$20,000.00	\$201,900.00	\$3,179.93
3-064-006	MATWYKO LISA	\$58,000.00	\$128,400.00	\$20,000.00	\$166,400.00	\$2,620.80

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-027	MAURICE JASON & MAURICE TODD (TIC)	\$56,000.00	\$123,500.00	\$26,000.00	\$153,500.00	\$2,417.63
1-012D-008	MAURICE TAMMY M	\$60,100.00	\$122,200.00	\$20,000.00	\$162,300.00	\$2,556.23
8-008T-001	MAZZILLO, PATRICK	\$0.00	\$18,300.00	\$0.00	\$18,300.00	\$288.23
2-012A	MCCARDELL W MICHAEL & MELINDA H	\$60,200.00	\$137,800.00	\$20,000.00	\$178,000.00	\$2,803.50
7-020	MCCURDY LEE F & CRYSTAL A	\$51,800.00	\$103,900.00	\$20,000.00	\$135,700.00	\$2,137.28
4-020	MCDONOUGH STEVEN M	\$53,200.00	\$13,700.00	\$0.00	\$66,900.00	\$1,053.68
5-042	MCINTYRE DANIEL P	\$81,800.00	\$0.00	\$0.00	\$81,800.00	\$1,288.35
5-012	MCKENNEY THOMAS F & MCKENNEY JOANNE T	\$93,000.00	\$320,600.00	\$32,000.00	\$381,600.00	\$6,010.20
8-016	MCKNIGHT DAVID & LAURA	\$58,400.00	\$53,200.00	\$20,000.00	\$91,600.00	\$1,442.70
3-031	MCLAUGHLIN GLORIA LIFE ESTATE	\$57,500.00	\$84,300.00	\$20,000.00	\$121,800.00	\$1,918.35
4-005	MCLAUGHLIN JOSEPH & MAXINE	\$123,900.00	\$130,700.00	\$20,000.00	\$234,600.00	\$3,694.95
4-005-004	MCLAUGHLIN JOSEPH T II & MCLAUGHLIN TRACY L	\$62,100.00	\$121,400.00	\$20,000.00	\$163,500.00	\$2,575.13
3-073D-003	MCLEAN MONA M	\$62,100.00	\$105,700.00	\$26,000.00	\$141,800.00	\$2,233.35
8-013D-007	MCMACHEN TIMOTHY J & MCMACHEN GINA	\$103,400.00	\$279,700.00	\$20,000.00	\$363,100.00	\$5,718.83
2-009	MCPHAIL RICHARD L & NANCY	\$59,900.00	\$87,400.00	\$0.00	\$147,300.00	\$2,319.98
4-036-002	MECAP, LLC ATTN: CHRISTINA DAVIS	\$64,000.00	\$165,500.00	\$0.00	\$229,500.00	\$3,614.63
7-026	MERRILL ANNETTE	\$51,800.00	\$147,100.00	\$0.00	\$198,900.00	\$3,132.68
2-010-001	MERRILL MALCOLM R & MERRILL ANNELIESE M	\$59,900.00	\$122,600.00	\$26,000.00	\$156,500.00	\$2,464.88
8-008T-002	MERRILL MARY & PRIESTMAN LARRY	\$0.00	\$16,500.00	\$16,500.00	\$0.00	\$0.00
6-044D-005	MERRILL PETER L &	\$58,500.00	\$261,300.00	\$20,000.00	\$299,800.00	\$4,721.85
3-014	MERRITT SAMUEL	\$4,600.00	\$0.00	\$0.00	\$4,600.00	\$72.45
2-065-003	MESERVE BRADLEY	\$65,800.00	\$229,700.00	\$20,000.00	\$275,500.00	\$4,339.13
6-035	MESERVE CLEMENT E JR & MERRILEE TRUS OF CLEMENT	\$17,200.00	\$18,900.00	\$0.00	\$36,100.00	\$568.58
5-053	MESERVE EUGENE	\$5,800.00	\$0.00	\$0.00	\$5,800.00	\$91.35
6-034	MESERVE EUGENE	\$8,900.00	\$0.00	\$0.00	\$8,900.00	\$140.18
3-041	MESERVE EUGENE & VALERIE & MESERVE JUSTIN & SETH	\$76,700.00	\$32,500.00	\$0.00	\$109,200.00	\$1,719.90
5-055	MESERVE EUGENE & VALERIE & MESERVE JUSTIN & SETH	\$71,100.00	\$147,500.00	\$20,000.00	\$198,600.00	\$3,127.95
5-055-002	MESERVE EUGENE P	\$62,000.00	\$92,000.00	\$0.00	\$154,000.00	\$2,425.50
3-041-001	MESERVE JUSTIN & MESERVE KAMOLPHAN	\$63,100.00	\$132,300.00	\$20,000.00	\$175,400.00	\$2,762.55
2-065	MESERVE MERRILEE & CLEMENT E JR TRUSEES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$31.50
2-073	MESERVE MERRILEE & CLEMENT E JR TRUSEES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$78.75
2-073A	MESERVE MERRILEE & CLEMENT E JR TRUSEES	\$65,300.00	\$148,400.00	\$20,000.00	\$193,700.00	\$3,050.78

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-073B	MESERVE MERRILEE & CLEMENT E JR TRUSEES	\$4,700.00	\$0.00	\$0.00	\$4,700.00	\$74.03
5-014-002	MESERVE SANDRA	\$61,500.00	\$148,000.00	\$20,000.00	\$189,500.00	\$2,984.63
5-014-001	MESERVE SANDRA	\$47,500.00	\$0.00	\$0.00	\$47,500.00	\$748.13
5-014	MESERVE SANDRA J	\$46,300.00	\$0.00	\$0.00	\$46,300.00	\$729.23
5-014-004	MESERVE SANDRA J	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$157.50
5-013-006A	MESERVE STEPHEN	\$59,400.00	\$119,200.00	\$0.00	\$178,600.00	\$2,812.95
5-028-003	METCALF, JENNIE L	\$63,400.00	\$226,700.00	\$20,000.00	\$270,100.00	\$4,254.08
2-059	METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE	\$60,400.00	\$0.00	\$0.00	\$60,400.00	\$951.30
2-058-002	METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE	\$67,900.00	\$112,900.00	\$0.00	\$180,800.00	\$2,847.60
5-026-001	MEZOIAN DEVELOPMENT	\$72,500.00	\$0.00	\$0.00	\$72,500.00	\$1,141.88
6-028	MICHAUD, HOWARD J III & DORIS T	\$57,600.00	\$103,100.00	\$0.00	\$160,700.00	\$2,531.03
7-001-006	MICHAUD, WAYNE K	\$40,600.00	\$0.00	\$0.00	\$40,600.00	\$639.45
5-032-005	MILLER BECKY M	\$62,000.00	\$120,300.00	\$0.00	\$182,300.00	\$2,871.23
5-013-003	MILLER, CHRISTOPHER & CHARRON, HOLLY JT	\$65,000.00	\$119,100.00	\$0.00	\$184,100.00	\$2,899.58
6-044D-010	MILLER, KIMBERLY, TRUSTEE OF THE KIMBERLY MILLER	\$105,500.00	\$372,500.00	\$26,000.00	\$452,000.00	\$7,119.00
4-012	MILLIGAN THOMAS JR	\$144,100.00	\$2,000.00	\$0.00	\$146,100.00	\$2,301.07
4-014-002	MILLIGAN THOMAS JR	\$60,700.00	\$0.00	\$0.00	\$60,700.00	\$956.03
4-011	MILLIGAN THOMAS JR	\$13,300.00	\$0.00	\$0.00	\$13,300.00	\$209.48
1-012D-030	MINIUTTI KIMBERLY A & MINUTTI VINCENT	\$61,000.00	\$174,300.00	\$20,000.00	\$215,300.00	\$3,390.98
2-064-004	MISHOE SHERI ANN & HAROLD O JR	\$65,600.00	\$75,700.00	\$0.00	\$141,300.00	\$2,225.48
5-056	MITCHELL LINDA H	\$63,200.00	\$150,800.00	\$20,000.00	\$194,000.00	\$3,055.50
4-009-002	MITCHELL MICHAEL P & MITCHELL KATHERINE L	\$67,700.00	\$197,000.00	\$20,000.00	\$244,700.00	\$3,854.03
1-012D-024	MITCHELL MICHAEL W & LINDA M	\$66,100.00	\$186,800.00	\$20,000.00	\$232,900.00	\$3,668.18
3-018A	MONROE BRET A & VICKI C	\$72,500.00	\$264,900.00	\$20,000.00	\$317,400.00	\$4,999.05
3-018A-002	MONROE BRUCE A & THERESA	\$70,300.00	\$202,300.00	\$20,000.00	\$252,600.00	\$3,978.45
3-018A-001	MONROE BRUCE A & THERESA	\$48,000.00	\$64,200.00	\$0.00	\$112,200.00	\$1,767.15
4-034-001	MOOERS MARK W & KIMBERLY S	\$62,000.00	\$153,600.00	\$20,000.00	\$195,600.00	\$3,080.70
7-008	MOOERS ROGER W & JEAN	\$63,500.00	\$263,200.00	\$20,000.00	\$306,700.00	\$4,830.52
5-029-006	MOOERS, KAITLYN B & KYLE	\$48,100.00	\$191,200.00	\$20,000.00	\$219,300.00	\$3,453.98
5-029-007	MOOERS, KAITLYN B & KYLE	\$44,300.00	\$0.00	\$0.00	\$44,300.00	\$697.73
1-012D-021	MORGAN EDWARD A & MORGAN LISA M	\$60,300.00	\$108,700.00	\$20,000.00	\$149,000.00	\$2,346.75
2-021D-023	MORIN CANDACE L & RICHARD R JR	\$64,100.00	\$185,200.00	\$0.00	\$249,300.00	\$3,926.48
2-014D-012	MORIN ERIC	\$59,000.00	\$114,900.00	\$20,000.00	\$153,900.00	\$2,423.93
3-073D-004	MORIN JAMES P &	\$62,600.00	\$202,500.00	\$20,000.00	\$245,100.00	\$3,860.33
2-020D-003	MORIN MARK P & PAULINE	\$60,800.00	\$292,900.00	\$20,000.00	\$333,700.00	\$5,255.78

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-039-003	MORISCHE STEVEN ALLEN & CROWLEY KRISTINA	\$65,500.00	\$159,200.00	\$20,000.00	\$204,700.00	\$3,224.03
4-038	MORRISON FRANCES KAY & GRAY	\$93,800.00	\$65,000.00	\$0.00	\$158,800.00	\$2,501.10
5-019-005	MORRISON, BRIAN J & HEATHER L JT	\$45,400.00	\$211,400.00	\$0.00	\$256,800.00	\$4,044.60
4-016D-010	MORSE STEVE C & LISA M	\$50,500.00	\$353,400.00	\$20,000.00	\$383,900.00	\$6,046.43
5-029	MORSE STEVEN C & LISA M	\$75,100.00	\$0.00	\$0.00	\$75,100.00	\$1,182.83
6-036	MULLEN JONATHAN E	\$62,900.00	\$108,300.00	\$0.00	\$171,200.00	\$2,696.40
3-002-002	MULLETT ALAN	\$58,700.00	\$27,500.00	\$0.00	\$86,200.00	\$1,357.65
3-001	MULLETT ALAN D & LINDA J	\$103,200.00	\$134,200.00	\$20,000.00	\$217,400.00	\$3,424.05
3-002	MULLETT ETHEL D ATTN: MULLETT, RAYMOND J	\$64,700.00	\$67,000.00	\$20,000.00	\$111,700.00	\$1,759.28
3-002-005	MULLETT LEROY	\$78,900.00	\$92,300.00	\$20,000.00	\$151,200.00	\$2,381.40
3-002-006	MULLETT LEROY	\$62,900.00	\$95,400.00	\$0.00	\$158,300.00	\$2,493.23
3-002-001	MULLETT RAYMOND J	\$92,600.00	\$130,100.00	\$26,000.00	\$196,700.00	\$3,098.03
3-002-007	MULLETT, LINDA J & ALAN D	\$48,000.00	\$104,900.00	\$0.00	\$152,900.00	\$2,408.18
8-008T-011	MURPHY, TONYA L	\$0.00	\$15,300.00	\$0.00	\$15,300.00	\$240.98
3-046	MURRAY DONNA G	\$63,300.00	\$108,400.00	\$20,000.00	\$151,700.00	\$2,389.28
5-052	MUSK JANET HILL	\$94,600.00	\$0.00	\$0.00	\$94,600.00	\$1,489.95
2-014D-001	NADEAU RALPH L & JAMIE C	\$60,000.00	\$197,700.00	\$0.00	\$257,700.00	\$4,058.78
2-008A-001	NASON CYNTHIA A & THOMAS	\$59,200.00	\$97,600.00	\$20,000.00	\$136,800.00	\$2,154.60
5-032-006	NASON JOSEPH R JR	\$71,000.00	\$150,000.00	\$20,000.00	\$201,000.00	\$3,165.75
5-035-004	NASON JOSEPH R SR	\$53,200.00	\$181,400.00	\$20,000.00	\$214,600.00	\$3,379.95
6-010-001	NASON, DONALD ATTN: FORTIN, CHARLENE &	\$47,600.00	\$28,700.00	\$20,000.00	\$56,300.00	\$886.73
5-029-002	NICHOLS NATHAN	\$62,300.00	\$88,300.00	\$20,000.00	\$130,600.00	\$2,056.95
1-012D-017	NICOLETTI JEFF J & NICOLETTI DANIELLE M	\$66,100.00	\$177,800.00	\$20,000.00	\$223,900.00	\$3,526.43
4-008	NILES CAROL E	\$56,000.00	\$201,300.00	\$20,000.00	\$237,300.00	\$3,737.48
8-008T-010	NILES SAMANTHA	\$0.00	\$22,700.00	\$0.00	\$22,700.00	\$357.53
7-001-002	NORKUS JEROMY T	\$57,700.00	\$101,200.00	\$20,000.00	\$138,900.00	\$2,187.68
2-012D-002	NORTH PENTIUM LLC C/O STEWARD M MCGOUGH	\$59,300.00	\$296,300.00	\$0.00	\$355,600.00	\$5,600.70
2-033-002	OBRIEN JAMES T & SANDRA A	\$62,000.00	\$144,100.00	\$20,000.00	\$186,100.00	\$2,931.08
4-016D-006	OLIVEIRA JAY & PATRICIA	\$50,500.00	\$312,200.00	\$20,000.00	\$342,700.00	\$5,397.53
3-004D-006Z	OMNIPOINT HOLDINGS INC C/O CROWN CASTLE	\$36,600.00	\$134,100.00	\$0.00	\$170,700.00	\$2,688.53
5-019-006	ONEILL KATHLEEN	\$90,400.00	\$234,000.00	\$20,000.00	\$304,400.00	\$4,794.30
2-021D-004	OPUDA MICHAEL J & MARTEL SHARON	\$62,000.00	\$175,300.00	\$20,000.00	\$217,300.00	\$3,422.48
2-015D-001	ORAVITZ FRANK R & ORAVITZ KAREN A	\$59,000.00	\$122,600.00	\$20,000.00	\$161,600.00	\$2,545.20
5-030A	ORIFICE ANTHONY D & SUSAN W	\$58,400.00	\$176,700.00	\$20,000.00	\$215,100.00	\$3,387.83
2-007	OSGOOD GARY D & KATHY J	\$56,000.00	\$110,200.00	\$0.00	\$166,200.00	\$2,617.65
8-015	OSGOOD KRIS J BAR MILLS ME 04004	\$51,800.00	\$100,600.00	\$0.00	\$152,400.00	\$2,400.30

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
8-013D-003	OUELLETTE JASON R & REED TYLER W	\$62,300.00	\$165,500.00	\$20,000.00	\$207,800.00	\$3,272.85
5-026-003	OUELLETTE, LOGAN J & GAGNON, AMBER L	\$67,900.00	\$178,200.00	\$0.00	\$246,100.00	\$3,876.08
8-020T-008	PAGE LAURIE A	\$0.00	\$19,100.00	\$19,100.00	\$0.00	\$0.00
2-012-010	PAQUETTE TIMOTHY & PAQUETTE SANDRA F-TIC	\$65,300.00	\$227,300.00	\$0.00	\$292,600.00	\$4,608.45
6-038-003	PARADIS GERARD JR	\$66,300.00	\$228,600.00	\$26,000.00	\$268,900.00	\$4,235.18
3-012	PARADIS ROBERT E & LOUISE P	\$56,900.00	\$110,300.00	\$20,000.00	\$147,200.00	\$2,318.40
2-025	PARADY LESTER L	\$60,800.00	\$157,800.00	\$20,000.00	\$198,600.00	\$3,127.95
1-012D-029	PARENT JULIE	\$60,700.00	\$183,500.00	\$20,000.00	\$224,200.00	\$3,531.15
2-012D-007	PARENTEAU KEVIN W & THERESA A	\$59,000.00	\$113,000.00	\$20,000.00	\$152,000.00	\$2,394.00
2-021D-019	PARENTEAU MICHAEL P & SUSAN M	\$64,000.00	\$139,600.00	\$20,000.00	\$183,600.00	\$2,891.70
9-002	PARIS SANDRA & KEITH	\$59,000.00	\$102,400.00	\$20,000.00	\$141,400.00	\$2,227.05
2-056D-002	PARSLOW GREGORY E & PARSLOW AMY J	\$62,000.00	\$166,500.00	\$20,000.00	\$208,500.00	\$3,283.88
6-005	PATTEN JOHN E	\$66,000.00	\$321,600.00	\$20,000.00	\$367,600.00	\$5,789.70
5-011	PAUL DAVID F	\$140,700.00	\$397,300.00	\$0.00	\$538,000.00	\$8,473.50
2-035	PAUL, DANIEL E	\$60,400.00	\$112,900.00	\$0.00	\$173,300.00	\$2,729.48
3-043G	PAULIN, MARK J & MEESHA M JT	\$79,200.00	\$433,000.00	\$0.00	\$512,200.00	\$8,067.15
3-004D-001	PAYETTE DAVID M & PAYETTE CAROL L	\$67,300.00	\$146,300.00	\$20,000.00	\$193,600.00	\$3,049.20
7-014-001	PEATMAN KRISTY L	\$65,300.00	\$224,900.00	\$20,000.00	\$270,200.00	\$4,255.65
2-031	PELLERIN BRIAN R & KRISTIE L	\$57,300.00	\$213,300.00	\$20,000.00	\$250,600.00	\$3,946.95
2-021D-011	PELUSO JOHN	\$66,700.00	\$168,400.00	\$20,000.00	\$215,100.00	\$3,387.83
5-034-001	PENDLETON DAVID O & PENDLETON BRIGITTE N	\$62,100.00	\$190,500.00	\$20,000.00	\$232,600.00	\$3,663.45
8-021	PEP REAL ESTATE LLC	\$57,100.00	\$213,400.00	\$0.00	\$270,500.00	\$4,260.38
3-058-001	PERREAULT PAUL R & LOUISE	\$60,500.00	\$160,200.00	\$0.00	\$220,700.00	\$3,476.03
3-030	PERRY SARA J & GANNON R	\$57,400.00	\$200,000.00	\$0.00	\$257,400.00	\$4,054.05
2-021D-010	PERRY THERESA & PLOURDE JOSHUA M	\$64,400.00	\$141,400.00	\$20,000.00	\$185,800.00	\$2,926.35
1-012D-037	PERSEILLE PATRICK J & PHILLIPS PERSEILLE RHONDA	\$64,800.00	\$145,600.00	\$20,000.00	\$190,400.00	\$2,998.80
4-032	PETERSEN ELDON & BARBARA	\$70,000.00	\$157,000.00	\$20,000.00	\$207,000.00	\$3,260.25
3-064D-001	PETRIN DAVID S & PETRIN JULIE A	\$57,500.00	\$130,200.00	\$20,000.00	\$167,700.00	\$2,641.28
3-002-004	PETRIN, KAREN, PER REP FOR THE ESTATE OF MERCHBERGER JOANNE L	\$85,500.00	\$126,700.00	\$0.00	\$212,200.00	\$3,342.15
3-057B	PHILBRICK CARLOS	\$59,300.00	\$147,200.00	\$20,000.00	\$186,500.00	\$2,937.38
6-048A-001	PHILBRICK GARY E	\$93,500.00	\$203,400.00	\$20,000.00	\$276,900.00	\$4,361.18
5-013-008	PHILBRICK, CHARLES D & DWAYNE E	\$62,000.00	\$136,100.00	\$20,000.00	\$178,100.00	\$2,805.08
7-007-003	PHILBROOK CHARLENE	\$57,500.00	\$217,100.00	\$20,000.00	\$254,600.00	\$4,009.95
2-064-002	PHILBROOK WILBUR W JR	\$62,000.00	\$176,000.00	\$26,000.00	\$212,000.00	\$3,339.00

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
7-003	PHILLIPS CAROL& GRAHAM JOAN DORSEY BARBARA	\$56,800.00	\$92,400.00	\$0.00	\$149,200.00	\$2,349.90
6-023-001	PICARD JOANNE	\$45,200.00	\$0.00	\$0.00	\$45,200.00	\$711.90
6-023	PICARD JOANNE M TRUSTEE OF THE JOANNE M PICARD	\$162,200.00	\$199,700.00	\$20,000.00	\$341,900.00	\$5,384.93
6-022	PICARD JOANNE M TRUSTEE OF THE JOANNE M PICARD	\$83,300.00	\$0.00	\$0.00	\$83,300.00	\$1,311.98
2-014D-006	PICARD KENNETH M & PERREAULT JOCELYN L	\$59,100.00	\$154,800.00	\$20,000.00	\$193,900.00	\$3,053.93
6-023L	PICARD RICHARD	\$0.00	\$34,300.00	\$0.00	\$34,300.00	\$540.23
6-010	PIERCE JOSEPH WILLIAM & PIERCE ELIZA (TIC)	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$18.90
5-032-001	PIERCE NANCY B	\$48,600.00	\$109,500.00	\$0.00	\$158,100.00	\$2,490.07
3-056-001	PIERSON DALE & KIRBY	\$18,600.00	\$0.00	\$0.00	\$18,600.00	\$292.95
3-047-001	PIERSON DALE C & KIRBY J	\$88,300.00	\$115,100.00	\$0.00	\$203,400.00	\$3,203.55
3-050	PIERSON JACOB & ALLISON	\$86,800.00	\$0.00	\$0.00	\$86,800.00	\$1,367.10
3-017	PIERSON NURSERIES INC	\$47,600.00	\$103,700.00	\$0.00	\$151,300.00	\$2,382.98
4-037-001	PIKE RUSSELL E & KAREN F	\$66,300.00	\$113,700.00	\$20,000.00	\$160,000.00	\$2,520.00
2-075F	PINET HEATHER B	\$58,500.00	\$149,100.00	\$20,000.00	\$187,600.00	\$2,954.70
1-001A	PINET JAMES	\$500.00	\$0.00	\$0.00	\$500.00	\$7.88
8-009	PINET ROGER J	\$84,000.00	\$44,600.00	\$0.00	\$128,600.00	\$2,025.45
3-058-004	PINK RACHEL J	\$61,300.00	\$134,400.00	\$0.00	\$195,700.00	\$3,082.28
6-051-002	PISANI ANDREW J & TAMARA	\$62,100.00	\$189,400.00	\$20,000.00	\$231,500.00	\$3,646.13
4-016D-014	PLANTE DALE R & PLANTE BRENDA W	\$64,100.00	\$222,800.00	\$0.00	\$286,900.00	\$4,518.68
4-016A	PLOURDE BRIAN J	\$48,000.00	\$208,500.00	\$20,000.00	\$236,500.00	\$3,724.88
4-014	PLOURDE BRIAN J	\$80,300.00	\$123,300.00	\$0.00	\$203,600.00	\$3,206.70
5-013-002	PLOURDE PAULINE T & DANIEL	\$60,500.00	\$280,700.00	\$20,000.00	\$321,200.00	\$5,058.90
2-066	PLUMMER RICHARD	\$56,000.00	\$134,600.00	\$20,000.00	\$170,600.00	\$2,686.95
9-010-001	POIRIER CAROL A	\$20,500.00	\$0.00	\$0.00	\$20,500.00	\$322.88
2-021D-017	POIRIER PAUL G & JOANNA L	\$67,300.00	\$254,500.00	\$0.00	\$321,800.00	\$5,068.35
2-064-005	POIRIER THEODORE M	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$787.50
2-064-003	POIRIER THEODORE M & TUTTLE MILDRED	\$80,000.00	\$364,000.00	\$20,000.00	\$424,000.00	\$6,678.00
2-064-006	POIRIER THEODORE M & TUTTLE MILDRED A	\$35,400.00	\$0.00	\$0.00	\$35,400.00	\$557.55
3-037-003	POISSANT, NATHANIEL J	\$32,300.00	\$0.00	\$0.00	\$32,300.00	\$508.73
3-004D-006	POLAKEWICH MICHAEL	\$70,100.00	\$183,600.00	\$20,000.00	\$233,700.00	\$3,680.78
6-044D-003	POTYK ALAN W & POTYK BARBARA W	\$107,500.00	\$277,900.00	\$20,000.00	\$365,400.00	\$5,755.05
2-048	PRECOURT CHERYL	\$40,300.00	\$103,000.00	\$20,000.00	\$123,300.00	\$1,941.98
5-031	PRESTON JANE K & PRESTON SILENA M	\$208,600.00	\$53,000.00	\$20,000.00	\$241,600.00	\$3,805.20
4-040	PRESTON SILENA M & PRESTON ASHLEY E	\$65,600.00	\$61,600.00	\$0.00	\$127,200.00	\$2,003.40
5-035-002	PROCTOR KENNETH J & SHERYL A	\$54,900.00	\$122,200.00	\$0.00	\$177,100.00	\$2,789.33
6-003-001A	RABIDA TAMMY E	\$62,800.00	\$263,400.00	\$20,000.00	\$306,200.00	\$4,822.65

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
8-008T-005	RAINVILLE-CURRAN	\$0.00	\$40,200.00	\$20,000.00	\$20,200.00	\$318.15
4-002	RAMSDELL ALDEN H & CHARLENE A & RAMSDELL WILLIAM A &	\$10,300.00	\$0.00	\$0.00	\$10,300.00	\$162.23
4-007	RAMSDELL WILLIAM PR	\$43,700.00	\$0.00	\$0.00	\$43,700.00	\$688.28
8-008T-008	RAMSEY, KYLE	\$0.00	\$17,600.00	\$17,600.00	\$0.00	\$0.00
2-021D-003	RANKIN DONALD	\$62,000.00	\$123,300.00	\$20,000.00	\$165,300.00	\$2,603.48
2-021D-012	RATHBONE RICHARD JUSTIN & DULAC VERONICA	\$65,000.00	\$199,600.00	\$0.00	\$264,600.00	\$4,167.45
7-014-002	RAY CHRISTOPHER T & RAY MICHELLE J	\$52,300.00	\$166,000.00	\$0.00	\$218,300.00	\$3,438.23
2-072	RAYMOND ELIZABETH I	\$105,400.00	\$144,800.00	\$0.00	\$250,200.00	\$3,940.65
2-074	RAYMOND GERARD & ELIZABETH I RAYMOND NANCY M	\$59,000.00	\$141,100.00	\$20,000.00	\$180,100.00	\$2,836.58
6-001-003	RAYMOND NEIL B & LEVASSAUR AMY L	\$39,700.00	\$0.00	\$0.00	\$39,700.00	\$625.28
2-072-001	RAYMOND STEVEN G	\$63,700.00	\$201,900.00	\$0.00	\$265,600.00	\$4,183.20
2-075A	REASER RICHARD & CHRISTINE	\$61,700.00	\$209,300.00	\$20,000.00	\$251,000.00	\$3,953.25
4-016D-004	REGAN PAUL E & LYDON BETHANIE J	\$62,300.00	\$217,000.00	\$20,000.00	\$259,300.00	\$4,083.98
2-036-002	REIL, NICHOLAS & NICOLE	\$62,200.00	\$232,000.00	\$0.00	\$294,200.00	\$4,633.65
1-012D-007	REMILLARD MICHAEL T & REMILLARD MISSY L	\$60,100.00	\$90,400.00	\$20,000.00	\$130,500.00	\$2,055.38
3-004D-005	REYNOLDS PAUL W & MALLAR- REYNOLDS LESLIE	\$68,300.00	\$214,300.00	\$20,000.00	\$262,600.00	\$4,135.95
3-053	RIDDELL S ERIC & KIM E	\$47,600.00	\$180,400.00	\$20,000.00	\$208,000.00	\$3,276.00
4-016D-013	RIDOLFI STEVE & JENNIFER	\$51,400.00	\$220,200.00	\$20,000.00	\$251,600.00	\$3,962.70
3-018	RILEY THOMAS M & RILEY MISTY M	\$77,800.00	\$216,000.00	\$20,000.00	\$273,800.00	\$4,312.35
5-002	ROBERGE MICHAEL J SR	\$69,100.00	\$101,800.00	\$0.00	\$170,900.00	\$2,691.68
5-040-004	ROBERTS CHAD W	\$63,900.00	\$249,700.00	\$0.00	\$313,600.00	\$4,939.20
5-040-002	ROBERTS CHIPPER K	\$62,600.00	\$99,700.00	\$20,000.00	\$142,300.00	\$2,241.23
5-040	ROBERTS JAMES	\$81,800.00	\$210,300.00	\$20,000.00	\$272,100.00	\$4,285.58
4-016D-009	ROBERTS JEAN	\$47,800.00	\$0.00	\$0.00	\$47,800.00	\$752.85
4-016D-005	ROBERTS JEAN & BRAZELL DONNA	\$50,900.00	\$276,200.00	\$20,000.00	\$307,100.00	\$4,836.83
2-064	ROBERTS MORGAN	\$62,100.00	\$117,100.00	\$0.00	\$179,200.00	\$2,822.40
5-040-003	ROBERTS SHELLEY D & LAMBERT DANA G TC ATTN: ROBERTS, SHELLEY	\$63,500.00	\$246,200.00	\$20,000.00	\$289,700.00	\$4,562.77
7-007-002	ROBERTSON, O. WILLIAM & CHERYL L JT	\$67,600.00	\$195,300.00	\$26,000.00	\$236,900.00	\$3,731.18
5-039-002	ROBINSON DANA F & ROBINSON CAROL A	\$62,000.00	\$150,400.00	\$20,000.00	\$192,400.00	\$3,030.30
5-039-009	ROBINSON DARRELL D	\$55,800.00	\$0.00	\$0.00	\$55,800.00	\$878.85
5-039	ROBINSON DARRELL D	\$88,500.00	\$254,400.00	\$20,000.00	\$322,900.00	\$5,085.68
8-019	ROBINSON JASON W	\$40,300.00	\$93,300.00	\$20,000.00	\$113,600.00	\$1,789.20



### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-015D-012	ROCHFORD RONALD & VICTORIA	\$62,500.00	\$256,500.00	\$20,000.00	\$299,000.00	\$4,709.25
5-032-015	ROCHELEAU REBECCA	\$52,200.00	\$132,900.00	\$0.00	\$185,100.00	\$2,915.33
7-021	ROCRAY KEITH E	\$51,800.00	\$129,200.00	\$20,000.00	\$161,000.00	\$2,535.75
4-033	RODRIGUEZ LUIS U & METCALFE HILARY A	\$62,000.00	\$156,900.00	\$20,000.00	\$198,900.00	\$3,132.68
2-069	ROGER MADELEINE R	\$67,400.00	\$110,900.00	\$20,000.00	\$158,300.00	\$2,493.23
9-011	ROGERS BLANCHE F HEIRS OF	\$59,000.00	\$60,900.00	\$0.00	\$119,900.00	\$1,888.43
1-012D-027	ROGERS PATRICK S & ROGERS KRISTINE F	\$66,300.00	\$159,400.00	\$20,000.00	\$205,700.00	\$3,239.78
3-067	ROGERS, KIT E	\$65,500.00	\$60,300.00	\$20,000.00	\$105,800.00	\$1,666.35
3-015D-011	ROMA TIMOTHY J & ANDREA A D	\$62,500.00	\$272,200.00	\$20,000.00	\$314,700.00	\$4,956.52
6-041D-003	ROSEN WALTER M & ROSEN SANDRA J	\$58,000.00	\$444,300.00	\$20,000.00	\$482,300.00	\$7,596.23
1-012D-020	ROULEAU DARLENE J	\$60,100.00	\$223,600.00	\$20,000.00	\$263,700.00	\$4,153.27
1-002	ROWDYS INVESTMENTS LLC A/K/A AHEARN FARM LLC	\$181,800.00	\$0.00	\$0.00	\$181,800.00	\$2,863.35
1-005	ROWDYS INVESTMENTS LLC A/K/A AHEARN FARM LLC	\$331,000.00	\$58,700.00	\$0.00	\$389,700.00	\$6,137.78
1-012D-038	ROWDY'S INVESTMENTS LLC ATTN: LAGERSTROM, ERIC B	\$62,000.00	\$203,700.00	\$0.00	\$265,700.00	\$4,184.77
4-043	ROY RICHARD J	\$66,300.00	\$134,100.00	\$20,000.00	\$180,400.00	\$2,841.30
8-020T-003	ROY, LOUIS A, ESTATE OF ATTN: BAKER, ROBERT M &	\$0.00	\$17,300.00	\$17,300.00	\$0.00	\$0.00
5-013-011	RUBY SCOTT M & HARRIMAN NANCY M	\$62,100.00	\$176,300.00	\$0.00	\$238,400.00	\$3,754.80
5-041D-004	RUEL CATHLEEN J	\$48,000.00	\$150,400.00	\$0.00	\$198,400.00	\$3,124.80
5-041D-006	RUEL DALE R	\$48,000.00	\$196,100.00	\$20,000.00	\$224,100.00	\$3,529.58
5-041	RUEL, PHILIP & LUCILLE	\$66,200.00	\$172,600.00	\$26,000.00	\$212,800.00	\$3,351.60
4-034-003	RUEL, ROBERT P	\$64,100.00	\$32,200.00	\$0.00	\$96,300.00	\$1,516.73
5-035-003	RUMERY E TURNER & DOREEN	\$75,000.00	\$162,000.00	\$20,000.00	\$217,000.00	\$3,417.75
1-012D-013	RUSSELL SCOTT G	\$77,200.00	\$176,500.00	\$20,000.00	\$233,700.00	\$3,680.78
2-053	S B DAYTON INC	\$1,652,400.00	\$0.00	\$0.00	\$1,652,400.00	\$26,025.30
2-050	S B HOLDINGS INC	\$255,900.00	\$0.00	\$0.00	\$255,900.00	\$4,030.43
2-030	SALTZER WILLIAM C (LIFE EST) LITTLEFIELD ROGER	\$46,700.00	\$113,900.00	\$20,000.00	\$140,600.00	\$2,214.45
1-013	SANBORN EVELYN	\$112,400.00	\$115,900.00	\$20,000.00	\$208,300.00	\$3,280.73
4-010-002	SANBORN KELLY A & JEREMY	\$44,700.00	\$162,700.00	\$0.00	\$207,400.00	\$3,266.55
4-039-005	SARGENT, PENNY K	\$64,400.00	\$187,300.00	\$0.00	\$251,700.00	\$3,964.28
5-029-004	SAWYER DEBRA	\$53,100.00	\$181,100.00	\$20,000.00	\$214,200.00	\$3,373.65
3-068A	SAWYER JEFFREY P & KRISTA J	\$48,000.00	\$194,500.00	\$0.00	\$242,500.00	\$3,819.38
2-069-003	SAWYER RONALD A & CAROLINE H	\$56,000.00	\$191,800.00	\$26,000.00	\$221,800.00	\$3,493.35
2-015D-004	SAYWARD JEFFREY L & SAYWARD KIM M	\$59,000.00	\$166,500.00	\$20,000.00	\$205,500.00	\$3,236.63
7-004	SCHAEBERLE MICHAEL D & SCHAEBERLE CHERYL M	\$66,300.00	\$208,200.00	\$0.00	\$274,500.00	\$4,323.38



### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
1-012D-009	SCHWAB, CHANNIN G & DONALD B JT	\$61,400.00	\$193,100.00	\$0.00	\$254,500.00	\$4,008.38
8-013D-002	SCOTT MICHAEL M & JENNIFER G	\$63,400.00	\$189,200.00	\$20,000.00	\$232,600.00	\$3,663.45
6-044D-009	SCULLY, JOHN M & PAULA M	\$105,300.00	\$322,600.00	\$0.00	\$427,900.00	\$6,739.43
1-012D-031	SEAVEY JOHN A	\$60,200.00	\$174,400.00	\$20,000.00	\$214,600.00	\$3,379.95
9-001-003	SEVIGNY MATTHEW L & AMY	\$59,100.00	\$195,800.00	\$20,000.00	\$234,900.00	\$3,699.68
4-020A	SEWELL, CHARLES JEFFERSON & CARRIE DEETTE JT	\$30,600.00	\$0.00	\$0.00	\$30,600.00	\$481.95
2-080	SHAW DANIEL D	\$3,600.00	\$0.00	\$0.00	\$3,600.00	\$56.70
4-010-004	SHAW ROCHELLE D	\$62,200.00	\$285,300.00	\$20,000.00	\$327,500.00	\$5,158.13
5-011-002	SHAW YVONNE P & SHAW RICHARD M	\$102,300.00	\$224,500.00	\$20,000.00	\$306,800.00	\$4,832.10
2-014D-005	SHEA KEVIN J & LINDA K	\$59,200.00	\$193,300.00	\$20,000.00	\$232,500.00	\$3,661.88
7-001-004	SHEA NICHOL D	\$46,100.00	\$254,700.00	\$0.00	\$300,800.00	\$4,737.60
3-056	SHERMAN CHARLES A III	\$92,600.00	\$134,300.00	\$20,000.00	\$206,900.00	\$3,258.68
5-045	SILVA, WAYNE	\$65,800.00	\$106,600.00	\$0.00	\$172,400.00	\$2,715.30
2-020D-001	SIROIS APRIL L	\$60,700.00	\$188,100.00	\$20,000.00	\$228,800.00	\$3,603.60
4-016D-001	SKILLINGS DAVID & LISA	\$54,800.00	\$186,300.00	\$20,000.00	\$221,100.00	\$3,482.33
3-007	SMALL FREDRICK L & WANDA	\$59,000.00	\$176,100.00	\$20,000.00	\$215,100.00	\$3,387.83
3-037-001	SMITH DAVID W HEIRS OF	\$86,500.00	\$0.00	\$0.00	\$86,500.00	\$1,362.38
3-028	SMITH HOWARD F JR & NICHOLS EVELYN L	\$63,500.00	\$92,700.00	\$20,000.00	\$136,200.00	\$2,145.15
3-014-001	SMITH PATRICIA A & RONALD J	\$57,700.00	\$130,700.00	\$0.00	\$188,400.00	\$2,967.30
7-010A	SMITH RICHARD C	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$118.13
3-016	SMITH RUTH S	\$77,300.00	\$99,900.00	\$26,000.00	\$151,200.00	\$2,381.40
3-020	SMITH WALKER HEIRS OF	\$115,400.00	\$165,000.00	\$20,000.00	\$260,400.00	\$4,101.30
2-013	SMITH, JOEL	\$62,000.00	\$127,700.00	\$0.00	\$189,700.00	\$2,987.78
3-037-002	SOUCY, BRIAN D	\$63,800.00	\$185,700.00	\$0.00	\$249,500.00	\$3,929.63
2-012D-006	SOULE BARTON & PATRICIA	\$59,000.00	\$131,900.00	\$20,000.00	\$170,900.00	\$2,691.68
5-046	SOULIERE CLAIRE D & SOULIERE MICHAEL A	\$8,700.00	\$0.00	\$0.00	\$8,700.00	\$137.03
5-032	SOULIERE MICHAEL	\$115,500.00	\$201,400.00	\$20,000.00	\$296,900.00	\$4,676.18
5-044	SOULIERE MICHAEL & CLAIRE	\$48,400.00	\$0.00	\$0.00	\$48,400.00	\$762.30
5-032-003	SOULIERE MICHAEL A & CLAIRE D	\$70,400.00	\$0.00	\$0.00	\$70,400.00	\$1,108.80
2-075D	SPARKS, ERNEST C SR & DONNA M, JT C/O DEBRA	\$48,000.00	\$83,000.00	\$0.00	\$131,000.00	\$2,063.25
8-008T-009	ST LOUIS CHARLES	\$0.00	\$37,400.00	\$20,000.00	\$17,400.00	\$274.05
3-066-003	ST OURS NICHOLAS D & AMBER M	\$900.00	\$0.00	\$0.00	\$900.00	\$14.18
4-045	STARBIRD JOANN J & DAVID W	\$185,100.00	\$328,900.00	\$20,000.00	\$494,000.00	\$7,780.50
2-065-004	STEARNS JASON W	\$59,000.00	\$123,600.00	\$0.00	\$182,600.00	\$2,875.95
4-016D-011	STEEVES JAMES D II & STEEVES JENNIFER C	\$50,500.00	\$394,800.00	\$20,000.00	\$425,300.00	\$6,698.48
3-008	STEEVES MICHAEL E & BELANGER CAROLYNNE A	\$59,000.00	\$129,400.00	\$26,000.00	\$162,400.00	\$2,557.80
5-019-004	STEFFAN KATHLEEN	\$49,600.00	\$141,000.00	\$20,000.00	\$170,600.00	\$2,686.95

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-004D-002	STEINDL ANDREW G & TERESA R TRUSTEES STEINDL FAMILY LIVING	\$70,000.00	\$312,600.00	\$20,000.00	\$362,600.00	\$5,710.95
8-008-002	STERL, KYLE J & BISSON, MARC T ATTN: LABBE, JASON P &	\$59,400.00	\$138,700.00	\$0.00	\$198,100.00	\$3,120.08
7-023	STEWART DARRELL F &	\$51,800.00	\$142,400.00	\$26,000.00	\$168,200.00	\$2,649.15
2-037	STOKES, CARRIE L	\$56,000.00	\$69,800.00	\$20,000.00	\$105,800.00	\$1,666.35
6-051-003	STONE KEITH & KELLY	\$62,100.00	\$184,800.00	\$20,000.00	\$226,900.00	\$3,573.68
8-020T-007	STOVER ROBERT CHARLES	\$0.00	\$19,500.00	\$0.00	\$19,500.00	\$307.13
1-012D-018	STUBINSKI SCOTT B	\$67,400.00	\$165,500.00	\$20,000.00	\$212,900.00	\$3,353.18
3-016-001	STURDEVANT NANCY J	\$65,300.00	\$142,400.00	\$20,000.00	\$187,700.00	\$2,956.28
8-013D-004	STURDIVANT HANNAH K	\$72,100.00	\$173,900.00	\$20,000.00	\$226,000.00	\$3,559.50
4-001	SUGHRUE BARTHOLOMEW J III	\$107,200.00	\$140,300.00	\$0.00	\$247,500.00	\$3,898.13
4-001-003	SUGHRUE BARTHOLOMEW J III & SUGHRUE BRANDAN J	\$3,100.00	\$0.00	\$0.00	\$3,100.00	\$48.83
4-001-006	SUGHRUE BRANDAN J	\$132,900.00	\$0.00	\$0.00	\$132,900.00	\$2,093.18
4-001-002	SUGHRUE BRANDAN J & SUGHRUE CATHLEEN A	\$39,600.00	\$193,600.00	\$20,000.00	\$213,200.00	\$3,357.90
4-001-005	SUGHRUE GARRETT	\$75,200.00	\$211,900.00	\$20,000.00	\$267,100.00	\$4,206.83
4-001-004	SUGHRUE PATRICK M	\$75,800.00	\$277,100.00	\$20,000.00	\$332,900.00	\$5,243.18
3-043A	SULLIVAN NANCY A & SULLIVAN RICHARD R JR (TIC)	\$62,400.00	\$282,400.00	\$26,000.00	\$318,800.00	\$5,021.10
5-056-001	SUPPORT SOLUTIONS INC	\$65,000.00	\$211,400.00	\$276,400.00	\$0.00	\$0.00
4-030F-005	SWAN CAROL	\$93,300.00	\$213,700.00	\$20,000.00	\$287,000.00	\$4,520.25
5-006-001	SWAN CAROL	\$53,500.00	\$0.00	\$0.00	\$53,500.00	\$842.63
3-064-014	SWAN POND SUBDIVISION HOMEOWNERS' ASSOCIATION	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$23.63
5-005-003	SWAN SAMUEL D	\$38,000.00	\$0.00	\$0.00	\$38,000.00	\$598.50
4-030F-004	SWAN TIMOTHY & RINKS- SWAN SHELENE	\$92,400.00	\$175,700.00	\$0.00	\$268,100.00	\$4,222.58
7-007-006	SWEENEY PATRICK W	\$95,600.00	\$252,700.00	\$20,000.00	\$328,300.00	\$5,170.73
6-041D-002	SYLVAIN MAURILLE O & SYLVAIN MARIANNE C	\$58,600.00	\$228,300.00	\$20,000.00	\$266,900.00	\$4,203.68
2-038	SYLVESTRE ARLINE	\$63,600.00	\$65,700.00	\$20,000.00	\$109,300.00	\$1,721.48
5-015	SYLVESTRE DONALD W JR & PENDLETON DAVID S	\$69,600.00	\$267,000.00	\$20,000.00	\$316,600.00	\$4,986.45
3-015D-008	TALBOT ROBIN V	\$62,500.00	\$235,600.00	\$20,000.00	\$278,100.00	\$4,380.08
6-044D-002	TANGNEY SUSAN M & TANGNEY PATRICK J	\$106,100.00	\$252,600.00	\$20,000.00	\$338,700.00	\$5,334.53
8-010	TANGUAY DAVID L &	\$87,000.00	\$82,300.00	\$20,000.00	\$149,300.00	\$2,351.48
2-014D-016	TANGUAY KEVIN C	\$59,600.00	\$149,900.00	\$0.00	\$209,500.00	\$3,299.63
4-016D-002	TARA ESTATES ASSOCIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6-047	TARBOX CAROLINE W	\$68,800.00	\$122,100.00	\$20,000.00	\$170,900.00	\$2,691.68
2-031A	TARBOX PETER & KATHLEEN LYNN	\$62,200.00	\$107,400.00	\$20,000.00	\$149,600.00	\$2,356.20
2-031-001	TARBOX PETER & KATHLEEN LYNN	\$63,300.00	\$127,100.00	\$0.00	\$190,400.00	\$2,998.80
6-050	TARDIFF BEATRICE HEIRS OF	\$134,500.00	\$0.00	\$0.00	\$134,500.00	\$2,118.38

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
6-049	TARDIFF RICHARD H & LOUISE	\$58,500.00	\$145,100.00	\$20,000.00	\$183,600.00	\$2,891.70
6-050-001	TARDIFF RICHARD H & TARDIFF LOUISE R	\$66,000.00	\$500.00	\$0.00	\$66,500.00	\$1,047.38
5-013-010	TARTRE MARGARET A	\$62,000.00	\$112,100.00	\$20,000.00	\$154,100.00	\$2,427.07
2-023-001	TAYLOR GEORGE J & COLLEEN	\$45,000.00	\$156,000.00	\$0.00	\$201,000.00	\$3,165.75
7-007-001	TAYLOR GERALD & CHERYL	\$62,300.00	\$159,000.00	\$20,000.00	\$201,300.00	\$3,170.48
2-075E	TAYLOR JAMES P & CHRISTINE	\$50,400.00	\$120,500.00	\$20,000.00	\$150,900.00	\$2,376.68
2-081	TAYLOR STACEY L	\$59,800.00	\$0.00	\$0.00	\$59,800.00	\$941.85
2-075	TAYLOR STACEY L	\$67,500.00	\$115,600.00	\$20,000.00	\$163,100.00	\$2,568.82
9-008	TENNEY TIMOTHY H & CYNTHIA J	\$59,000.00	\$140,100.00	\$20,000.00	\$179,100.00	\$2,820.83
3-059-003	THE RICHARD D LABONTE & JEAN E LABONTE LIV TR	\$1,100.00	\$0.00	\$0.00	\$1,100.00	\$17.33
3-071-002	THEBARGE MARK R & PATRICIA H	\$68,300.00	\$170,400.00	\$20,000.00	\$218,700.00	\$3,444.53
1-012D-003	THERIAULT KIRK W & THERIAULT RAE B	\$60,500.00	\$129,000.00	\$20,000.00	\$169,500.00	\$2,669.63
2-012D-001	THIBODEAU STACY A	\$59,000.00	\$99,300.00	\$20,000.00	\$138,300.00	\$2,178.23
2-021D-015	THOMAS MICHELLE A	\$65,300.00	\$112,700.00	\$20,000.00	\$158,000.00	\$2,488.50
7-028	THOMEN ANDREW & WAKEFIELD REBECCA K	\$51,800.00	\$102,800.00	\$20,000.00	\$134,600.00	\$2,119.95
4-012-002	THOMPSON WILLIAM A & LAURIE C	\$62,000.00	\$210,100.00	\$20,000.00	\$252,100.00	\$3,970.58
7-005	TIBBETTS JILL M & DAVID	\$57,500.00	\$113,100.00	\$20,000.00	\$150,600.00	\$2,371.95
6-003-001	TOOTHAKER, RICHARD A	\$64,300.00	\$235,000.00	\$0.00	\$299,300.00	\$4,713.98
8-029	TOZIER GREGORY A	\$57,800.00	\$77,300.00	\$20,000.00	\$115,100.00	\$1,812.83
8-026	TOZIER RICHARD	\$45,000.00	\$8,200.00	\$0.00	\$53,200.00	\$837.90
2-016	TOZIER RICHARD	\$59,000.00	\$77,000.00	\$20,000.00	\$116,000.00	\$1,827.00
8-007	TOZIER RICHARD G	\$57,800.00	\$53,700.00	\$0.00	\$111,500.00	\$1,756.13
5-025	TRACY MICHAEL A & TRACY DIANA K	\$86,900.00	\$100,600.00	\$0.00	\$187,500.00	\$2,953.13
5-035A-001	TRASK JAMES R & SANDRA J	\$48,000.00	\$268,200.00	\$20,000.00	\$296,200.00	\$4,665.15
5-021-002	TRASK JASON W & TRASK ABAGAIL J	\$49,500.00	\$153,800.00	\$0.00	\$203,300.00	\$3,201.98
5-021-003	TRASK KACIE D	\$49,500.00	\$158,900.00	\$20,000.00	\$188,400.00	\$2,967.30
5-021-005	TRASK, KIM	\$39,200.00	\$0.00	\$0.00	\$39,200.00	\$617.40
2-012D-005	TRAYNOR TIMOTHY J & KATHY	\$59,000.00	\$97,200.00	\$20,000.00	\$136,200.00	\$2,145.15
4-039-007	TREMBLAY ROBERT R & LINDA	\$69,000.00	\$249,900.00	\$20,000.00	\$298,900.00	\$4,707.68
5-017	TRIPP NORMAN F & BARBARA L TRIPP CRAIG W & DEBORAH	\$56,600.00	\$145,300.00	\$20,000.00	\$181,900.00	\$2,864.93
3-015D-010	TROTTIER CARL & LORI	\$62,500.00	\$249,200.00	\$20,000.00	\$291,700.00	\$4,594.27
3-025-002	TUCKER TERRANCE & TUCKER JULIE W	\$62,200.00	\$132,200.00	\$26,000.00	\$168,400.00	\$2,652.30
7-001-001	TUKEY ROBERT L JR	\$57,700.00	\$141,400.00	\$20,000.00	\$179,100.00	\$2,820.83
1-001	US GOVERNMENT C/O TOWN OF DAYTON	\$83,700.00	\$0.00	\$83,700.00	\$0.00	\$0.00
4-005-002	VALENTE JAMES A	\$77,500.00	\$110,900.00	\$20,000.00	\$168,400.00	\$2,652.30
8-018	VALLIERE WILLIAM & THERESA	\$51,800.00	\$104,500.00	\$20,000.00	\$136,300.00	\$2,146.73

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-004D-003	VANDERMEER JAYSON & VANDERMEER REBECCA	\$77,800.00	\$252,700.00	\$20,000.00	\$310,500.00	\$4,890.38
5-028-002	VEZINA DERRICK D & LAURIE A	\$62,700.00	\$229,900.00	\$20,000.00	\$272,600.00	\$4,293.45
5-035A-007	VIEIRA ANTONIO J & MARIA E	\$48,000.00	\$258,200.00	\$0.00	\$306,200.00	\$4,822.65
1-017-001	VIGUE JUDITH & VIGUE CHRISTOPHER R	\$96,800.00	\$261,000.00	\$20,000.00	\$337,800.00	\$5,320.35
3-009	VIGUE PROPERTY MANAGEMENT LLC	\$84,000.00	\$101,500.00	\$0.00	\$185,500.00	\$2,921.63
3-067A	VOISINE NORMAND & PATRICIA L	\$80,100.00	\$120,400.00	\$20,000.00	\$180,500.00	\$2,842.88
3-067-003	VOISINE NORMAND J TRUS OF THE	\$62,200.00	\$133,600.00	\$0.00	\$195,800.00	\$3,083.85
2-011-001	WADDINGTON MICHAEL &	\$48,000.00	\$106,300.00	\$20,000.00	\$134,300.00	\$2,115.23
2-011-002	WADDINGTON, MICHAEL ROY	\$56,000.00	\$186,500.00	\$0.00	\$242,500.00	\$3,819.38
2-059A	WALKER KARLYN & CARL	\$45,800.00	\$0.00	\$0.00	\$45,800.00	\$721.35
2-063	WALKER KARLYN E & FREEMAN LESLIE L TIC	\$62,000.00	\$64,400.00	\$0.00	\$126,400.00	\$1,990.80
6-004-002	WALLS BRIAN S & KIMBERLY G	\$62,400.00	\$187,200.00	\$20,000.00	\$229,600.00	\$3,616.20
4-015-001	WALLS GARDNER R & WALLS MARILYN J	\$62,000.00	\$178,700.00	\$26,000.00	\$214,700.00	\$3,381.53
2-014B-002	WALSH CARL D	\$59,000.00	\$121,000.00	\$20,000.00	\$160,000.00	\$2,520.00
5-030	WALTON KATHY A	\$58,300.00	\$126,800.00	\$20,000.00	\$165,100.00	\$2,600.32
2-059-001	WALTON MARK	\$59,700.00	\$114,700.00	\$0.00	\$174,400.00	\$2,746.80
3-019	WALTON MARK A & ROBIN K	\$82,300.00	\$195,300.00	\$20,000.00	\$257,600.00	\$4,057.20
5-015-001B	WARREN PETER J & JOAN H	\$62,200.00	\$288,500.00	\$26,000.00	\$324,700.00	\$5,114.02
3-023-004	WATERHOUSE JAMES C III & WATERHOUSE JAYNE L	\$80,000.00	\$347,700.00	\$20,000.00	\$407,700.00	\$6,421.28
3-024	WATERHOUSE JAMES C JR & WATERHOUSE JOAN	\$86,400.00	\$88,500.00	\$20,000.00	\$154,900.00	\$2,439.68
3-023-002	WATERHOUSE JEREMY C & WATERHOUSE SAMANTHA E	\$62,000.00	\$167,400.00	\$20,000.00	\$209,400.00	\$3,298.05
3-023-003	WATERHOUSE JOEL S & CYR KEVIN J	\$62,000.00	\$186,600.00	\$0.00	\$248,600.00	\$3,915.45
3-023-001	WATERHOUSE JOHN M	\$63,500.00	\$150,400.00	\$20,000.00	\$193,900.00	\$3,053.93
4-036	WATERHOUSE THERESA C	\$48,000.00	\$142,800.00	\$20,000.00	\$170,800.00	\$2,690.10
2-012D-008	WEAVER JUDITH M & WEAVER RONALD M V	\$59,000.00	\$130,600.00	\$20,000.00	\$169,600.00	\$2,671.20
4-030F-006	WEBBER ERIN L	\$68,600.00	\$0.00	\$0.00	\$68,600.00	\$1,080.45
5-037	WELCH NANCY R	\$59,000.00	\$52,600.00	\$20,000.00	\$91,600.00	\$1,442.70
5-041-008	WELLER, MARK K & LISA A	\$121,400.00	\$0.00	\$0.00	\$121,400.00	\$1,912.05
5-041D-003	WHEELER, JESS P & HARRIS, JENNIFER H	\$51,200.00	\$91,700.00	\$0.00	\$142,900.00	\$2,250.68
5-019-001	WHITE, DOROTHY, ESTATE OF C/O LEIGH SCHOCH, PER	\$48,000.00	\$46,100.00	\$20,000.00	\$74,100.00	\$1,167.08
1-012D-036	WHITEHURST JOSEPH & WHITEHURST TAMARAH	\$72,400.00	\$154,800.00	\$20,000.00	\$207,200.00	\$3,263.40
3-043G-001	WHITNEY DARRELL & LISA	\$51,200.00	\$370,600.00	\$20,000.00	\$401,800.00	\$6,328.35

### Real Estate Tax List 2017

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
4-016F	WIEGNER GAIL K & ALLEN W TRUSTEES OF THE ALLEN WIEGNER	\$53,500.00	\$208,900.00	\$0.00	\$262,400.00	\$4,132.80
2-011	WIGGAN HOPETON O & WIGGAN LISA L	\$59,000.00	\$161,700.00	\$20,000.00	\$200,700.00	\$3,161.03
4-014-001	WILCOX PAMELA L	\$62,000.00	\$128,300.00	\$0.00	\$190,300.00	\$2,997.23
7-007-004	WILKINSON CHARLES & ANNE	\$66,300.00	\$147,900.00	\$20,000.00	\$194,200.00	\$3,058.65
3-072-001	WILKINSON, DALE R & CHERYL	\$17,000.00	\$0.00	\$0.00	\$17,000.00	\$267.75
4-010-003	WILSON WILLIAM BENJAMIN & WILSON AMBER M	\$47,600.00	\$168,600.00	\$20,000.00	\$196,200.00	\$3,090.15
3-015A	WINDING BROOK LANE ASSO INC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4-039-008	WOOD RICHARD L JR & HOLDEN LINDSAY J	\$62,100.00	\$338,300.00	\$20,000.00	\$380,400.00	\$5,991.30
3-067-002	WOOD TIMOTHY G & WOOD CATHERINE M	\$59,000.00	\$46,800.00	\$0.00	\$105,800.00	\$1,666.35
1-012D-002	WOODWARD LAURALEE	\$60,200.00	\$110,200.00	\$20,000.00	\$150,400.00	\$2,368.80
3-057A	WOODWARD ROBERT R	\$60,500.00	\$49,800.00	\$20,000.00	\$90,300.00	\$1,422.23
3-043B-001	WOODWORTH BRYAN L & WOODWORTH PHYLLIS G	\$69,700.00	\$150,300.00	\$0.00	\$220,000.00	\$3,465.00
5-024	WOOSTER HARRY M JR C/O DAYTON INDUSTRIAL MARINE	\$67,500.00	\$98,400.00	\$20,000.00	\$145,900.00	\$2,297.93
4-030A	WORK GLENDINE ANDERSON	\$84,800.00	\$146,500.00	\$0.00	\$231,300.00	\$3,642.98
5-005-004	WORK GLENDINE ANDERSON	\$5,200.00	\$0.00	\$0.00	\$5,200.00	\$81.90
4-042	WORMWOOD EDMOND W & WORMWOOD MARGARET E	\$62,000.00	\$78,100.00	\$20,000.00	\$120,100.00	\$1,891.58
5-034-002	WORMWOOD RONALD & SARAH	\$62,900.00	\$359,000.00	\$20,000.00	\$401,900.00	\$6,329.93
2-021A	WORMWOOD RONALD & WORMWOOD SARAH	\$50,700.00	\$0.00	\$0.00	\$50,700.00	\$798.53
5-034	WORMWOOD RONALD A & WORMWOOD SARAH	\$79,000.00	\$0.00	\$0.00	\$79,000.00	\$1,244.25
5-049	WORMWOOD RONALD A & WORMWOOD SARAH	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$63.00
5-032-002	WORMWOOD RONALD A & WORMWOOD SARAH	\$78,600.00	\$0.00	\$0.00	\$78,600.00	\$1,237.95
6-001-002	WORTHLEY, KEITH A	\$48,000.00	\$225,900.00	\$0.00	\$273,900.00	\$4,313.93
2-021D-008	WRIGHT DANA S & WRIGHT GLORIA J	\$68,700.00	\$130,400.00	\$20,000.00	\$179,100.00	\$2,820.83
3-013	YORK COUNTY FISH & GAME CLUB	\$141,700.00	\$47,100.00	\$0.00	\$188,800.00	\$2,973.60
3-011	YORK COUNTY FISH & GAME CLUB	\$45,200.00	\$0.00	\$0.00	\$45,200.00	\$711.90
3-010	YORK COUNTY FISH & GAME CLUB	\$36,300.00	\$0.00	\$0.00	\$36,300.00	\$571.73

### Personal Property Tax List 2017

Acct #	Business/Owner	Value	BETE Exempt	Assessment
48	AHEARN FREDERICK J	\$7,300	\$0	\$7,300
42	ANDY'S AGWAY INC	\$10,900	\$0	\$10,900
52	AUTO-MANIA INC	\$11,250	\$0	\$11,250
37	BEDARD RONALD	\$11,800	\$0	\$11,800
65	BOILING SPRING LANDSCAPE INC	\$117,500	\$111,900	\$5,600
90	COLE ALBERT P JR	\$7,200	\$0	\$7,200
5	COLE FARM DAIRY INC	\$14,950	\$0	\$14,950
99	CUSHMAN HOWARD	\$20,100	\$0	\$20,100
86	DANCAUSE BRIAN	\$36,750	\$0	\$36,750
6	DAYTON SAND & GRAVEL INC	\$3,648,200	\$2,649,300	\$998,900
22	DIRECTV LLC	\$13,200	\$0	\$13,200
53	FITZPATRICK PAUL W JR	\$10,750	\$0	\$10,750
38	GONNEVILLE DONNA & ROGER	\$11,500	\$0	\$11,500
17	GONNEVILLE ROGER	\$19,700	\$0	\$19,700
46	HARRIS CLINTON A	\$52,200	\$0	\$52,200
45	HARRIS KEITH	\$30,100	\$0	\$30,100
7	HARRIS WILLIAM W & DIXIE A	\$23,800	\$0	\$23,800
8	HILL C DAVID & ROSE MARIE	\$50,900	\$0	\$50,900
60	HOOD JOHN N	\$23,300	\$0	\$23,300
56	JACKSON LEON & TINA	\$59,700	\$0	\$59,700
106	LEASE CORPORATION OF AMERICA	\$6,700	\$0	\$6,700
1	LEBLANC EDWARD III	\$35,800	\$0	\$35,800
35	LEBLANC EDWARD III & SARAH	\$8,700	\$0	\$8,700
62	LECLERC NORMAND R	\$18,400	\$0	\$18,400
93	LITTLEFIELD SCOTT & MICHELLE	\$7,250	\$0	\$7,250
96	MAINE FIBER COMPANY INC	\$7,500	\$0	\$7,500
115	MAINE RSA #1	\$59,100	\$0	\$59,100
12	MCLAUGHLIN JOSEPH & MAXINE	\$9,350	\$0	\$9,350
44	MESERVE CLEMENT JR	\$50,900	\$0	\$50,900
11	PELLETIER ADAM	\$33,850	\$0	\$33,850
50	PIERSONS NURSERIES INC	\$107,400	\$0	\$107,400
40	PINET WILLIAM	\$133,200	\$0	\$133,200
66	POIRIER PAUL	\$15,000	\$0	\$15,000
33	POIRIER THEODORE M	\$9,500	\$0	\$9,500
69	RICKSHAW DEVELOPMENT CORP	\$8,500	\$5,800	\$2,700
87	SAWYER JEFFREY P	\$52,850	\$0	\$52,850
91	SEVIGNY MATTHEW	\$36,750	\$0	\$36,750
41	SOULIERE SERVICES LLC	\$34,400	\$0	\$34,400
51	TANGUAY DAVID	\$9,550	\$0	\$9,550
61	TIME WARNER CABLE INTERNET LLC	\$5,600	\$0	\$5,600
24	TIME WARNER CABLE NORTHEAST LLC	\$459,300	\$0	\$459,300

## CODE ENFORCEMENT OFFICE REPORT 2017

### BUILDING PERMITS ISSUED

4	Additions	8	Single Family Home
4	Accessory Structure	5	Garage
5	Decks		

### PLUMBING PERMITS ISSUED

(14) External Permits

(14) Internal Permits

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

I want to remind everyone to be sure to have your street numbers located where they are visible from the road. 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, 2017

Back 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.

In 2014 the society became a committee of the Town. The Dayton Historical Preservation Committee consists of five members, appointed by the Selectmen. All residents are welcome to attend the meetings, as input from the residents is important.

Franklin-Dow is the Town's last remaining one room schoolhouse. Since 2001 the group has been working on this building, even though many repair items have been accomplished, there is still a "to do" list. The following is a list of some of the needed repairs.

Repair ceiling in classroom, the tin and plaster are separating from the slats, which are separating from the roof joist.

- \* Peak vents need to be installed front and back.
- \* Repair holes in floor.
- \* Inspection of floor joists in crawl space.
- \* Additional vents in crawl space.
- \* Remove hot air ventilation left in attic.
- \* Complete wiring in attic, after ceiling has been repaired.
- \* Install repurposed light fixtures in classroom.

The committee also has an interest and maintains a database of town cemeteries. A list has been collected and is being cross checked.

A fence has been installed around the cemetery behind the Town Office. The cemetery should be completed this year, with a gate and landscaping.

We would like to thank Paul Fitzpatrick for generously building and donating the fence and gate and helping out with the landscaping for the cemetery.

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).

Submitted by,

Yvonne P. Shaw  
Committee Secretary



## **DAYTON PARKS & RECREATION**

### **Annual Report for the Fiscal Year Ending June 30, 2017**

Having just finished up another successful basketball season for students at Dayton Consolidated School, Dayton Parks & Recreation (DPR) wraps up 2017 having accomplished a lot. In Addition to the 100 students who participated in sports programs this year that were offered such as basketball and soccer, our recreation department was also able to offer many other opportunities for members of our community thanks to the support from our town and local business like Dayton Sand & Gravel, Funky Bow, Hannaford Supermarkets, and others mentioned below.

After a full weekend of field clean up that was conducted by members of the DPR Committee, promoting healthy and vibrant community was on the forefront for our Spring and Summer programming.! Because of the new walking track that was graciously donated to us from Dayton Sand & Gravel, we were able to offer a Couch to 5K Run/Walking program for both adults and children to “prepare” them for the inaugural Dayton Community 5K, which created a great buzz and promotion for the Parks & Recreation program. We had over 50 runners, walkers and kids who participated and a large number of community and local volunteers that contributed to the overall success of this event. To end a busy summer strong, a Family Kick Ball and Movie Night was offered just before the 2017-18 school year began which again brought members of our community together to engage in healthy fun.

In addition to summer programming, DPR partnered with many other local businesses like The Hitching Post to offer a Father/Daughter Dance which drew in participation from over 100 Dayton residents and Harris Farm to host the annual Family Sledding party, which continues to be well received by the families in our communities and provides an opportunity to attend a local, healthy, and fun outing together.

While DPR has been hard at work planning and executing programs and events for the Town of Dayton, the Chair of our DPR committee has also been leading efforts to partner with our neighboring community, Lyman Parks & Recreation, to help assist with the Goodwins Mills Memorial Day Parade. It is important to DPR to support our surrounding communities and feel fortunate to have the capacity to do so.

Most importantly, DPR would like to extend a sincere thank you to the residents of Dayton and our surrounding communities and local businesses for the continued support that comes in forms of program participation, volunteering, donations, sponsorships, and simple gestures of gratitude!

Submitted by Reegan Hebert, Parks & Recreation Committee Member

**DAYTON PLANNING BOARD ANNUAL REPORT**  
Fiscal Year Ending June 30, 2017

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2016-June 30, 2017. The following is a summary of the year's work:

Regular meetings:	12
Public Hearings:	3
Conditional Use Permits:	3
Subdivisions:	No new subdivisions
Subdivision revisions:	No new subdivision amendments

The Planning Board has been reviewing current Ordinances for any required updates, and working on any new Ordinances as needed. The Planning Board has finished updating the Comprehensive Plan. A public hearing was held in June, and it will be presented for a vote at Town Meeting. We are currently working on a Marijuana Ordinance and hope to have this ready for a public hearing, and Town vote in June.

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, and the Town Office, as well as Social Media.

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 "Committee/Board 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) was created with one purpose in mind-to protect the rivers in the Saco Basin and all that these rivers represent to the people that live and work here. The legislature provided the start and the performance standards to initiate the program and the cleanliness of the river is a testament to that effort. The Commission's role is one of partnership. Each town has an opportunity to choose two people to represent them on the board and in this way, the Commission is functioning more as a local/regional group working to keep the water clean and to keep Maine looking like Maine. It's a fact that many people come to Maine from other places. They arrive proclaiming how wonderful Maine is, the clean air, the clean water and all the trees which looks "nothing like where they are from". Invariably, as areas are built up, the values that people sought out change, bringing inappropriate uses to the shore land are that can lead to land and water based problems.

The Town of Dayton is fortunate to have Sharon Martel and Thomas McKenney on the Commission. Anyone interested in obtaining more information about how to represent your community through this Commission should contact the Commission Staff and we will explain the town's role and the individual's role as well. In a practical sense, Commissioners give the Town of Dayton an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. Clean, healthy water is Maine's greatest asset. It's hard to understate this important fact.

We are happy to report the conclusion of our seventeenth 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 seventeen 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's job is to work with the communities in the Corridor to help keep the rivers clean and healthy. Copies of the water quality monitoring information is available or questions can be asked by calling Dennis, Commission's Executive Director. As always, if the town or citizen has a place on the river they believe should be tested, we would love to hear about it. 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 2017**

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 18 times in Calendar 2017. The public is welcome to attend meetings.

The FC appreciates the service of Dayton FC member Paul Reynolds who completed his term in June 2017. Ray Demers was appointed to the FC in September 2017 as a Dayton member. This is Ray's second time on the FC and his insight is valued.

There was continued improvement in 2017 in GMFR response times for emergency services calls due to 24 hour per day personnel coverage at the Fire Station (with one person on duty at night)..

Major challenges for calendar year 2018:

- Continue to manage GMFR to provide efficient, cost-effective, fire-fighting and EMS services.
- Support development of long term plans for GMFR staffing, apparatus replacement (fire trucks and ambulances), and funding, including possible regionalization of fire/EMS services.
- Replace the 1987 Ladder Truck with a smaller vehicle more suited to Town needs.
- Obtain Select Board approval of the 2015 FC proposal to update the GMFR Personnel Policy (PP) to include Paid Time Off for full-time employees to replace holiday/sick time/personal days/vacation.
- Understand what FC functions specified in the Interlocal Agreement may be changed by the Select Boards. Dayton and Lyman Select Boards began meetings on this issue in May 2016.
- Seek Dayton and Lyman residents' approval of a proposed FC June 2018 warrant article to increase overnight GMFR staffing from one FF/EMT to two, so as to improve response time to fire and EMS incidents, if the warrant article is sent to the voters for a vote. A similar 2017 proposed FC warrant article was not presented to Town voters for consideration.

The Fire Commissioners thank the residents of Dayton and Lyman, the Select Boards, the Budget Committees, and GMFR officers and members for their cooperation in 2017 in managing our municipal fire department. We intend to work with all parties, as permitted, to continue GMFR improvement in 2018.

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 16, 2018

RE: 2017 Report from the Fire Chief and Forest Fire Warden

To the Residents of Lyman and Dayton;

In 2017, we responded to 763 calls for service. We evaluated 487 patients and transported 363 to a local hospital. We handled 226 reported fires, 111 technical rescues (including motor vehicle crashes) and 37 unclassified responses. We issued 1193 burning permits.

In April, we put a new ambulance in service. The 2017 Ford F550/Lifeline, known as Ambulance 86, has responded to 412 calls in its first 8 months of service. This ambulance brings us capabilities we've never had before. Such as four wheel drive and liquid spring suspension. The patient compartment is designed to make better use of given space to provide more comfortable and efficient patient care.

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. Again, 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.

Our call force spent 3,204 hours in response to emergency incidents and 2,647 hours on training and preparation. 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 2017 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 30, 2018

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 eleven 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 15 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 22 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 14 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 23 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 5 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	2017
<i>Total Calls for Service</i>	439	416

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	Sandy Trask Maria Zafirson
Grade 1	Nancy Cartier	Grade 4/5	Laurie Brunswick Nancy Wade
Grade 2	Deidre Braley		
Special Education		Shannon Cavanaugh	
Speech		Kristina Patterson	
Art		Kristin Catald	
Computer		Justine Frappier	
Instructional Strategist/Title I		Chad Braley	
Music		Lori Wilson	
Physical Education		Monica Moore	
Guidance Counselor		Kristen Fournier	
Social Worker/Behavior Specialist		Heather Balfour	
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	Steve Kerner
		Rodney Monroe	Robert Northrup
		Jefferson Coniaris	
		Debra Gallant	
Gifted & Talented		Suzanne Tighe	
School Psychologist		Jennifer McVeigh	
Physical Therapy		Nancy Valcourt	





# TOWN OF DAYTON

DAYTON, MAINE

## **FINANCIAL AUDIT REPORT**

**JUNE 30, 2017**

**TOWN OF DAYTON  
DAYTON, MAINE  
JUNE 30, 2017**

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# Smith & Associates, CPAs

*A Professional Association*

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500 US Route One, Suite 102 • Yarmouth, Maine 04096  
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, 2017, 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, 2017, 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

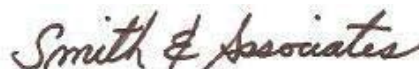
### *Required Supplementary Information*

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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Supplementary Information*

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



SMITH & ASSOCIATES, CPAs  
*A Professional Association*

Yarmouth, Maine  
December 4, 2017

**EXHIBIT I****TOWN OF DAYTON  
STATEMENT OF NET POSITION  
JUNE 30, 2017**

	Primary Government Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and Cash Equivalents	\$ 3,318,471	\$ 9,991	\$ 3,328,462
Taxes Receivable	10,075	0	10,075
Tax Liens Receivable	65,034	0	65,034
Accounts Receivable	37,643	0	37,643
Inventory	2,649	0	2,649
Capital Assets, Net of Accumulated Depreciation	<u>3,413,146</u>	<u>0</u>	<u>3,413,146</u>
<b>Total Assets</b>	<b>\$ 6,847,018</b>	<b>\$ 9,991</b>	<b>\$ 6,857,009</b>
<b>Deferred Outflows of Resources</b>			
Related to Pensions	<u>\$ 75,694</u>	<u>\$ 0</u>	<u>\$ 75,694</u>
<b>Liabilities</b>			
Accounts Payable	\$ 673,024	\$ 0	\$ 673,024
Accrued Expenses	240,142	0	240,142
Non Current Liabilities		0	
Due Within One Year	63,140	0	63,140
Due Greater Than One Year	<u>379,158</u>	<u>0</u>	<u>379,158</u>
<b>Total Liabilities</b>	<b>\$ 1,355,464</b>	<b>\$ 0</b>	<b>\$ 1,355,464</b>
<b>Deferred Inflows of Resources</b>			
Related to Property Taxes	\$ 8,445	\$ 0	\$ 8,445
Related to Pensions	<u>10,101</u>	<u>0</u>	<u>10,101</u>
<b>Deferred Inflows of Resources</b>	<b>\$ 18,546</b>	<b>\$ 0</b>	<b>\$ 18,546</b>
<b>Net Position</b>			
<i>Net Investment in Capital Assets</i>	\$ 3,034,306	\$ 0	\$ 3,034,306
<i>Restricted</i>			
Special Revenue Funds	13,454	0	13,454
<i>Unrestricted</i>	<u>2,500,942</u>	<u>9,991</u>	<u>2,510,933</u>
<b>Total Net Position</b>	<b>\$ 5,548,702</b>	<b>\$ 9,991</b>	<b>\$ 5,558,693</b>

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

**EXHIBIT II**

**TOWN OF DAYTON  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2017**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>	<u>Net (Expense) Revenue and Changes in Net Position Primary Government</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Business - Type Activities</u>	<u>Total</u>
<b>Primary Government</b>						
<b>Governmental Activities</b>						
General Government	\$ 272,979	\$ 35,130	\$ 0	\$ (237,849)	\$ 0	\$ (237,849)
Public Works and Sanitation	399,158	1,920	27,484	(369,754)	0	(369,754)
Public Safety	215,382	5,352	0	(210,030)	0	(210,030)
Health and Welfare	1,749	0	790	(959)	0	(959)
Education	4,695,670	56,351	2,310,800	(2,328,519)	0	(2,328,519)
Culture and Recreation	13,344	5,795	0	(7,549)	0	(7,549)
Fixed Charges	175,556	0	0	(175,556)	0	(175,556)
Interest on Long-Term Debt	9,745	0	0	(9,745)	0	(9,745)
Depreciation - Unallocated	<u>120,177</u>	<u>0</u>	<u>0</u>	<u>(120,177)</u>	<u>0</u>	<u>(120,177)</u>
<b>Total Governmental Activities</b>	<b>\$ 5,903,760</b>	<b>\$ 104,548</b>	<b>\$ 2,339,074</b>	<b>\$ (3,460,138)</b>	<b>\$ 0</b>	<b>\$ (3,460,138)</b>
<b>Business - Type Activities</b>	<u>10,548</u>	<u>2,083</u>	<u>16,015</u>	<u>0</u>	<u>7,550</u>	<u>7,550</u>
<b>Total Primary Government</b>	<b>\$ 5,914,308</b>	<b>\$ 106,631</b>	<b>\$ 2,355,089</b>	<b>\$ (3,460,138)</b>	<b>\$ 7,550</b>	<b>\$ (3,452,588)</b>
<b>General Revenues</b>						
Property and Other Taxes				\$ 3,947,263	\$ 0	\$ 3,947,263
Grants and Contributions Not Restricted to Special Programs				191,687	0	191,687
Unrestricted Investment Earnings				6,196	82	6,278
Miscellaneous				<u>809</u>	<u>0</u>	<u>809</u>
<b>Total General Revenues</b>				<b>\$ 4,145,955</b>	<b>\$ 82</b>	<b>\$ 4,146,037</b>
<b>Changes in Net Position</b>				<b>\$ 685,817</b>	<b>\$ 7,632</b>	<b>\$ 693,449</b>
<b>Net Position – July 1, 2016</b>				<b>\$ 4,862,885</b>	<b>\$ 2,359</b>	<b>\$ 4,865,244</b>
<b>Net Position – June 30, 2017</b>				<b>\$ 5,548,702</b>	<b>\$ 9,991</b>	<b>\$ 5,558,693</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, 2017**

	General Fund	Dayton School Department	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 3,265,831	\$ 0	\$ 52,640	\$ 3,318,471
Taxes Receivable	10,075	0	0	10,075
Tax Liens Receivable	65,034	0	0	65,034
Accounts Receivable	0	368	37,275	37,643
Inventory	0	0	2,649	2,649
Due From Other Funds	<u>0</u>	<u>1,552,586</u>	<u>489,469</u>	<u>2,042,055</u>
<b>Total Assets</b>	<b><u>\$ 3,340,940</u></b>	<b><u>\$ 1,552,954</u></b>	<b><u>\$ 582,033</u></b>	<b><u>\$ 5,475,927</u></b>
<b>Deferred Outflows of Resources</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b><u>\$ 3,340,940</u></b>	<b><u>\$ 1,552,954</u></b>	<b><u>\$ 582,033</u></b>	<b><u>\$ 5,475,927</u></b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 0	\$ 673,024	\$ 0	\$ 673,024
Accrued Expenses	60,868	173,345	1,972	236,185
Due to Other Funds	<u>1,965,426</u>	<u>15,466</u>	<u>61,163</u>	<u>2,042,055</u>
<b>Total Liabilities</b>	<b><u>\$ 2,026,294</u></b>	<b><u>\$ 861,835</u></b>	<b><u>\$ 63,135</u></b>	<b><u>\$ 2,951,264</u></b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue – Property Taxes	<u>\$ 78,945</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 78,945</u>
<b>Fund Balance</b>				
<i>Nonspendable</i>				
Inventory	\$ 0	\$ 0	\$ 2,649	\$ 2,649
<i>Restricted</i>				
Special Revenues Funds	0	0	162,783	162,783
<i>Committed</i>				
Dayton School Department	0	691,119	0	691,119
Appropriated for FY 17/18	15,000	0	0	15,000
Capital Project Funds	0	0	377,350	377,350
<i>Assigned</i>				
Permanent Funds – Expendable	0	0	1,942	1,942
<i>Unassigned</i>				
School Lunch Program	0	0	(25,826)	(25,826)
General Fund	<u>1,220,701</u>	<u>0</u>	<u>0</u>	<u>1,220,701</u>
<b>Total Fund Balance</b>	<b><u>\$ 1,235,701</u></b>	<b><u>\$ 691,119</u></b>	<b><u>\$ 518,898</u></b>	<b><u>\$ 2,445,718</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b><u>\$ 3,340,940</u></b>	<b><u>\$ 1,552,954</u></b>	<b><u>\$ 582,033</u></b>	<b><u>\$ 5,475,927</u></b>

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

**EXHIBIT IV**

**TOWN OF DAYTON  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
STATEMENT OF NET POSITION  
JUNE 30, 2017**

<b>Total Fund Balance – Total Governmental Funds</b>			\$ 2,445,718
<b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because</b>			
Capital Assets Used In Governmental Activities are Not Current Financial Resources and Therefore are Not Reported in the Governmental Funds Balance Sheet.			3,413,146
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.			(3,957)
Unavailable Property Tax Revenues are Not Available to Pay for Current Expenditures and, Therefore, are Deferred Inflows of Resources.			70,500
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	\$ 63,140		
Due in More than One Year	307,668		
Net Pension Liability	63,458		
Accrued Compensated Absence Pay	<u>8,032</u>		(442,298)
Deferred Outflows and Deferred Inflow Related to Defined Benefit Pension Plan			<u>65,593</u>
<b>Net Position of Governmental Activities</b>			<b><u>\$ 5,548,702</u></b>

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



**EXHIBIT V**

**TOWN OF DAYTON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	General Fund	Dayton School Department	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property and Other Taxes	\$ 3,916,763	\$ 0	\$ 0	\$ 3,916,763
Intergovernmental	219,961	2,009,298	174,823	2,404,082
Licenses, Permits and Fees	31,500	0	1,607	33,107
Charges for Services	1,980	10,784	30,088	42,852
Investment Income	6,196	0	144	6,340
Miscellaneous	<u>605</u>	<u>16,612</u>	<u>12,037</u>	<u>29,254</u>
<b>Total Revenues</b>	<b><u>\$ 4,177,005</u></b>	<b><u>\$ 2,036,694</u></b>	<b><u>\$ 218,699</u></b>	<b><u>\$ 6,432,398</u></b>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 266,533	\$ 0	\$ 0	\$ 266,533
Public Works and Sanitation	437,857	0	14	437,871
Public Safety	258,604	0	73,400	332,004
Public Health and Welfare	1,511	0	238	1,749
Education	0	4,345,118	208,780	4,553,898
Culture and Recreation	8,550	0	4,794	13,344
Debt Service	30,612	0	0	30,612
Fixed Charges	175,556	0	0	175,556
<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>187,141</u>	<u>187,141</u>
<b>Total Expenditures</b>	<b><u>\$ 1,179,223</u></b>	<b><u>\$ 4,345,118</u></b>	<b><u>\$ 474,367</u></b>	<b><u>\$ 5,998,708</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>\$ 2,997,782</u></b>	<b><u>\$ (2,308,424)</u></b>	<b><u>\$ (255,668)</u></b>	<b><u>\$ 433,690</u></b>
<b>Other Financing Sources (Uses)</b>				
Use of Inventory	0	0	(1,336)	(1,336)
Proceeds of Long-Term Debt			187,141	187,141
Transfers In (Out)	<u>(2,774,184)</u>	<u>2,586,970</u>	<u>187,214</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ (2,774,184)</u></b>	<b><u>\$ 2,586,970</u></b>	<b><u>\$ 373,019</u></b>	<b><u>\$ 185,805</u></b>
<b>Net Change in Fund Balance</b>	<b>\$ 223,598</b>	<b>\$ 278,546</b>	<b>\$ 117,351</b>	<b>\$ 619,495</b>
<b>Fund Balance - July 1, 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>
<b>Fund Balance - June 30, 2017</b>	<b><u>\$ 1,235,702</u></b>	<b><u>\$ 691,119</u></b>	<b><u>\$ 518,897</u></b>	<b><u>\$ 2,445,718</u></b>

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

**EXHIBIT VI**

**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, 2017**

**Net Change In Fund Balance – Total Governmental Funds** \$ 619,495

**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, net of disposals.	166,289
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.	(174,518)
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.	30,500
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.	64,744
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.	(2,799)
Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68.	<u>(17,894)</u>
<b>Change In Net Position of Governmental Activities</b>	<b><u>\$ 685,817</u></b>

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

**EXHIBIT VII**

**TOWN OF DAYTON  
GENERAL FUND\*  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Property and Other Taxes	\$ 3,792,669	\$ 3,792,669	\$ 3,916,763	\$ 124,094
Intergovernmental	2,232,015	2,232,015	2,229,259	(2,756)
Licenses, Permits and Fees	0	0	31,500	31,500
Charges for Services	10,470	10,470	12,764	2,294
Investment Income	0	0	6,196	6,196
Miscellaneous	<u>0</u>	<u>0</u>	<u>17,216</u>	<u>17,216</u>
<b>Total Revenues</b>	<b>\$ 6,035,154</b>	<b>\$ 6,035,154</b>	<b>\$ 6,213,698</b>	<b>\$ 178,544</b>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 281,244	\$ 281,244	\$ 266,533	\$ 14,711
Public Works and Sanitation	560,776	442,382	437,857	4,525
Public Safety	258,604	258,604	258,604	0
Public Health and Welfare	2,000	2,000	1,511	489
Education	4,825,494	4,825,494	4,345,118	480,376
Culture and Recreation	8,550	8,550	8,550	0
Debt Service	30,612	30,612	30,612	0
Fixed Charges	<u>217,501</u>	<u>217,501</u>	<u>175,556</u>	<u>41,945</u>
<b>Total Expenditures</b>	<b>\$ 6,184,781</b>	<b>\$ 6,066,387</b>	<b>\$ 5,524,341</b>	<b>\$ 542,046</b>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	<b>\$ (149,627)</b>	<b>\$ (31,233)</b>	<b>\$ 689,357</b>	<b>\$ 720,590</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	<u>(68,820)</u>	<u>(187,214)</u>	<u>(187,214)</u>	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (68,820)</b>	<b>\$ (187,214)</b>	<b>\$ (187,214)</b>	<b>\$ 0</b>
<b>Net Change in Fund Balance</b>	<b>\$ (218,447)</b>	<b>\$ (218,447)</b>	<b>\$ 502,143</b>	<b>\$ 720,590</b>
<b>Fund Balance - July 1, 2016</b>	<b><u>1,424,677</u></b>	<b><u>1,424,677</u></b>	<b><u>1,424,677</u></b>	<b><u>0</u></b>
<b>Fund Balance - June 30, 2017</b>	<b><u>\$ 1,206,230</u></b>	<b><u>\$ 1,206,230</u></b>	<b><u>\$ 1,926,820</u></b>	<b><u>\$ 720,590</u></b>

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

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

**EXHIBIT VIII**

**TOWN OF DAYTON  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2017**

	Business - Type Activities Enterprise <u>Funds</u>
<b>Assets</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	<u>\$ 9,991</u>
<b>Total Assets</b>	<u>\$ 9,991</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>\$ 9,991</u>
<b>Total Net Position</b>	<u>\$ 9,991</u>

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

**EXHIBIT IX**

**TOWN OF DAYTON  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017**

	Business - Type Activities Enterprise <u>Funds</u>
<b>Operating Revenues</b>	
Charges for Services	\$ 2,083
Contributions and Grants	<u>16,015</u>
<b>Total Operating Revenues</b>	<u>\$ 18,098</u>
<b>Operating Expenses</b>	
Instruction	\$ 0
Administration	<u>10,548</u>
<b>Total Operating Expenses</b>	<u>\$ 10,548</u>
<b>Operating Income (Loss)</b>	<u>\$ 7,550</u>
<b>Non-Operating Revenues (Expenses)</b>	
Miscellaneous Income	\$ 0
Investment Income	<u>82</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>\$ 82</u>
<b>Changes in Net Position</b>	\$ 7,632
<b>Net Position – July 1, 2016</b>	<u>2,359</u>
<b>Net Position – June 30, 2017</b>	<u>\$ 9,991</u>

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

**EXHIBIT X**

**TOWN OF DAYTON  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017**

	Business - Type Activities Enterprise Funds
<b>Cash Flows from Operating Activities</b>	
Receipts For Services	\$ 18,098
Payments to Vendors and Employees	<u>(10,548)</u>
<b>Net Cash Provided by (Used) in Operating Activities</b>	\$ 7,550
<b>Cash Flows from Non Capital Financing Activities</b>	
Interest Income and Miscellaneous Income	<u>82</u>
<b>Net Increase (Decrease) in Cash</b>	\$ 7,632
<b>Cash and Cash Equivalents – July 1, 2016</b>	<u>2,359</u>
<b>Cash and Cash Equivalents – June 30, 2017</b>	<u>\$ 9,991</u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities</b>	
Operating Income (Loss)	<u>\$ 7,550</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>\$ 7,550</u>

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

**EXHIBIT XI**

**TOWN OF DAYTON  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2017**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	<u>\$ 2,414</u>
<b>Liabilities</b>	
Amounts Held for Others	<u>\$ 2,414</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, 2017**

**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, 2017**

**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, 2017**

**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, 2017**

**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, 2017**

**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. For non-School Department personnel, 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 for such personnel was \$8,031 at June 30, 2017. For School Department staff, established policy is to recognize the costs of compensated absences when actually paid, thus no liability for these amounts has been recorded.

**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, 2017**

**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, 2017 for the Town of Dayton amounted to \$18,546, and the deferred outflow of resources amounted to \$75,694 at June 30, 2017. Per Exhibit III, the deferred inflows of resources listed at June 30, 2017 for the Town of Dayton amounted to \$78,945, and there was no deferred outflow of resources at June 30, 2017.

**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, 2017**

**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, 2017, 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**

The Town's deposits may be exposed at times to various risks, such as those that follow:

*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.

*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, 2017**

**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 total assessed value for the list of April 1, 2016 upon which the levy for the year ended June 30, 2017, was based amounted to \$175,582,820. This assessed value was 80.14% of the 2017 State valuation of \$219,100,000.

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 \$82,766 for the year ended June 30, 2017.

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 2016-2017 levy:

Assessed Value	\$ 175,582,820
Less: Homestead Exemption	(3,359,625)
BETE	<u>(1,064,795)</u>
Net Assessed Value	\$ 171,158,400
Tax Rate (Per \$1,000)	<u>20.26</u>
Commitment	\$ 3,467,669
Supplemental Taxes Assessed	<u>6,722</u>
Subtotal	\$ 3,474,391
Less: Abatements	(10,984)
Discount at 1.5%	(43,365)
Collections	<u>(3,371,862)</u>
Receivable (Including Liens) at Year End	<u>\$ 48,180</u>
Collection Rate	<u>98.61%</u>

Property taxes were due on October 20, 2016 with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2017, 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	2,955,420	0	0	2,955,420
Furniture and Fixtures	69,860	0	0	69,860
Machinery and Equipment	402,891	23,233	19,629	406,495
Vehicles	935,358	303,133	20,912	1,217,579
Infrastructure	1,119,837	38,713	0	1,158,550
Total Capital Assets, being Depreciated	<u>\$ 5,498,663</u>	<u>\$ 365,079</u>	<u>\$ 40,541</u>	<u>\$ 5,823,201</u>
<i>Less Accumulated Depreciation for</i>				
Land Improvements	\$ 15,294	\$ 0	\$ 0	\$ 15,294
Buildings and Improvements	1,176,828	69,842	0	1,246,670
Furniture and Fixtures	67,189	890	0	68,079
Machinery and Equipment	340,376	15,416	19,629	336,163
Vehicles	678,932	59,771	9,410	729,293
Infrastructure	111,155	28,593	0	139,748
Total Accumulated Depreciation	<u>\$ 2,389,774</u>	<u>\$ 174,512</u>	<u>\$ 29,039</u>	<u>\$ 2,535,247</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 3,108,889</u>	<u>\$ 190,567</u>	<u>\$ 11,502</u>	<u>\$ 3,287,954</u>
<b>Governmental Activities Capital Assets, Net</b>	<u><b>\$ 3,234,081</b></u>	<u><b>\$ 190,567</b></u>	<u><b>\$ 11,502</b></u>	<u><b>\$ 3,413,146</b></u>

Depreciation expense has not been charged as a direct expense, except for \$54,340 charged to education.

**NOTE 5 – LONG-TERM DEBT**

At June 30, 2017, bonds, notes 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.	\$204,953



**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

**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%.

17,972

**Biddeford Savings Bank**

Term note secured by equipment, interest at 2.2%, annual payments of principal and interest in the amount of \$2,784, due July, 2021, with non-appropriation clause.

10,541

**Biddeford Savings Bank**

Term note secured by vehicle, interest at 2.56%, annual payments of principal and interest in the amount of \$17,867, prepayment penalty of 5%, cross-defaulted and cross-collateralized with other obligations due this lender, due September, 2021, with non-appropriation clause.

66,922

**Biddeford Savings Bank**

Term note secured by vehicle, interest at 2.56%, annual payments of principal and interest in the amount of \$18,762, prepayment penalty of 5%, cross-defaulted and cross-collateralized with other obligations due this lender, due November, 2021, with non-appropriation clause.

70,420

**Total** \$ 370,808

**Change in Outstanding Debt**

At June 30, 2017, long-term liability activity consisted of the following:

<b>Governmental Activities</b>	Balance <u>July 1</u>	Issues <u>Additions</u>	Payments <u>Expenditures</u>	Balance <u>June 30</u>	Due Within <u>One Year</u>
General Obligation Bonds	\$ 225,467	\$ 0	20,514	\$ 204,953	\$ 22,301
Notes Payable	0	187,141	39,258	147,883	35,614
Capital Lease	22,944	0	4,972	17,972	5,225
Net Pension Obligation	33,294	30,164	0	63,458	0
Accrued Compensation	<u>7,460</u>	<u>571</u>	<u>0</u>	<u>8,031</u>	<u>0</u>
<b>Total</b>	<u>\$ 289,165</u>	<u>\$ 217,876</u>	<u>64,744</u>	<u>\$ 442,297</u>	<u>\$ 63,140</u>

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

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

**Annual Requirements to Retire Debt Obligation**

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2017, are as follows:

Year Ending <u>June 30</u>	Governmental Activities – Bonds and Notes		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017/18	\$ 57,915	\$ 12,213	\$ 70,128
2018/19	59,746	10,284	70,030
2019/20	61,482	8,746	70,228
2020/21	63,112	6,792	69,904
2021/22	25,690	4,365	30,055
2022/27	<u>84,891</u>	<u>3,545</u>	<u>88,436</u>
<b>Total</b>	<b><u>\$352,836</u></b>	<b><u>\$ 45,945</u></b>	<b><u>\$ 398,781</u></b>

In accordance with 30-A MRSA, 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, 2017, the amount of outstanding long-term debt was equal to 0.20% of property valuation for the year then ended.

**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, 2017:

<u>Year Ending June 30</u>	<u>Total</u>
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>\$ 19,500</b>
Less: Amount Representing Interest	<u>(1,528)</u>
<b>Present Value of Future Minimum Lease Payments</b>	<b><u>\$ 17,972</u></b>

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 6 – RETIREMENT PLAN**

The Dayton School Department provides 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.

*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. Full vesting (i.e. eligibility for maximum 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. 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.

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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

*E. 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, 2017, the member contribution rate was 7.65%, the School Department's contribution rate was 3.36% (normal cost), and the State of Maine contributed 10.57% (UAL).

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

At June 30, 2017, the School Department reported a net pension liability of \$63,458. The net pension liability was measured as of June 30, 2016, 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. At the June 30, 2016 measurement date, the School Department proportion was 0.003593%, while at the June 30, 2015 measurement date it was 0.002466%.

At June 30, 2017 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	\$ 63,458
State of Maine's Proportionate Share of Net Pension Liability	<u>1,286,608</u>
Total	<u>\$1,350,066</u>

For the fiscal year ended June 30, 2017, the School Department recognized pension expense of \$176,434 and State support of \$126,680.

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

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

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

At June 30, 2017, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 1,227	\$ 120
Changes in Assumptions	0	1,630
Net Difference between Projected and Actual Earnings on Pension Plan Investments	20,264	8,303
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	22,496	48
School Department Contributions Subsequent to the Measurement Date	<u>31,707</u>	<u>0</u>
<b>Total</b>	<b><u>\$ 75,694</u></b>	<b><u>\$ 10,101</u></b>

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>
2018	\$ 50,199
2019	6,546
2020	5,707
2021	<u>3,141</u>
<b>Total</b>	<b><u>\$ 65,593</u></b>

*G. Actuarial Assumptions*

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ <b>Inflation</b>	2.75%
➤ <b>Salary Increases</b>	2.75% to 14.50%
➤ <b>Investment Rate of Return</b>	6.875%
➤ <b>Cost of Living Benefit Increases</b>	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Mortality Tables for males and females.

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

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

G. *Actuarial Assumptions (Continued)*

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, 2016 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	5.7%
Non- US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Fixed Income	<u>25%</u>	2.9%
	<u>100%</u>	

H. *Discount Rate*

The discount rate used to measure the total pension liability was 6.875%. 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.

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 6.875%, 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 (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	<u>1% Decrease (5.875%)</u>	<u>Current Discount Rate (6.875%)</u>	<u>1% Increase (7.875%)</u>
Proportionate Share of the Net Pension Liability	\$101,613	\$63,458	\$31,657

**TOWN OF DAYTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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

*J. Pension Plan Financial and Actuarial Information*

Additional financial information and actuarial information can be found in the Maine PERS 2016 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://www.maineopers.org) or by contacting the System at (207) 512-3100.

**NOTE 7 – 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, 2017, the Town held such collateral for Shaw Brothers in the amount of \$45,041.

**NOTE 8 – 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 9 – 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, 2016, per the County of York's most recent available audited financial statements, the Town's share was 0.70% (or \$54,112) of the County's outstanding debt of \$7,730,259.

**NOTE 10 - 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.

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 11 – GOVERNMENTAL FUND BALANCES**

The Town’s General Fund unassigned fund balance total of \$1,220,701 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, 2017 follows.

<i>Nonspendable</i>	
School Lunch Inventory	<u>\$ 2,649</u>
 <i>Committed</i>	
Dayton School Department	<u>\$ 691,119</u>
 <i>Committed</i>	
Appropriated for FY17/18	<u>\$ 15,000</u>
 <i>Committed</i>	
<b>Capital Projects Funds</b>	
Land Account	\$ 124,000
Highway Account	121,367
Municipal Capital Improvements	81,320
Goodwin’s Mills Fire-Rescue Truck/Equipment	50,506
Goodwin’s Mills Fire-Rescue Ambulance	<u>157</u>
<b>Total</b>	<u>\$ 377,350</u>
 <i>Restricted</i>	
<b>Special Revenue Funds</b>	
State Revenue Sharing	\$ 97,946
Franklin School	11,274
Recreation	7,528
Comprehensive Plan	7,485
Goodwin’s Mills Fire-Rescue Facilities, Systems and Equip.	5,976
Goodwin’s Mills Fire-Rescue Health	4,800
Insurance Proceeds – School Department	4,663
Performance Evaluation/Professional Growth Grant - School	4,522
Transition Grant Proficiency – School Department	4,280
Town Dogs	3,961
Other Donations – School Department	2,003
Playground	1,796
Goodwin’s Mills Fire-Rescue Municipal	1,374
CHCC Grant	1,250
Mower Account	1,179
Holiday Assistance	721
Fire Water Hydrant	684
Ballfield	681
Planning Board Maps	500
Town Fuel Assistance	<u>160</u>
<b>Total</b>	<u>\$ 162,783</u>



**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 11 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

<i>Assigned</i>	
<b>Permanent Funds, Expendable</b>	
Goodwin’s Cemetery Trust Funds	\$ <u>1,942</u>
 <i>Unassigned</i>	
School Hot Lunch Program	\$ (25,826)
<b>General Fund</b>	<u>1,220,701</u>
<b>Total</b>	<u>\$ 1,194,875</u>

**NOTE 12 – INTERFUND ACTIVITY**

Interfund balances at June 30, 2017, consisted of the following:

<b>Due To</b>	
Major Fund	
Dayton School Department	\$ 1,552,586
Non Major Governmental Funds	
Special Revenue Funds	162,782
Capital Project Funds	<u>326,687</u>
<b>Total</b>	<u>\$ 2,042,055</u>
 <b>Due From</b>	
General Fund	\$ 1,965,425
Major Fund	
Dayton School Department	15,467
Non Major Governmental Funds	<u>61,163</u>
<b>Total</b>	<u>\$ 2,042,055</u>

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, 2017, consisted of the following:

<b>Transfer To</b>	
General Fund	\$ 2,200
Major Fund	
Dayton School Department	2,614,990
Non Major Governmental Funds	
Special Revenue Funds	28,020
Capital Project Funds	<u>161,394</u>
<b>Total</b>	<u>\$ 2,806,604</u>

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 12 – INTERFUND ACTIVITY (CONTINUED)**

<b>Transfer From</b>	
General Fund	\$ 2,776,384
Major Fund	
Dayton School Department	28,020
Non Major Governmental Funds	
Special Revenues	<u>2,200</u>
<b>Total</b>	<b><u>\$ 2,806,604</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.

**NOTE 13 – 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, 2017, 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, 2017, no individual funds held a deficit balance for the Town of Dayton, other than a deficit of \$(23,177) within the School Department's School Lunch Fund, which management is working on to restore to a surplus position.

**NOTE 14 – 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 is carried on the Town's books.

**TOWN OF DAYTON  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 14 – 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 \$831,976 at June 30, 2017. During the year ended June 30, 2017, the Town contributed \$210,818 towards the operating costs of GMFR. At June 30, 2017, GMFR's financial statements indicated unrestricted net position of \$314,496. Those financial statements are available by calling GMFR at 207-499-2244.

**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 \$175,582,820 for year ending June 30, 2017.

**NOTE 16 – DATE OF MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through December 4, 2017, 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, 2017**

	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
School Department's Proportion of Net Pension Liability	<u>0.003593%</u>	<u>0.002466%</u>	<u>0%</u>
School Department's Proportionate Share of the Net Pension Liability	\$ 63,458	\$ 33,294	\$ 0
State of Maine's Proportionate Share of the Net Pension Liability	<u>1,286,608</u>	<u>870,922</u>	<u>0</u>
Total	<u>\$ 1,350,066</u>	<u>\$ 904,846</u>	<u>\$ 0</u>
School Department's Covered Employee Payroll	<u>\$ 879,753</u>	<u>\$ 766,830</u>	<u>\$ 0</u>
School Department's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>7.21%</u>	<u>4.34%</u>	<u>0%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>76.21%</u>	<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, 2017**

	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
Contractually Required Contribution	\$ 38,147	\$ 30,165	\$ 24,328
Actual Contribution	<u>(38,147)</u>	<u>(30,165)</u>	<u>(24,328)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 943,666	\$ 897,753	\$ 766,830
Contributions as a Percentage of Covered Employee Payroll	<u>4.04%</u>	<u>3.36%</u>	<u>3.18%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined for the Department's fiscal years indicated, which differs from the reporting time frames used in Schedule I. 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 III**

**TOWN OF DAYTON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2017**

<b>Federal Grantor Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass Thru Grantor Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Agriculture</b>			
<i>Special Milk Program for Children</i>			
Breakfast SNP	10.555	013-05A-3014	\$ 3,153
<i>National School Lunch Program</i>			
Section 4 Funds SNP	10.555	013-05A-3022	2,793
Section II Funds SNP	10.555	013-05A-3024	14,382
Performance Based Reimbursement	10.555	013-05A-3125	560
Special Lunch	10.555	013-05A-3023	<u>729</u>
<b>Total U.S. Department of Agriculture</b>			<b>\$ <u>21,617</u></b>
<b>U.S. Department of Education</b>			
<i>Special Education Grants to States</i>			
Local Entitlement IDEA	84.027	013-05A-3046	\$ 110,504
Special Education Preschool	84.173	013-05A-6247	531
<i>Improving Teacher Quality State Grants</i>			
No Child Left Behind - Improve Teacher Quality LEA Grants	84.367	013-05A-3042	8,137
<i>Title I Grants to Local Education Agencies</i>			
No Child Left Behind - Compensatory Education	84.377	013-05A-3107	13,455
<i>Title IV Rural Grant</i>	84.358A	N/A	<u>16,640</u>
<b>Total U.S. Department of Education</b>			<b>\$ <u>149,267</u></b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ <u>170,884</u></b>

**NOTES:**

*July 1, 2016 to June 30, 2017*

*In Memoriam*

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

*Arlene M. Bowers*

*Carole A. Gagne*

*Jeannine N. Gustin*

*Adelaide Lee Mildram*

*Jay A. Mullett*

*Alice G. Sevigny*

*Sylvia Marion Smart*

*Gloria Madeline Stewart*

*Henry Aime Tartre*

*Dorothy Jane White*

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*Newborns*

*We welcomed 14 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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Thank you **Bill & Liz Baynes** of Coastal Lawn & Garden for the beautiful flower garden around the flag pole. It looks great as always!! And a big thank you **Andy's Agway** for their donation of bark mulch!!



Thank you to **Brian Dancause, Mike Souliere, Scott Littlefield, Devin Littlefield, Jarod Harri-man & Jim Roberts** for installing the new fencing along the Town Office parking lot.

Thank you to **Paul Fitzpatrick** for his donation of constructing and installing fencing at the cemetery located in the ball fields out behind the Town Office. Also, for completing some landscaping to clean up the cemetery area.



***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!! ~***